



2016-17 Budget



Business Services

June 21, 2016

Publication Information

Hemet Unified School District Office
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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



Jim Smith, President
Area 3, Term Expires 2016



Vic Scarvarda, Vice President
Area 1, Term Expires 2018



Marilyn Forst, Member
Area 3, Term Expires 2016



Megan Haley, Member
Area 2, Term Expires 2018



Patrick Searl, Member
Area 3, Term Expires 2016



Ross Valenzuela, Member
Area 3, Term Expires 2018



Joe Wojcik, Member
Area 3, Term Expires 2018

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



Hemet Unified School District Administration



Dr. Barry L. Kayrell
Superintendent

CABINET MEMBERS

Dr. LaFaye Platter
Deputy Superintendent, Human Resources

Vince Christakos
Assistant Superintendent, Business Services

Dr. David Horton
Assistant Superintendent, Education and
Student Support Services

It is the responsibility of the Hemet Unified School District's Governing Board 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 the 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 for the Hemet USD Governing Board are:

- ◆ Academic excellence
- ◆ Fiscal responsibility
- ◆ 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

HEMET UNIFIED SCHOOL DISTRICT

Strategic Plan



Purpose

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

We will accomplish this through • world class curriculum • high quality instruction • well prepared staff

Vision

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

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

Beliefs

All students *can* learn

A strong *support* system is necessary to organizational success

All *employees* are important to the education of each student

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

Resources should align with District's purpose and goals

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

Meet the needs of our diverse student population

All decisions should *support* student learning

Collaboration leads to informed decisions

Family and community *involvement* are crucial

Areas of Focus

Be Williams Compliant

Implement Academic Content & Performance Standards

Increase Parent Involvement, Pupil Achievement & Pupil Engagement

Create a Positive School Climate

Provide Access to Courses & Staff Development and Support

Track Pupil Outcomes

Strategies

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

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

Include parents and students in all planning activities.

Increase intervention programs for students who are below basic.

Increase classroom teacher support.

Increase access to technology.

DISTRICT INFORMATION

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

The district covers approximately 649 square miles in the western part of Riverside County and has one of the largest geographic areas of any school district in California. The district encompasses diverse topography, from valley flat lands to foothills and mountains and serves students within the city of Hemet and the communities of Idyllwild, Anza, Aguanga, and Winchester. Hemet is located forty-five miles west of Palm Springs, seventy-five miles north of San Diego, sixty-five miles east of Los Angeles and thirty-five miles southeast of Riverside.

The Hemet Unified School District serves a growing community with a current enrollment of 21,480 students. The district offers a wide variety of learning opportunities for students of all ages. It operates preschool centers at nine school locations, eleven elementary schools (K-5), three K-8 schools, four middle schools (Grades 6-8), four comprehensive high schools (grades 9-12), one continuation high school (grades 11-12), one community day school (grades 6-12), a vocational education focused charter high school (grade 12), one science-based middle/high school (grades 6-12) and two independent study schools serving students in all grade levels. Finally, the district offers a self-paced on-line instruction program targeting high school students at risk of dropping out in conjunction with its existing independent high school.

Educational programs are designed to be flexible enough to provide a positive educational environment for all students, yet structured enough to ensure attainment of the California Content Standards. Students are encouraged to use whatever creative talents they possess and can participate in Hemet's extensive music, arts, vocation, agricultural and athletic programs.

Added assistance is provided through special education programs and to students identified as English language learners or foster youth.

Hemet strives to maintain a district-wide average student/teacher ratio of 30:1 with lower class sizes in grades K-3.



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 03-06

- 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 this fund. The general fund is divided into two sub-funds. The unrestricted general fund (Fund 03) is used to account for projects and activities that are funded with unrestricted revenues. Fund 06, the restricted general fund is used to account for projects and activities that are legally restricted or restricted by the donor to specific purposes.

Special Revenue Funds Funds 09-20

- Special revenue funds are established to account for proceeds from specific revenue sources that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund.

Capital Projects Funds Funds 21-50

- 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

- Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt. Hemet USD accounts for tax collections and debt payments related to its general obligation bonds in Fund 51.

Enterprise Funds Funds 61 -65

- Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund is used to report any activity whose principal revenues sources meet certain criteria, including debt backed by fees or charges, a legal requirement that the cost of providing a service must be recovered through fees or charges, or the LEA has a policy to establish activity fees or charges to recover the cost of providing services.

Internal Service Funds Funds 66-70

- Internal Service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Activities recorded in internal services funds include self-insurance.



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 08/09	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

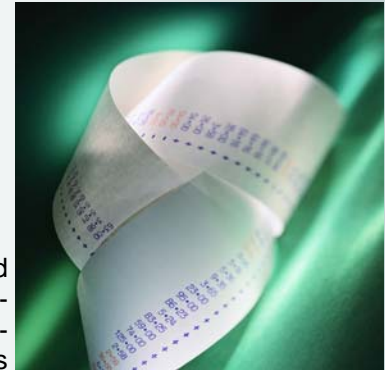
Project Year — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.



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 (SIP). (Education Code [42126](#), [42127](#))

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

(cf. 0460 - Local Control and Accountability Plan)

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

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

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

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

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

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

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

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

Revised Budget

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

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

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

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

Budget Review Committee for Disapproved Budgets

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



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

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

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

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

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

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

BUDGET DEVELOPMENT

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

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

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

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

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

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





STATE BUDGET

California's 2016-17 budget presented by the Governor in January proposed funding to bridge 49.08% of the gap between the fully funded Local Control Funding Formula (LCFF) target and the floor or the adjusted amount received in 2014-15. It also included a 0.47% cost-of-living adjustment (COLA) for LCFF base grants. With state revenue receipts coming in higher than original projections, the Governor also proposed one-time funding for schools that would be counted toward prior year mandated cost reimbursements that have not been paid. The funding would be unrestricted and could be used for costs related to Common Core implementation. The projected one-time revenue was expected to be approximately \$214 per ADA.

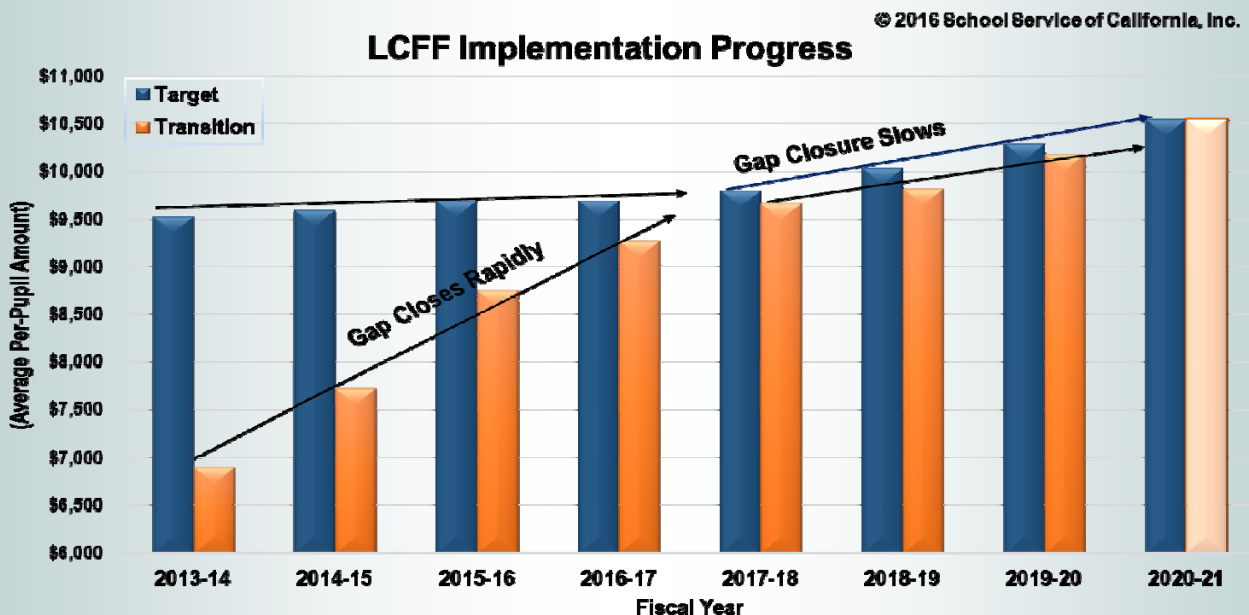
The May Revise was released on May 13th. The revised budget plan acknowledged that state revenue receipts were down \$1.9 billion from January estimates and that the economy was showing signs of weakness. Other items addressed in the May Revise were the recent passage of legislation increasing the minimum wage, additional funding for developmental disability services and a Medi-Cal financing package, all of which have a financial impact to the state's budget. The budget's multi-year projections for California show slow job growth, higher inflation than the national average and other slowing economic trends.

The May budget proposal adjusted the COLA downward to 0.00%. This eliminated the small increase in funding for state categorical programs that was anticipated in January. Despite the slowing economy, the May budget provides \$3.0 billion in additional funding over 2015-16 levels for LCFF implementation, up nearly \$154 million from the January budget. With this newest increase, the LCFF gap between current year funding levels and full implementation will be closed by 54.84%, bringing LCFF 95.7% of the way toward full implementation. LCFF implementation continues to be ahead of schedule. Original projections when LCFF was first adopted showed the state would be at just 50% of the way toward full implementation by the 2016-17 budget year.

Other changes to the K-12 budget in the May revise include an increase to the one-time mandate funding from \$214 to \$237 per ADA. With this slight increase from January estimates, the one-time funding is still less than half of what districts received for the same purpose in 2015-16.

The May budget proposals continues the Governor's proposed change to the current funding model for early childhood education programs, by consolidating various programs into a single block grant. This proposal continues to be reviewed and discussed by the legislature.

The Legislative Analyst's Office (LAO) May Revision 2016: Economic Outlook report from May 15, 2016 projects a slightly better economic outlook over the next few years than is assumed by the state. The LAO admits that both scenarios are plausible and cites studies by economists that show only a 20% chance of a recession occurring in the next year. However, risks to the economy remain, including weak productivity growth, rapid housing cost increases in some areas of the state, and the unknown impact of the increases to the minimum wage.



BUDGET SUMMARY

Hemet Unified School District's 2016-17 budget is developed using assumptions based on the May Revise, 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 for the 2016-17 adopted budget is calculated using the base rates, gap funding percentage and other factors provided in the May Revise. Average daily attendance is used to calculate funding levels. Adjustments are also made to ADA for district students transferring in and out of charter schools. LCFF supplemental and concentration funding is calculated using a three-year rolling average of the district's unduplicated pupil percent (UPP) for district students that qualify for free and reduced meals, are identified as English learners or who are homeless or foster youth. For the 2016-17 budget, a UPP of 81.87% was used.

The budget assumes enrollment of 21,027 students, excluding charter school students. This is an increase of 189 students from the prior year. Enrollment growth is expected as a result an improving local economy and housing market. ADA is assumed to be just over 94.0% of enrollment. Another 32 district students are expected to be enrolled in county programs in 2016-17.

2016-17 general fund revenues including transfers in and other sources, are projected to total \$250.2 million. Expenditures, including transfers out and other uses, are budgeted at \$252.3 million. Expenditures are projected to exceed revenues by \$2.1 million leaving a combined general fund ending balance of \$27.5 million.

Revenues are projected to see an overall increase of \$12.1 million over the prior year. Growth comes primarily from continued movement toward full implementation of LCFF through the current year gap funding. Expenditures increase by \$20.8 million as a result of staff growth, salary increases and Local Control Accountability Plan initiatives.

As part of the 2015-16 negotiated salary settlements, a 1% salary increase effective January 1, 2016 will see a full year impact in 2016-17. Changes to the teachers' salary schedule that impact step and column movement for longevity will also add to salary and benefit costs in 2016-17. In exchange for the 1% salary increase approved in 2015-16, most staff will be required to increase their work year by two days to attend professional development and trainings. The two professional development days will be held on October 3—4, 2016.

A 1.85% increase to STRS costs has been added based on the current rate schedule provided by STRS. Employer PERS rates are budgeted at 13.888%, an increase of 2.041% over 2015-16 levels. Employer PERS rates are adjusted annually by the PERS board at their May meeting. Step and column increases for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.0% increase to total salaries. The 2016-17 budget includes numerous staffing increases in all employee groups including 42.80 full-time equivalents (FTEs) for classroom teachers and 6th period assignments to reduce K-3 and other class sizes and to provide additional support and services. Another 10.56 FTEs are being added for new and ongoing LCAP initiatives for a total of over 53 new positions or FTEs.

2016-17 General Fund Budget Assumptions

LCFF Base Grant K-3 (Fully Funded)	\$	7,083
LCFF Base Grant 4-5 (Fully Funded)	\$	7,189
LCFF Base Grant 6-8 (Fully Funded)	\$	7,403
LCFF Base Grant 9-12 (Fully Funded)	\$	8,578
Unduplicated Student Count		81.87%
LCFF Gap %		54.84%
Statutory COLA - State revenues		0.000%
School Year (days)		180
Enrollment Growth		0.91%
CBEDS Enrollment		21,027
CBEDS Enrollment Growth (excluding NPS)		189
ADA %		94.40%
Budget Yr ADA (excluding Charter ADA)		19,859.70
Funded ADA (higher of bdgt yr or prior yr P-2)		19,859.70
Classroom Teachers		42.80
Other Positions		10.56
Salary Adjustments		0.00%
Step and Column Costs - Unrestricted GF		1.00%
Routine/Deferred Maint. Contribution		3.00%
Fund Balance Reserve		5.00%
New Schools		-
New School Staffing (Clafd & Certificated FTE's)		-
One-Time Mandate/CCSS Funding (per ADA)	\$	237
Unrestricted Lottery (per ADA)	\$	140
Restricted Lottery (per ADA)	\$	41



\$40.6 million in continued and new LCAP initiatives have been included in Hemet Unified’s budget. These 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.

Utility costs are anticipated to remain flat with increases off-set by savings from energy management and solar projects. No other major changes to revenues or expenditures are assumed.

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

A component of the Local Control Funding Formula is the requirement for districts to develop a Local Control Accountability Plan. The plan is designed to allow districts to identify actions that the district will take to meet the eight educational priorities identified by the state as well as any locally identified goals and priorities. The plan also addresses how the district expects to provide increased and improved services to those students for whom supplemental and concentration funding is received. These are students who qualify for free and reduced meals, are English Language learners, foster or homeless youth. The projected cost for each initiative is included in the LCAP and are accounted for in Hemet USD’s proposed 2016-17 budget. LCAP expenditures fall across all expenditure categories as identified in the table below. Both the LCAP and the district’s proposed budget were presented for public comment and input at a public hearing at the June 7, 2016 board meeting.

2016-17 LCAP	(millions)
Certificated Salaries	\$20.90
Classified Salaries	4.10
Employee Benefits	6.50
Books/Supplies	5.45
Services/Operating Expenses	3.70
Capital Outlay	0.00
Other Uses/Contributions	0.00)
Total	\$40.65



Cawston Elementary School



West Valley High School

STUDENT INFORMATION

ENROLLMENT

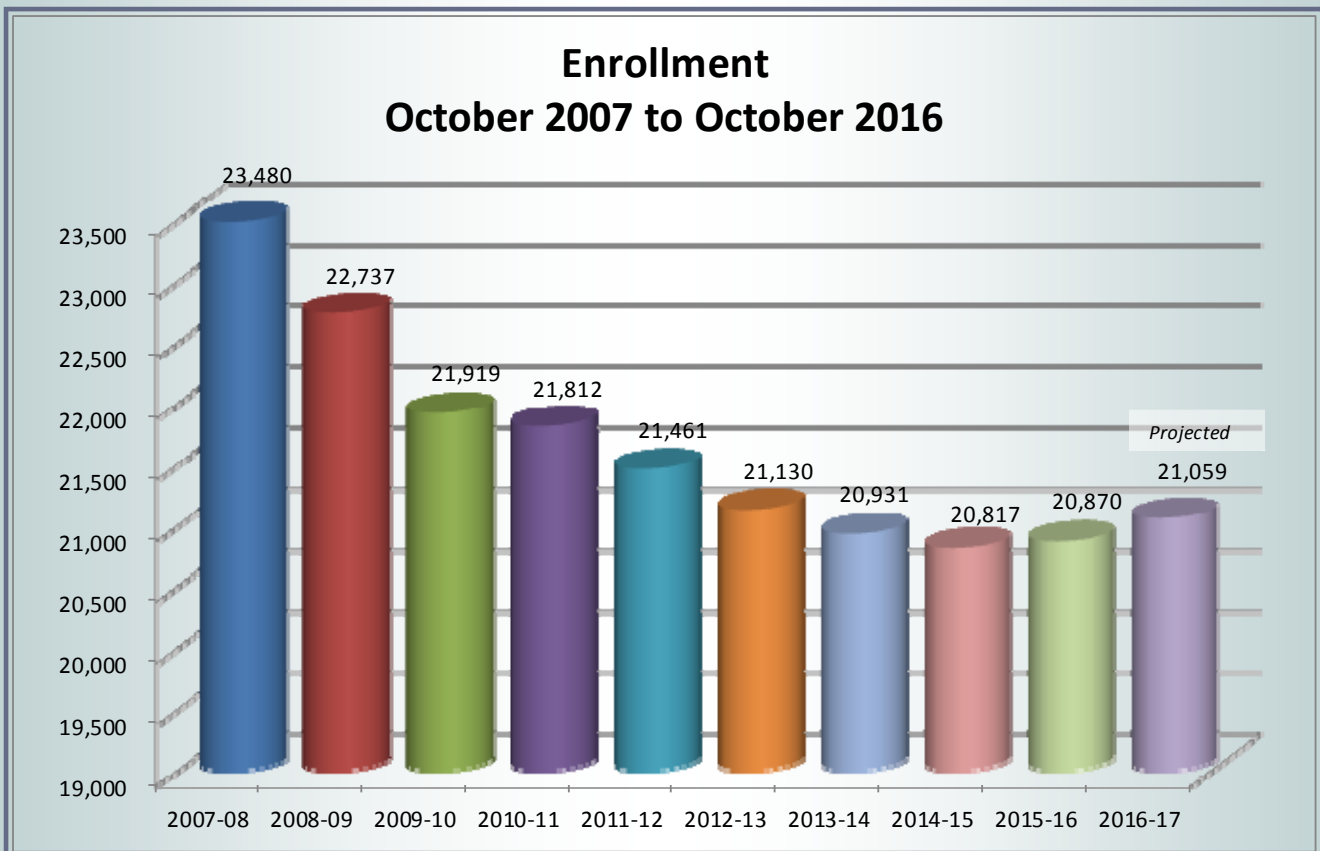
Each year on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for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

Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2015 enrollment certified through CALPADS was reported at 20,870, 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 2016-17 is projected at 21,059. This is an increase of 189 students or just under 1.0% district-wide from the prior year. The expected increase in students attending district schools is attributed to improvement in the local economy and housing market. Additional growth is related to the phased closure of the College Prep Charter High School. Enrollment projections for each school are listed in the table on the following page.

AVERAGE DAILY ATTENDANCE (ADA)

Average daily attendance or ADA is a number derived from a district's student attendance reporting system and is the primary factor used to determine annual LCFF base funding levels. ADA is equal to the average number of pupils who attend class each day over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the total number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P2. The cut-off date for this attendance calculation is in mid April of each year. The 2016-17 budget projects P-2 ADA to be 19,859.70, including attendance for district students enrolled in county programs.



Projected 2016-17 Enrollment	
Bautista Creek	926
Cawston	763
Fruitvale	942
Harmony	871
J.Wiens	820
Little Lake	823
McSweeny	732
Ramona Elementary	806
Valle Vista Elementary	691
Whittier Elementary	1,057
Winchester Elementary	499
Cottonwood K-8	272
Hamilton K-8	453
Idyllwild K-8	351
Acacia Middle School	783
Dartmouth Middle School	1,043
Diamond Valley Middle School	1,121
Rancho Viejo Middle School	1,246
Hamilton High School	298
Hemet High School	2,320
Tahquitz High School	1,592
West Valley High School	1,708
Alessandro Continuation High School	377
Aspire Community Day School	61
Family Tree K-8 Independent Study	108
HH Jackson Independent Study HS	364
Non-Public/County Schools	32
Total	21,059

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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. Changes made for 2015-16 include lower class sizes across all grade levels. Grades K-3 are reduced according to the LCFF formula in order to meet progress toward 24:1 in proportion to the annual increase in LCFF. Because each school started with a different average class size for the 2012-13 base year, the target class size for 2016-17 for grades K-3 varies by site. The formulas summarized in the table on this page have been used as the starting basis for 2016-17 staffing levels. Staffing level changes have been reviewed by cabinet and approved by the Governing Board. Staffing augmentations to the formula subsequent to budget adoption are approved by cabinet.

Approximately 82.0% of all 2016-17 general fund expenditures are committed to salary and related benefit costs. Salary and benefits costs for two additional work days for classified bargaining unit members has been included in budgeted costs for 2016-17. This equates to an approximate 1.0% for classified members. The 1% increase for other employee groups was applied to salary schedules mid-year in 2016-17. All employees are expected to work two additional days in 2016-17. The two days are scheduled for October 3rd and 4th and are non-student days and professional development activities will be scheduled for all employees. No additional salary increase costs above the two additional work days are budgeted at this time.

Approximately 53 new positions are proposed under the 2016-17 LCAP. The new positions include 42.80 new classroom teacher positions or 6th period assignments that will be used to lower class sizes, provide additional support to students who fall into the sub-groups for which the district receives LCFF supplemental and concentration funds and music instruction. The remaining positions are for instructional coaches, behavioral intervention and administrative support.

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

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 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.

Staffing Formulas	
Position	2016-17 Formula
Principal	1.0 Per Site
Assistant Principal	Varies
Teachers K	25 to 1.0
Teachers 1-3	25 to 1.0
Teachers 4-5	30 to 1.0
Teachers 6-8	30 to 1.0
Teachers - 9-12	30 to 1.0
Instrumental Music - K-5	0.25 per site
Counselors - Middle Schools (Base)	1 per site
Counselors - High Schools (Base)	3 per site
Librarian -	1.0 Per District
Office Manager	1.0 Per Site
Clerical Support Staff	Varies
Secretary II	Varies
Library/Media Tech	Varies
Health Technician	7.0 Hrs
Campus Supervisors - High School	1.0 Hrs Per 44
Campus Supervisors - Middle School	1.0 Hrs Per 50
Supervision Aides	1.0 Hrs Per 50
Plant Manager - High School	1.0 Per Site
Custodian	Varies

MediCare / FICA

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

Unemployment Insurance

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

Workers Compensation Insurance

The district also sets aside a percentage of the amount it pays each employee for worker's compensation insurance. Since July 1, 2006, the district has been self-funding its worker's compensation plan. This has shown to be an effective cost savings measure. Claims continue to be less than the premiums paid previously to outside agencies. The district is projecting to end the 2015-16 year with approximately \$5.8 million in reserves for future claims and another \$6.6 million in the Worker's Comp account's ending balance. Reserves and activity 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 2015-16 is lowered slightly from the prior year to 1.20% of salaries paid.



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 2016-17 is 12.58% and is included in employee benefit costs in the 2016-17 budget.

Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). The district covers the employee cost for this plan which is currently equivalent to 7.00% for employees who were members of PERS prior to January 1, 2013. As a condition of the Pension Reform Act, employees who become members of PERS after January 1, 2013, are required to pay their own share of retirement costs, which is currently calculated to be 6%. School districts are required to pay the employer share of PERS costs. For 2016-17, the employer PERS rate has been set at 13.888%. Like STRS, PERS employer costs are also expected to increase dramatically over the next several years in order to pay down the plan's growing unfunded liability. PERS rates are currently expected to reach 19.80% of salaries by 2020-21.

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's contributions to health and welfare costs was increased by \$1,500 per full-time equivalent (FTE) as part of salary and benefit settlement agreements in 2014-15. The district contribution to health and welfare plans is now capped at \$8,700 for classified and management employees and \$10,600 for certificated bargaining unit members. The total cost of health and welfare insurance coverage varies based on the plans the employee elects. Any premium costs above the capped amount are made by the employees through payroll deductions.



Other Post Employment Benefits (OPEB)

Employees who retire from Hemet Unified and who have reached a specified age and completed a designated number of years of service are eligible to receive an annual contribution from the district toward health and welfare costs. The benefits are paid for a maximum of 10 years or until the retired employee reaches age 65, whichever comes first. The current contribution for retiree health insurance is \$3,500 for all employee groups. 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 2016-17 to cover current year retiree benefits costs are projected to be 0.10% of salaries and a flat rate of \$108.00 per FTE to fund active retirees benefits. These rates are adjusted periodically during the year based on program contributions from salaries and pay outs.

An actuarial study, dated March 1, 2015 has estimated the district's total liability for this plan at \$33.9 million. The district is encouraged to begin funding a portion of this liability annually in addition to the pay-as-you-go costs. The actuarial determined annual required contribution or ARC is \$1.4 million. To-date, the district has set aside \$3.5 million in Fund 20, a special reserve fund for other post employment benefits.

	2016-17	Change from Previous Year
Certificated Employees (non-management)		
H&W (cap)	\$ 10,600	\$ -
OPEB	\$ 108	\$ -
	\$ 10,708	\$ -
STRS(employer contribution)	12.580%	1.850%
Medicare	1.450%	0.000%
Unemployment	0.050%	0.000%
Worker's Comp	1.200%	0.000%
OPEB	0.100%	0.000%
	15.380%	1.850%
Classified Employees		
H&W (cap)	\$ 8,700	\$ -
OPEB	\$ 108	\$ -
	\$ 8,808	\$ -
PERS (EE cost paid by Employer)	7.000%	0.000%
PERS Employer	13.888%	2.041%
FICA - Social Security	6.200%	0.000%
Medicare	1.450%	0.000%
Unemployment	0.050%	0.000%
Worker's Comp	1.200%	0.000%
OPEB	0.100%	0.000%
	29.888%	2.041%

General Fund Budget

REVENUES

Hemet Unified School District's general fund revenues for 2016-17 are projected to be \$248.1 million, which is a 4.8% or \$11.4 million increase from the total estimated revenue for 2015-16. Revenues come from the Local Control Funding Formula, federal, other state, and local sources.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) has been in place since 2012-13. The state continues to phase in the LCFF working toward full implementation by 2020-21. The LCFF gap funding percentage for 2016-17 is proposed at 54.84% which accelerates the push toward full funding. For Hemet Unified, gap funding for 2016-17 amounts to \$13.8 million, of which \$8.2 million or 59.4% can be attributed to supplemental/ concentration grants. The supplemental/concentration grant portion of LCFF revenues should be used for increased or improved services to students for whom the district receives the additional revenue. Because COLA has been set at 0.00% for 2016-17, there is no change to LCFF base rates from the prior year.

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

- A base grant for each LEA. Base grants vary based on grade span and range from \$7,083 per average daily attendance (ADA) for K-3 to \$8,578 for grades 9 to 12 for 2016-17.
- A grade span adjustment (GSA) of 10.4 percent on the base grant amount for kindergarten through grade three (K–3). As a condition of receiving these funds, the LEA shall progress toward an average class enrollment of no more than 24 pupils in kindergarten through grade three, unless the LEA has collectively bargained an annual alternative average class enrollment in those grades for each school site.
- A grade span adjustment (GSA) of 2.6 percent on the base grant amount for grades nine through twelve for Career Technical Education (CTE).
- A supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- A concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-on funding for Transportation and a Targeted Instruction Improvement Grant (TIIG) equivalent to the level of funding the district received prior to implementation of LCFF.

2016-17 LCFF Target Funding - Table 1			2016-17 LCFF—Table 2		
a	Base	\$ 151,655,317	a	2016-17 LCFF Target (Table 1—line e)	\$ 206,365,092
b	Grade Span Adjustments (CSR/CTE)	5,845,107	b	LCFF formula floor (adj prior yr revenue)	181,161,179
c	Supplemental/Concentration	46,949,300	c	LCFF Gap (a –b)	25,203,913
d	Transportation/TIIG Add-Ons	1,915,368	d	Gap Funding @ 54.84% (c x .5484)	13,821,826
e	Total Target	\$ 206,365,092	e	2016-17 LCFF (b + d)	\$194,983,005

2016-17 Supplemental/Concentration—Table 3			2016-17 LCFF Base, GSA & Add-Ons—Table 4		
a	2016-17 S/C Target (Table 1-line c)	\$ 46,949,300	a	2016-17 LCFF (Table 2 - line e)	\$ 194,483,005
b	S/C floor	31,941,964	b	2016-17 S/C (Table 3 - line e)	40,171,987
c	S/C Gap (a –b)	15,007,336	c	2016-17 Base, GSA, and Add-ons (a—b)	\$ 154,311,018
d	S/C Gap Funding @ 54.84% (c x .5484)	8,230,023			
e	2016-17 S/C (b + d)	\$40,171,987			



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, Proposition 30 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.

For the 2016-17 budget year, the state established Cost of Living Adjustment (COLA) was set at 0.00%, as a result no COLA related adjustments were made to LCFF base rates.

Rolled into the LCFF are 34 other former state categorical programs including deferred maintenance, adult education, Economic Impact Aid, professional development grants, and grants for textbooks and instructional materials. A component of LCFF requires districts to meet Maintenance of Effort (MOE) spending requirements for transportation and adult education. For these two programs, district must demonstrate they are spending at least as much as they have in the prior year. Overall, the district can expect to receive nearly \$194.9 million for LCFF in 2016-17. Of this, \$192.9 million is reported in the general fund. An additional \$2.0 million in LCFF revenue is recorded as an LCFF transfer in the deferred maintenance account in Fund 14.

Federal Revenue

Total federal revenues for the combined general fund are budgeted at \$15.8 million of which nearly \$7.8 million will come in for the district's federal Title I, Title II, and Title III programs. Other budgeted federal revenues include \$4.6 million for special education programs and \$1.1 million for Head Start. The remaining \$2.3 million is for vocational programs, MediCal activity reimbursements, afterschool programs and various other small grants.

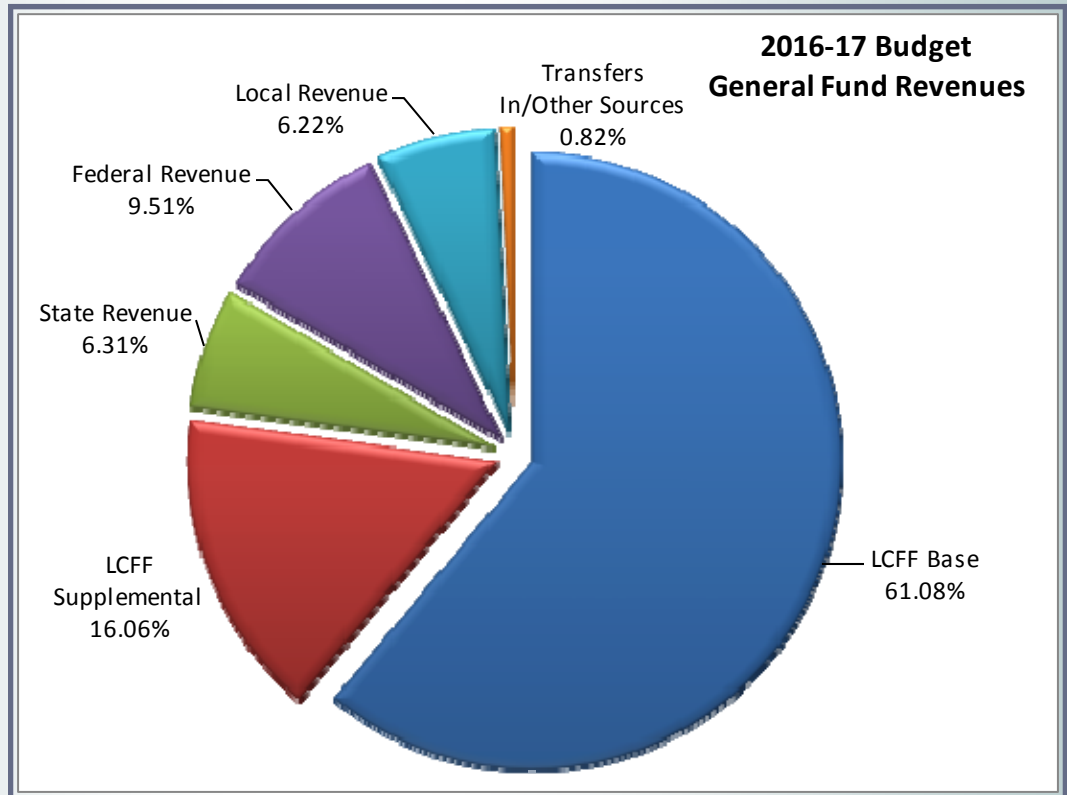
Other State Revenue

Budget amounts for 2016-17 other state revenues total \$23.8 million and are comprised primarily of STRS on-behalf revenues, lottery funds, the mandated cost block grant, after-school program grant, and a one-time allocation for unpaid mandate claims.

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. For 2016-17, the amount of state revenue reported by the district for those on-behalf payments totals \$7.9 million. Combined, the one-time mandate funding and revenue for the mandate block grant are budgeted at \$5.4 million. Unrestricted lottery funds are budgeted at \$2.8 million and restricted lottery receipts at \$0.85 million. State revenues for special education programs total \$1.3 million and revenue for the after-school program total \$2.5 million. Another \$1.8 million is budgeted for Prop 39 Energy Jobs Act revenues. The remaining state revenue budget amounts are related to miscellaneous small grants and reimbursements.

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 \$15.6 million budgeted in the general fund in this category for 2016-17. \$9.7 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA);



\$3.2 million is budgeted for redevelopment receipts. \$1.0 million in local revenue is for donations and administrative cost reimbursements from CFD's. \$465,000 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 \$251.7 million in 2016-17. This is \$22.7 million or 9.9% more than the district expects to spend for the 2015-16 year. The growth in expenses is related to added staff, salary and employee benefit cost increases, as well as LCAP initiatives. LCAP items are listed starting on page A-13 of the appendix.

Salaries and Employee Benefits

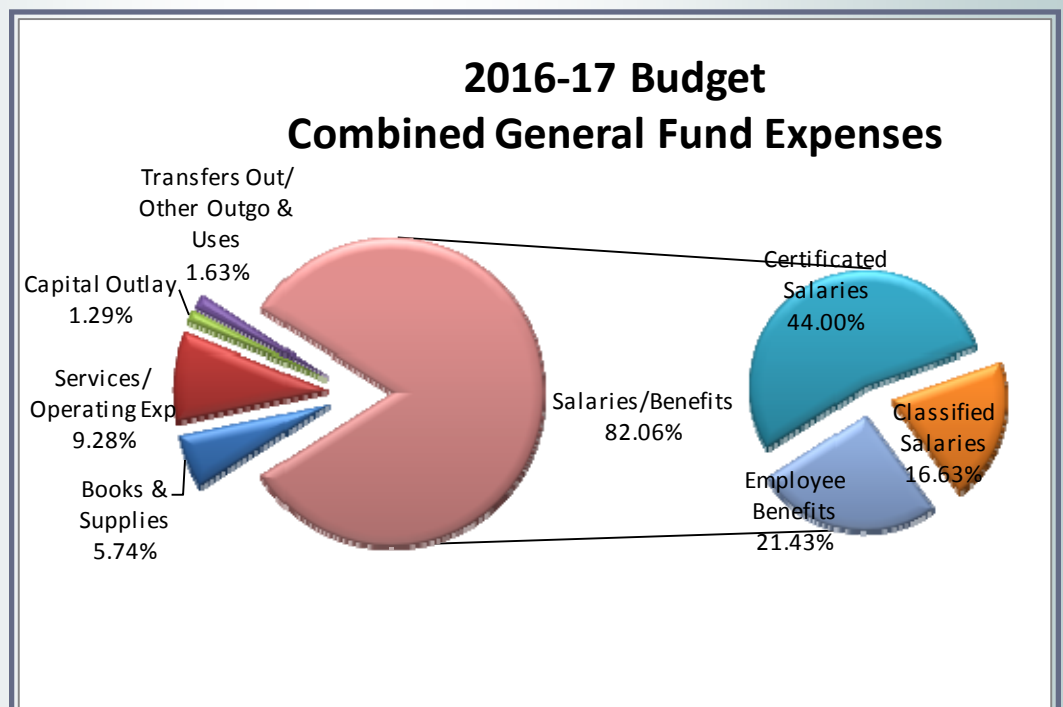
Salaries and benefit expenses total \$207.0 million and comprise 82.0% of the district's combined general fund expenditures and other uses. Changes affecting salary and benefit costs in 2016-17 include increases of 1.85% in employer STRS rates and 2.04% in employer paid PERS rates. New costs are projected for positions added to reduce class size, and for LCAP initiatives. The level of STRS costs paid by the state on behalf of district employees shows an increase of over \$2.0 million from 2015-16. These and other changes equate to an approximate 12.3% or \$20.5 million growth in salary and benefit costs over the prior year.

The district continues to pay Supplemental Early Retirement Plan premiums for the SERP offered to certificated employees in 2011-12. The annual payment for this benefit amounts to \$637,442. The final payment for this SERP is scheduled to be paid in July 2016. In addition to the 2011-12 SERP, the district continues to pay for a retirement supplement offered to all employees in 2007-08. The amount due for participants in this plan for 2016-17 amounts to \$9,917. The last payment for this offering is expected in July 2017. The total cost for prior year early retirement incentives in 2016-17 will be \$647,359. The SERP costs are included in the budget in the Employee Benefits expense category.

Other Post Employment Benefit (OPEB) costs are allocated across all positions. The rates 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 2015-16 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 2016-17 has been set at \$108.00 per FTE and 0.10% of salaries.

2016-17 employee benefit rates for employer STRS obligations is set at 12.58% and the employer PERS rates will be 13.888%. 2016-17 rates for the district's self-funded worker's compensation plan are set at 1.10%. All other employee benefits costs remain unchanged from the prior year.

Regular approved positions are paid from a general salary account and are given a school or department location code to enable monitoring of staffing allocations. In addition to regular approved positions, sites and departments are provided budgeted allocations for substitutes, extra-duty assignments, and overtime costs as necessary. Substitute budgets are calculated on a formula derived from substitute pay rates, site full-time equivalent (FTE) allocations, and benefits costs. A budget of \$1.6 million has been allocated for substitute costs, \$846,300 for extra duty, and \$140,000 for overtime expenses.



Books and Supplies

The 2016-17 combined general fund budget shows \$14.5 million allocated for books and supplies. This is \$0.6 million more than the amount expected to be spent in this category in 2015-16. The increase is related to implementation of many LCAP initiatives including continuation of a large technology project. The district is working toward a 1:1 device goal through the use of Chromebooks. In addition to Chromebooks, laptops and textbooks, amounts budgeted in the books and supplies category are typically for the purchase of consumable supplies that school sites and departments need to operate during the year such as paper, workbooks, office supplies, and gas for vehicles.

Services and Operating Expenses

\$23.4 million is budgeted in this category for 2016-17. Budgeted costs for services and operating expenses is essentially unchanged from 2015-16 estimated expenses. Services and operating expenses include 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. \$3.0 million is set aside for special education students attending non-public schools, contracts with RCOE for CTE programs and contracts with Valley-Wide for after school programs. Utility costs are budgeted at \$4.8 million. \$11.0 million is budgeted for professional/consulting services including legal and audit services, and contracts with the City of Hemet and Riverside County Sheriff's office for SRO's. The remaining \$4.6 million is budgeted for dues, staff development conferences, workshops, and mileage reimbursement costs, property and liability insurance, repairs, leases, and communication related costs including internet and phones.

Capital Outlay

A budget of \$3.25 million is set aside for capital outlay costs for 2016-17. This is for vehicle replacements, anticipated technology upgrades identified in the LCAP and capital improvements under the Prop 39 Energy Jobs Act. Capital purchases outside the LCAP and Energy Jobs grant may be funded by balances in the district's equipment replacement account in Fund 40.

Other Outgo

Other outgo is where debt payments for capital leases and other financing activities are recorded. \$4.5 million is budgeted in this category in the general fund for 2016-17. Debt payments for Certificates of Participation (COPs) which are paid from redevelopment funds total \$3.5 million. The remaining \$700,000 in general fund debt payments are for the lease/purchase of energy efficiency equipment, buses and other vehicles. These debt payments are charged to the department responsible for those items.

A negative \$790,039 expense in the other outgo/transfers of indirect costs category is budgeted for 2016-17. This represents money transferred into the general fund from other district funds such as Child Development (Fund 12) and Cafeteria (Fund 13) for indirect charges. Indirect charges offset the costs of centralized services provided by the general fund to those programs. Indirect rates for some programs are established by the California Department of Education. The indirect for most programs comes from a formula calculated annually in the Unaudited Actuals report and is unique to each school district. Services provided to these programs for which indirect costs are charged include payroll processing, financial reporting, technology support, purchasing and human resource activities. The indirect rate for 2016-17 has been set at 6.59%



OTHER FINANCING SOURCES/USES/CONTRIBUTIONS

Contributions

Contributions between the unrestricted and restricted general funds are expected to be \$27.5 million in the 2016-17 budget year. This is a slight increase of approximately \$420,000 over the prior year expected contribution. Contributions to restricted resources support special education and routine maintenance costs, as well as long-term debt payments. The increase is related to staff growth in both special education and maintenance, as well as the two added days to the work year requirement for employees funded from those programs.



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 2016-17 are budgeted at \$21.7 million, an increase of \$2.4 million over what is projected for 2015-16. Part of the growth is related to salary increases. The balance is related to new programs, increased special education participation and a growing demand for services.

Routine Maintenance

Hemet USD is contributing \$5.2 million to its routine maintenance program in 2016-17. This is \$1.6 million less than was contributed to this program in 2015-16. Districts were required to contribute an amount equal to 3.0% of combined general fund expenditures to routine and deferred maintenance. During the recession, the state gave district's the flexibility to reduce the contribution to 1.0% of general fund expenditures. However, this flexibility expired in June 2015 and along with the implementation of LCFF, districts can no longer count a contribution to Deferred Maintenance in Fund 14 as part of their required contribution. In order to ease the impact of funding the full 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 2016-17 year, district may contribute the lesser of 3% of general fund expenditures or the amount deposited to routine maintenance in 2014-15. The 2016-17 contribution of \$5.2 million meets this requirement.

Redevelopment/Debt Service

The district uses funds it receives from local redevelopment agencies to repay debt payments on Certificates of Participation (COPs) it has issued for capital improvement projects over the last ten years. Redevelopment funds are based on assessed values of local property. At the time the debt was issued, redevelopment funds were expected to be sufficient to support the principal and interest payments on the COPs debt for many years. After several years of decline in receipts during the recession, redevelopment revenues have begun to increase along with property values. A risk to redevelopment funds passed on to schools is the possible elimination of funding as redevelopment agencies complete current projects. This places uncertainty on whether the district will continue to receive RDA funds at their current level. For now, the district anticipates it will continue to receive RDA funding in 2016-17 and has budgeted \$3.25 million from this revenue source. Debt payments charged to redevelopment continue to exceed revenue receipts in by \$0.55 million. The shortfall will be made up by a contribution from the unrestricted general fund on an on-going basis unless redevelopment receipts reach prior year levels.

Transfers In from Other Funds

Transfers in from other funds to the general fund total \$2.0 million for excess contract revenue for transportation services provided to other districts, special education revenue received by the CPHS and WCA charter schools and transfers from Fund 40—Capital Outlay Reserve Account. The transportation contract revenues transferred in from Fund 63—Enterprise Fund are projected at \$1.3 million for 2016-17. Charter special education revenues transferred in from Funds 08 and 09 are budgeted at approximately \$335,000. According to the Memorandum of Understanding agreements between the charter schools and the district, charter 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. \$400,000 is expected to be transferred from Fund 40 for new school start up costs for Hemet Elementary and other capital equipment needs.

Transfers Out to Other Funds

\$643,747 is budgeted as a transfers out to other funds. Transfers out are made up of \$148,147 transferred to the Charter School fund to cover revenue shortfalls for College Prep High School. As the school enters its final year, expenses are expected to exceed revenues. Another \$495,600 is transferred out to Fund 40 Reserve for Capital Outlay as a reserve account for unanticipated capital equipment and capital improvement projects.



Dartmouth Middle School



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 ADA rate that is grade span adjusted. Schools also receive a weighted supplemental allocation based on factors that include each individual school's LCFF unduplicated count percent and special education enrollment. The supplemental allocation replaces the former Economic Impact Aid (EIA) funds that were rolled into the LCFF and should be used to provide increased or improved services to the students that generate the funds. Detailed information on the site specific budget allocations for each school is provided in the Appendix.

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 \$140 for 2016-17. The district's unrestricted lottery revenue for 2016-17 is projected at \$2.88 million with the amount distributed to sites estimated at \$582,465.



Other Allocations

Middle and high schools receive allocations for their athletic programs. Athletic budgets increases were an LCAP priority for 2014-15 and that priority remains in the district's 2016-17 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 2016-17 is \$1.886 million. These funds will be used for coaching stipends, transportation, uniforms, and supplies.

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

Department Allocations

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

LCAP Expenditures

Costs associated with LCAP initiatives are budgeted in the district's unrestricted general fund in a variety of accounts. Total LCAP costs for 2016-17 amount to \$40.6 million which is slightly more than the estimated LCFF supplemental and concentration grant funds the district expects to receive in 2016-17. LCAP expenditures cover a wide range of services and activities and are targeted toward three district goals: Graduation/College and Career Readiness, Student Achievement and Basic Services. A complete list of LCAP initiatives is included in the appendix of this report.

District-wide Expenses

A budget is established each year in an account for district-wide expenses. Expenditures charged to this account include those for audits, elections, early retirement (SERP) premiums, and legal expenses. Also, charged to this account are technology related expenses for the district-wide network, student attendance system, and software licensing fees. The amount budgeted for these district-wide expenses total \$1.3 million.



RESTRICTED GENERAL FUND

The district continues its practice of budgeting categorical programs and other restricted revenues with the best estimates provided by contributing agencies and organizations. Restricted revenues come from several sources. Over 37% comes from contributions from the unrestricted general fund. The remaining 63% comes from federal, state, and local sources. These revenues are only to be used for expenditures specified by the granting agency, including English language learners, special education, after school programs, and economically disadvantaged students.

Restricted federal programs include Title I, Title II, Title III and various special education funding. Revenue for federal restricted programs is projected to total \$15.7 million. State restricted programs include lottery, after school education and safety (SAFE), Prop 39 Energy Jobs, Educator Effectiveness, CTE, STRS On-Behalf and special education. Restricted state revenues are budgeted at \$15.4 million. Local restricted revenues, projected at \$13.0 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 for the restricted portion of the general fund total \$73.8 million. Most restricted program expenses are budgeted to match anticipated revenues. Any unspent restricted revenues remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year.

A list of all categorical programs in the restricted general fund and their 2016-17 budgeted expenditures is shown in the table to the right.

2016-17 Restricted Program Expenditures

Program/Resource		Expenditure Budget Amount
3010	F Title I	\$ 6,873,978
3310	F Spec Ed Local Asst	4,547,904
3311	F Special Ed Local Asst - Prvt Schls	2,767
3315	F Spec Ed PreSchool	119,613
3320	F Spec Ed PS Local Entitlement	236,710
3327	F Social Ed Mental Health Allocation Plan	200,000
3345	F Special Ed PreSchool Staff Dvlpmnt	745
3550	F Voc Ed	224,567
4035	F Title II - Part A	729,175
4124	F Calif 21st Century	825,000
4203	F Title III - LEP	256,731
4510	F Title VII - Indian Ed	12,393
4810	F BARR Project - WVHS	200,000
5210	F Head Start	1,017,090
5640	F Medi-Cal Reimbursements	625,785
5920	F PBIS Grant	240,420
6010	S After School Program (ASES)	2,545,402
6230	S Prop 39 Energy Jobs Act	1,800,000
6264	S Educator Effectiveness	801,500
6300	S Lottery - Restricted	991,706
6387	S Career Technical Ed (CTE) Incentive	1,000,000
6500	S Special Education	31,036,702
6512	S Special Education - Mental Health	1,491,333
6520	S Special Education - Workability	77,024
6531	S Special Ed - Low Incidence Equipment	31,800
6690	S Tobacco Use Prevention Ed (TUPE)	65,896
7010	S Agricultural CTE	20,011
7690	S STRS On-Behalf	7,868,857
8150	L Routine Maintenance & Repairs	6,076,113
9010	L CalState Reading Grant	88,180
9015	L Workforce Investment	3,000
9986	L Redevelopment	3,804,530
Total		\$ 73,814,932



ENTREPRENUERIAL ACTIVITIES

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

Transportation

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

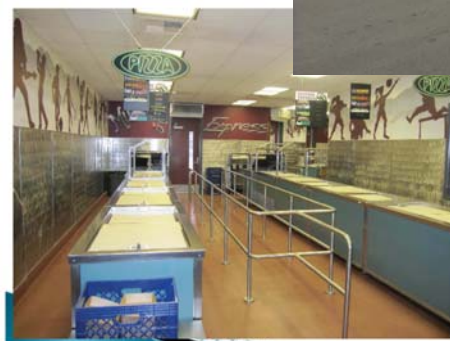
Through these efforts, the district has been able to reduce the financial burden on the general fund of its own transportation services. Financial activity for contracted transportation services is recorded in Fund 63—Other Proprietary Fund. In 2016-17 \$2.0 million in contract revenues will be transferred to the general fund to off-set transportation costs for Hemet USD students and to cover related administrative costs such as payroll processing, human resources services, technology, and purchasing.

Print Shop

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

Nutrition Services

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



ENDING FUND BALANCE

The general fund's ending fund balance is made up of funds that are categorized as non-spendable, legally restricted, committed for specific uses as authorized by the governing board, assigned or unassigned. Once revenues in the ending balance are committed, they cannot be used for any other purpose until the board formally uncommits the funds. The district annually adopts a resolution authorizing the Assistant Superintendent of Business or the Director of Fiscal Services to assign balances or to recommend committing balances with its adopted budget, interim reports and unaudited actuals reports. The board will approve committed balances with a separate resolution in conjunction with approval of those reports. Along with the fund balance assignment resolution, the board annually re-authorizes a formal economic reserve policy in which a board minimum 5% reserve for economic uncertainty (REU) for Hemet Unified has been established. This level of reserves for economic uncertainty is 2% above the statutory minimum reserve of 3% set by the state. The REU is in the unassigned ending balance category. Effective with the 2015-16 year, district's with a 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 \$4.9 million. This has been disclosed at a public hearing at the June 7, 2016 meeting of the Hemet USD's governing board.

As indicated in the table below, the district's 2016-17 combined general fund is expected to see expenses to exceed revenues by \$2.1 million leaving an ending balance of \$27.5 million. \$1.75 million is legally restricted, \$12.8 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 \$12.65 million is set aside as a 5.0% reserve for economic uncertainty in the assigned/unassigned ending balance category.

2016-17 Adopted Budget General Fund Ending Balance	
Projected Beginning Fund Balance	\$ 29,656,768
Net Increase/(Decrease) from Operations	(2,135,904)
Ending Fund Balance	\$ 27,520,864
Summary Fund Balance Restrictions	
Economic Uncertainty (5%)	\$ 12,625,000
Revolving Cash	25,000
Stores Inventory Reserve	271,906
Committed Balances	12,846,879
Legally Restricted Balances	1,752,079
Total Fund Balance Assignments/Restricted Balance	\$ 27,520,864
Unrestricted Carry Over and Available for Board Assignments	\$ -
Committed Balances	
Books & Instructional Supplies	\$ 1,337,149
Technology Upgrades/Infrastructure	307,845
Capital Equipment	54,995
LCAP Initiatives	5,489,941
LCFF Gap Funding Contingency	2,654,136
H&W Costs	658,578
2017-18 STRS/PERS Increases	2,175,000
Lottery - Books/Instructional Supplies	169,235
	\$ 12,846,879



Other District Funds

The 2016-17 budgets for the district's other funds are as follows:

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 08 (09)—Charter School (CPHS)	\$ 47,249	\$ 478,448	\$ 498,145	\$ 27,552
Fund 09—Charter School (WCA)	1,277,723	5,928,384	5,617,686	1,588,421
Fund 11—Adult Education	-0-	675,245	669,644	5,601
Fund 12—Child Development	-0-	1,940,801	1,940,801	-0-
Fund 13—Cafeteria	4,889,950	12,843,832	14,216,754	3,517,028
Fund 14—Deferred Maintenance	-0-	2,000,000	2,000,000	-0-
Fund 20—OPEB Reserve	3,513,391	14,000	-0-	3,527,391
Fund 21—Building Fund	16,578,268	25,000	16,578,268	25,000
Fund 25—Capital Facilities	2,822,425	426,320	765,546	2,483,199
Fund 35—County School Facilities	741,606	-0-	22,426	719,180
Fund 40—Reserve for Capital Outlay	1,232,890	496,650	400,000	1,329,540
Fund 63—Proprietary Fund (Transportation)	8,615,740	18,657,711	18,597,088	8,676,363
Fund 67—Self-Insurance—Workers Comp	7,524,823	1,884,522	1,893,500	7,515,845
Fund 68—Self Insurance—OPEB	134,978	474,650	490,000	119,628
Total Other Funds	\$ 47,379,043	\$ 45,845,563	\$ 63,689,858	\$ 29,534,748

Notable items for other funds include:

Fund 08—Charter Schools is a sub-set of Fund 09. Hemet USD uses Fund 08 to separate financial activity for College Prep High School (CPHS) from those for Western Center Academy which is reported in Fund 09. Fund 08 is reported with Fund 09 in the state SACS forms. This is the last planned year of operation for CPHS. At the close of the 2016-17, CPHS merger with the district's independent study school, Helen Hunt Jackson CP HS is expected to be complete. At the close of the 2016-17, any remaining assets belonging to CPHS will be transferred to the appropriate agencies in accordance with its charter.

Fund 11-Adult Education Fund was re-opened in 2015-16. Revenues in this fund come from the state Adult Education Block Grant for maintenance of effort of the district's Adult Ed program. Additional revenue is received as a pass through from the Adult Ed Consortium through Mount San Jacinto College.

Fund 14—Deferred Maintenance—Prior to implementation of LCFF, the state provided district's with funding to support deferred maintenance projects. Now districts must set aside funding each year from their LCFF apportionment to cover deferred maintenance costs as necessary. Contributions to Fund 14-Deferred Maintenance are no longer permitted to be included in the required 3.0% contribution to Routine/Deferred Maintenance.

The district opened Fund 20— Reserve for Postemployment Benefits late in the 2012-13 year with an initial deposit of \$1.5 million for future retiree benefits liabilities. The district made a second deposit of \$2.0 million in 2015-16. Additional deposits will be made in future years when excess balances are available in the general fund.

Fund 21— Building Fund—Reserves available in this fund come from bond issuances for school construction and improvements. It is expected available revenues will be fully expended in 2016-17 as the district completes the re-construction of Hemet Elementary School.

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.

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 is comprised of not just cash and anticipated revenues, but also the current value of assets like school buses and other vehicles. Cash in this fund is received on a reimbursement basis. As a result of both these circumstances, most of the projected ending balance in Fund 63 is made up of accounts receivable and capital equipment. The district continues to plan to build up the cash balance in Fund 63 to provide sufficient cash reserves to cover expenses as they are incurred. Currently, the fund runs with an ongoing cash shortfall of at least \$500,000 with temporary loans from the district's Self-Insurance fund of up to \$3.0 million being necessary throughout the year in this fund.

Fund 67– Self Insurance expenses include only worker's compensation claims and expenses. In addition to the projected \$6.6 million ending balance, another \$5.8 million is set aside in accounts payable for an Incurred But Not Recorded (IBNR) reserve. The total ending cash balance in Fund 67 is estimated to be \$12.4 million by June 30, 2016. Cash loans to Fund 63 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.



Multi-Year Projections & Cash Flow

MULTI-YEAR PROJECTIONS

The district's multi-year projections are based on the information presented in the table below and were developed based on scenarios and assumptions, as advised by the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, the district will be able to meet its fiscal obligations in 2016-17 and the two subsequent fiscal years.

Enrollment/ADA

The 2016-17 enrollment is expected to increase by just under 1.0% from enrollment reported in October 2015. 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 stabilize and remain fairly flat through 2018-19. ADA as a percentage of enrollment will remain constant at 94.4%. This is considered to be a reasonable assumption based on recent trends.

Revenues

LCFF gap closure percentages used in the district's multi-year projection come from School Services of California (SSC) which uses more conservative projections than the DOF. Because LCFF gap funding is not guaranteed from year to year, the district believes using the more conservative estimates is the most prudent approach to developing its multi-year projections. Cost of living adjustments (COLA) rates are from the California Department of Finance (DOF) estimates provided in the Governor's May Revise budget proposal. COLA rates have been applied to the district's LCFF base and are used in its LCFF calculations through 2018-19. COLA increases for state revenues are projected to be 0.00% for 2016-17, 1.10% in 2017-18, and 2.42% in 2018-19. LCFF gap funding is projected to be 54.84% in 2016-17, 19.30% in 2017-18 and 34.25% in 2018-19. Overall, in the two out years, LCFF revenues are projected to increase by 1.4% in 2016-17 over the current budget year, and will see another 2.9% increase in 2018-19.

State revenues will decline by \$6.6 million or 58.3% in 2017-18 from 2016-17 projected levels due to the fall off of the one-time state funding for the Prop 39 Energy grant, one-time mandate funds, and a drop in revenues related to the phase out of the CTE incentive grant. Other than the loss of the one-time funds in 2016-17, there are no other significant changes in other state, federal or local revenues expected during the three years of the multi-year projection.

Expenses

Combined general fund certificated salaries and related benefits show an increase in all years for step and column costs. No other salary increases are included in any of the three years in the projection. The district will continue to work toward reducing class sizes and the projection includes the cost of certificated positions for that purpose in all three years. Employee benefits see an increase in all three years as STRS and PERS rates continue to increase. The cost for the anticipated rate increases has been included in all years of the projection.

Except for the area of capital outlay, there are no significant changes to expected budget amounts in any of the non-salary related expenditure categories across the three years of the projection. It is expected that expenditures will remain stable as the district slows down LCAP growth. The decline in capital expenditures from 2016-17 to 2017-18 is

2016-17 Adopted Budget Multi-Year Projection Assumptions

	2016-17	2017-18	2018-19
ADA	94.38%	94.38%	94.38%
P-2 ADA	19,845	19,847	19,867
Funded ADA (includes County)	19,860	19,862	19,882
Enrollment	21,027	21,030	21,050
Enrollment Growth	1.01%	0.01%	0.10%
LCFF COLA	0.00%	1.10%	2.42%
LCFF Gap	54.84%	19.30%	34.25%
Unduplicated Pupil % (3 Yr Rolling Avg)	81.76%	81.75%	81.76%
LCAP Costs (millions)	\$ 40.6	\$ 41.0	\$ 42.7
Est Supplemental/Concentration Grant	\$ 40.2	\$ 42.0	\$ 43.6
S/C Minimum Proportionality %	26.27%	27.31%	27.62%
Staffing Growth FTE's (Clstrm Tchrs)	42.80	7.00	7.00
One Time State Funding (per ADA)	\$ 237	\$ -	\$ -
Salary Increases	0.00%	0.00%	0.00%
H&W Cap	\$ -	\$ -	\$ -
STRS Rates	12.58%	14.43%	16.28%
PERS Rates	13.89%	15.50%	17.10%
Step & Column Adjustments	1.000%	1.000%	1.000%
School Year Days	180	180	180
Reserve for Economic Uncertainty	5.000%	5.000%	5.000%
New Schools	-	1	-
Charter Schools	2	1	1



related to the fall off of one-time purchases anticipated with the start up of Hemet Elementary and equipment purchases made using the one-time Prop 39 Energy funds.

Budgeted LCAP expenditures for the 2016-17 budget year total \$40.6 million. A small increase of \$400,000 in LCAP costs, primarily for step and column and STRS/PERS increases included in the cost estimates for 2017-18. Another Increase of approximately \$1.0 million has been added to expenditures for LCAP growth in 2017-18. The added costs are budgeted across several expense categories.

The projection indicates the district will be deficit spending in all three years, and that the ending balance for the general fund may drop to \$14.4 million by the end of the 2018-19 year. At that time all committed and legally restricted reserves are expected to be almost fully spent, leaving just \$1.0 above the board required 5% reserve for economic uncertainty. Some of the deficit is related to planned spending down of the district's reserves and one-time categorical funding. However, some structural deficits may be looming in the next two years. Should this situation occur, the district will address the structural deficits by reducing expenditure and making other budget decisions as necessary.

Because there is no statutory requirement to fund the LCFF gap each year, School Services of California recommends districts set aside reserves in their ending balance in the current and next two fiscal years, should the gap not be funded at the projected level. Following this recommendation, Hemet Unified has committed \$2.7 million in reserves in the current budget year to off-set an LCFF gap funding shortfall, and will have adequate reserves to commit an amount equivalent to the subsequent year's gap funding in 2017-18. However, district reserve levels drop to a level where a gap contingency reserve is not available in 2018-19.

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 2016-17 adopted budget reporting period.

CASH FLOW ANALYSIS

The district's cash position has improved greatly since the state eliminated the last of the cash deferrals in 2014-15. However, the timing of expenditures and revenues, especially local property tax receipts leaves the general with periodic cash shortfalls. In response to cash shortfalls, the district continues to participate in the Tax Revenue Anticipation Note (TRAN) program. This program provides temporary cash loans to school districts to help bridge periods where revenues are insufficient to meet expenditure needs. Cash flows for the 2016-17 and 2017-18 budget years have been prepared to identify periods of potential cash shortfalls and to assist in sizing temporary loans through Tax Revenue Anticipation Notes (TRANS) or from other funds.

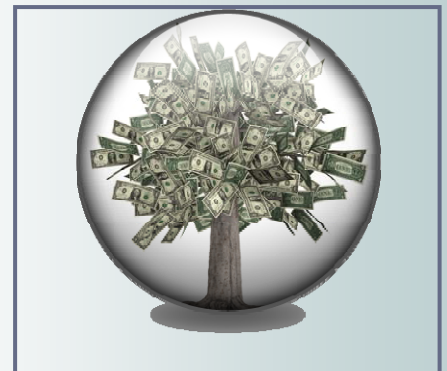
2016-17 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district can expect cash shortfalls in October and will require a minimum of \$8.25 million in TRANS or interfund loans to meet combined general fund cash needs through December. Any TRAN issued in July will repaid in two installments. The first repayment will be in January 2017 and the second in April.

Cash flow analysis of other funds indicate periodic cash loans to Fund 12—Child Development Fund will be necessary throughout the year. Revenue for activities in the fund are paid on a reimbursement basis so cash must be provided until reimbursements are received. Cash loans to Fund 63—Enterprise Fund continue to be necessary to cover operating costs while waiting for reimbursement from contracts. Loans to both Fund 12 and 63 will be made from the district's self-insurance fund—Fund 67.

2017-18 Cash Flow

The cash flow for 2017-18 is based on the multi-year projections and identifies that a TRANS will again be necessary in this year. A TRAN in the amount of \$8.5 million is anticipated for issuance in July 2017 with repayments made in January and April 2018. Again, loans to Fund 12 and Fund 63 are expected during the year and will be made from Fund 67.



Conclusion

Overall the financial outlook is brighter for California schools than it has been in many years. Phasing in of the Local Control Funding Formula will enable those districts, including Hemet Unified, that serve a high percentage of low income and English learner students to provide much needed financial resources to help those students improve academically. However, as LCFF gets closer to full implementation, the rapid growth in revenue seen over the past several years will slow dramatically. The state is now over 95.0% of the way toward full implementation of LCFF which means districts, on average, will see only another 5.0 % increase in LCFF receipts between 2017-18 and 2020-21 when LCFF is expected to be fully rolled out and therefore care needs to be taken when considering any new substantial increases in on-going costs.

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

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





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**Unrestricted General Fund Summary
2016-17 Adopted Budget**

	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Adopted Budget
Revenues			
LCFF	\$ 151,592,330	\$ 178,439,158	\$ 192,983,005
Federal Revenue	114,627	600,100	108,500
State Revenue	4,878,809	14,102,210	8,362,935
Local Revenue	3,086,271	3,129,364	2,517,957
Total Revenues	\$ 159,672,037	\$ 196,270,832	\$ 203,972,397
Expenditures			
Certificated Salaries	76,000,672	84,140,052	89,796,539
Classified Salaries	22,285,074	25,140,669	28,258,054
Employee Benefits	26,577,640	30,453,571	35,148,617
Books and Supplies	6,657,085	9,986,855	10,306,351
Services & Operating Exp	12,242,455	14,035,719	15,495,634
Capital Outlay	1,807,994	1,513,942	607,760
Indirect Costs/Debt Srvc	(1,253,461)	(1,774,007)	(1,767,966)
	\$ -		
Total Expenditures	\$ 144,317,459	\$ 163,496,801	\$ 177,844,989
Excess (Deficiency)	\$ 15,354,578	\$ 32,774,031	\$ 26,127,408
Other Financing Sources (Uses)			
Transfers In/Other Sources	4,070,750	1,057,520	1,703,173
Transfers Out/Other Uses	1,123,096	2,549,575	643,747
Contributions	(22,283,312)	(27,142,761)	(27,468,997)
Total Other Sources (Uses)	\$ (19,335,658)	\$ (28,634,816)	\$ (26,409,571)
Net Increase (Decrease)	\$ (3,981,080)	\$ 4,139,215	\$ (282,163)
Beginning Fund Balance	\$ 25,892,811	\$ 21,911,733	\$ 26,050,948
Ending Fund Balance	\$ 21,911,731	\$ 26,050,948	\$ 25,768,785
Stores	220,937	271,906	271,906
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Legally Restricted Balances			
Committed Balances	11,176,019	14,154,042	12,846,879
Reserve for Economic Uncertainty	10,489,775	11,600,000	12,625,000
Assigned Balances	-	-	-
Available for Board Designation	\$ -	\$ -	\$ -

**Restricted General Fund Summary
2016-17 Adopted Budget**

	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Adopted Budget
Revenues			
LCFF	\$ -	\$ -	\$ -
Federal Revenue	15,219,390	15,078,437	15,680,363
State Revenue	9,075,447	12,343,871	15,420,578
Local Revenue	13,863,352	12,999,042	13,053,403
Total Revenues	\$ 38,158,189	\$ 40,421,350	\$ 44,154,344
Expenditures			
Certificated Salaries	19,294,677	19,415,991	21,204,799
Classified Salaries	11,666,197	12,067,027	13,705,878
Employee Benefits	13,367,212	15,346,580	18,921,026
Books and Supplies	5,262,378	3,867,942	4,175,979
Services & Operating Exp	8,402,518	7,423,670	7,923,161
Capital Outlay	927,032	1,523,992	2,643,000
Indirect Costs/Debt Srvc	5,434,842	5,810,828	5,241,089
Total Expenditures	\$ 64,354,856	\$ 65,456,030	\$ 73,814,932
Excess (Deficiency)	\$ (26,196,667)	\$ (25,034,680)	\$ (29,660,588)
Other Financing Sources (Uses)			
Transfers In/Other Sources	543,066	333,437	337,850
Transfers Out/Other Uses	-	-	-
Contributions	22,283,312	27,142,761	27,468,997
Total Other Sources (Uses)	\$ 22,826,378	\$ 27,476,198	\$ 27,806,847
Net Increase (Decrease)	\$ (3,370,289)	\$ 2,441,518	\$ (1,853,741)
Beginning Fund Balance	\$ 4,534,590	\$ 1,164,302	\$ 3,605,820
Ending Fund Balance	\$ 1,164,301	\$ 3,605,820	\$ 1,752,079
Stores	-	-	-
Revolving Cash	-	-	-
PrePaid Expenses	-	-	-
Legally Restricted Balances	1,164,301	3,605,820	1,752,079
Committed Balances	-	-	-
Reserve for Economic Uncertainty	-	-	-
Assigned Balances	-	-	-
Available for Board Designation	\$ -	\$ -	\$ -

**Combined General Fund Summary
2016-17 Adopted Budget**

	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 151,592,330	\$ 178,439,158	\$ 192,983,005
Federal Revenue	15,334,017	15,678,537	15,788,863
State Revenue	13,954,256	26,446,081	23,783,513
Local Revenue	16,949,623	16,128,406	15,571,360
Total Revenues	\$ 197,830,226	\$ 236,692,182	\$ 248,126,741
Expenditures			
Certificated Salaries	\$ 95,295,349	\$ 103,556,043	\$ 111,001,338
Classified Salaries	33,951,271	37,207,696	41,963,932
Employee Benefits	39,944,852	45,800,151	54,069,643
Books and Supplies	11,919,463	13,854,797	14,482,330
Services & Operating Exp	20,644,973	21,459,389	23,418,795
Capital Outlay	2,735,026	3,037,934	3,250,760
Indirect Costs/Debt Srvc	4,181,381	4,036,821	3,473,123
Total Expenditures	\$ 208,672,315	\$ 228,952,831	\$ 251,659,921
Excess (Deficiency)	\$ (10,842,089)	\$ 7,739,351	\$ (3,533,180)
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 4,613,816	\$ 1,390,957	\$ 2,041,023
Transfers Out/Other Uses	1,123,096	2,549,575	643,747
Contributions	-	-	-
Total Other Sources (Uses)	\$ 3,490,720	\$ (1,158,618)	\$ 1,397,276
Net Increase (Decrease)	\$ (7,351,369)	\$ 6,580,733	\$ (2,135,904)
Beginning Fund Balance	\$ 30,427,401	\$ 23,076,035	\$ 29,656,768
Ending Fund Balance	\$ 23,076,032	\$ 29,656,768	\$ 27,520,864
Stores	\$ 220,937	\$ 271,906	\$ 271,906
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Legally Restricted Balances	1,164,301	3,605,820	1,752,079
Committed Balances	11,176,019	14,154,042	12,846,879
Reserve for Economic Uncertainty	10,489,775	11,600,000	12,625,000
Assigned Balances	-	-	-
Available for Board Designation	\$ -	\$ -	\$ -



2016-17 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 Ed Enrollment	SH/SDC Enrollment	Total Enrollment	
Elementary K-5																		
Bautista Creek	29	136	135	139	147	157	127								870	56	926	
Cawston	16	98	103	122	105	133	132								709	54	763	
Fruitvale	28	153	161	149	122	154	151								918	24	942	
Harmony	28	135	133	115	121	162	157								851	20	871	
JWuens	29	132	129	124	144	126	115								799	21	820	
Little Lake	28	129	114	122	107	124	134								758	65	823	
McSweeny	27	121	118	100	122	103	118								709	23	732	
Ramona	32	138	124	120	106	139	131								790	16	806	
Valle Vista	20	118	109	98	93	96	111								645	46	691	
Whittier	40	180	164	156	153	166	174								1,033	24	1,057	
Winchester	18	77	74	60	71	88	92								480	19	499	
Elementary K-8																		
Cottonwood	5	32	32	21	25	30	30	28	38	28					269	3	272	
Hamilton K-8	15	65	52	46	46	41	38	42	53	40					438	15	453	
Idyllwild	5	38	32	25	42	49	44	46	39	31					351	-	351	
Middle Schools 6-8																		
Acacia								243	224	232					699	84	783	
Dartmouth								337	332	315					984	59	1,043	
Diamond Valley								367	354	324					1,045	76	1,121	
Rancho Viejo								393	395	373					1,161	85	1,246	
High Schools 9-12																		
Hamilton 9-12											83	66	63	81	293	5	298	
Hemet High											586	552	509	477	2,124	196	2,320	
Tahquitz High											396	412	366	323	1,497	95	1,592	
West Valley High											410	444	350	367	1,571	137	1,708	
Traditional Totals	320	1,552	1,480	1,397	1,404	1,568	1,554	1,456	1,435	1,343	1,475	1,474	1,288	1,248	18,994	1,123	20,117	
Alternative Schools																		
Alessandro													123	245	368	9	377	
ASPIRE								0	2	3	9	21	11	10	56	5	61	
Family Tree	0	4	5	6	8	7	6	17	25	30					108		108	
Helen Hunt											41	68	130	121	360	4	364	
Total Alt Schools		4	5	6	8	7	6	17	27	33	50	89	264	376	892	18	910	
Total District Schools	320	1,556	1,485	1,403	1,412	1,575	1,560	1,473	1,462	1,376	1,525	1,563	1,552	1,624	19,886	1,141	21,027	
Non Public Schools & County																	32	
																	Total with County & NPS	21,059
Charters																		
CPHS														33	33	-	33	
Western Center Academy								128	128	128	70	70	60	27	611	-	611	
Total Charters								128	128	128	70	70	60	60	644	-	644	
District, NPS & Charter Totals	320	1,556	1,485	1,403	1,412	1,575	1,560	1,601	1,590	1,504	1,595	1,633	1,612	1,684	20,530	1,141	21,703	

Source: Enrollment Projections Draft 2

2/1/2016

2016-17 Adopted Budget
Site Allocations - Unrestricted General Fund

Site Name	Resource 0001	Resource 0004		Resource 0106	Resource 0107	Resource 0108	Resource 0707	Resource 1101	Total Allocation
	Discretionary Allocation	Athletics - Base	Athletics - Supplemental *	Extra Duty **	Substitute	Overtime	Site Supplemental	Site Lottery	
Bautista Creek	\$ 69,450	\$ -		\$ 6,500	\$ 65,900		\$ 46,300	\$ 25,725	\$ 213,875
Cawston	57,225			6,500	57,325		38,150	21,270	180,470
Fruitvale	70,650			6,500	69,950		61,230	23,715	232,045
Harmony	65,325			6,500	63,600		43,550	21,625	200,600
JWiens	61,500			6,500	59,600		53,300	20,565	201,465
Little Lake	61,725			6,500	60,150		53,495	23,120	204,990
McSweeny	54,900			6,500	54,450		51,240	18,855	185,945
Ramona	60,450			6,500	56,750		52,390	20,320	196,410
Valle Vista	51,825			6,500	52,100		44,915	19,530	174,870
Whittier	79,275			6,500	79,125		68,705	27,980	261,585
Winchester	37,425			6,500	41,750		34,930	13,720	134,325
Cottonwood	29,375		15,000	18,900	23,350		17,680	8,205	112,510
Hamilton K-8	48,925		15,000	18,825	38,875		31,710	14,015	167,350
Idyllwild	37,910		15,000	18,825	32,000		14,040	11,085	128,860
Acacia	83,000		28,000	27,325	48,550		62,640	20,375	269,890
Dartmouth	110,560		28,000	27,325	62,375		73,010	23,090	324,360
Diamond Valley	118,825		28,000	27,325	66,925		89,680	25,265	356,020
Rancho Viejo	132,075		28,000	27,325	76,725		99,680	29,610	393,415
Hamilton HS	32,185	175,000	200,000	50,250	38,725	4,350	20,860	12,605	533,975
Hemet High	313,200	237,000	210,000	81,375	147,925	5,450	150,800	52,700	1,198,450
Tahquitz High	214,920	237,000	210,000	75,600	106,200	5,450	111,440	39,445	1,000,055
West Valley High	230,580	237,000	210,000	75,600	114,750	5,450	119,560	41,620	1,034,560
Alessandro	45,240			21,350	32,475		18,850	9,780	127,695
Aspire CDS	12,200			4,725	17,375		4,270	5,435	44,005
Family Tree	8,100			875	11,975		7,020	3,395	31,365
Helen Hunt / ACE	22,650			20,350	33,175		6,040	11,275	93,490
Total Site Allocations	\$ 2,109,495	\$ 886,000	\$ 987,000	\$ 567,475	\$ 1,512,100	\$ 20,700	\$ 1,375,485	\$ 544,325	\$ 8,002,580
District Office/Centralized			\$ 13,000	\$ 278,825	\$ 107,900	\$ 119,300		\$ 38,140	\$ 557,165
Total 2016-17 Allocations	\$ 2,109,495	\$ 886,000	\$ 1,000,000	\$ 846,300	\$ 1,620,000	\$ 140,000	\$ 1,375,485	\$ 582,465	\$ 8,559,745

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

	Res 3010 - Title I	Resource 3550	Resource 4124	Resource 4510	Resource 4810	Resource 7010	Resource 9010	
Site Name	Site Allocation	Carl Perkin CTE	21st Century After School	Indian Ed	Federal BARR	AG CTE	Project Read	Total Allocations
Bautista Creek	\$ 99,576							\$ 100,528
Cawston	96,246							97,134
Fruitvale	127,324							128,273
Harmony	104,491							105,249
JWiens	124,628							125,384
Little Lake	111,309							112,182
McSweeny	103,857							104,626
Ramona	109,248							110,087
Valle Vista	86,415							87,178
Whittier	157,450							158,486
Winchester	78,646							79,334
Cottonwood	31,395							31,675
Hamilton K-8	57,716							58,336
Idyllwild	29,334							29,686
Acacia	98,149						44,090	143,548
Dartmouth	121,140						44,090	166,274
Diamond Valley	153,486							154,889
Rancho Viejo	167,122							168,467
Hamilton HS	41,067	19,186		12,393		5,348		80,317
Hemet High	251,952	69,338	275,000			8,572		605,314
Tahquitz High	202,164	34,163	275,000					513,763
West Valley High	216,910	56,797	275,000		200,000	6,091		756,145
Alessandro	61,680							62,126
Family Tree	11,099							11,330
HHJ	27,589							28,072
		-						-
Total Site Allocations	\$ 2,669,993	\$ 179,484	\$ 825,000	\$ 12,393	\$ 200,000	\$ 20,011	\$ 88,180	\$ 4,018,403
District Office	4,203,985	\$ 45,083						\$ 4,249,068
Total 2016-17 Allocations	\$ 6,873,978	\$ 224,567	\$ 825,000	\$ 12,393	\$ 200,000	\$ 20,011	\$ 88,180	\$ 8,267,471

2016-17 Department Budgets

Adopted Budget

Department Description	Resource 0000 Dept Discretionary	Resource 0058 Print Shop	Resource 0106 Extra Duty	Resource 0107 Substitutes	Resource 0108 Overtime	Resource 1101 Lottery	Resource F06-8150 RRM	Resource F14-0851 Def Maint	Total
510 Governing Board	\$ 48,000								\$ 48,000
520 Superintendent	35,050								35,050
610 Educational Services Admin	230,000					3,910			233,910
619 Curriculum & Instruction	80,000					-			80,000
620 Secondary Ed	100,000					-			100,000
625 Assessment	550,000					-			550,000
635 ELD	32,500								32,500
636 Literacy	320,000								320,000
640 Elementary Ed	221,000								221,000
645 Professional Development	50,000		20,750			7,065			77,815
650 Pupil Services	42,500					1,085			43,585
660 Special Education						22,275			22,275
662 Health Services	60,150		87,275			3,805			151,230
670 CWA	150,000								150,000
675 Centralized Enrollment	25,000		30,500						55,500
710 Business Services	28,000								28,000
730 Custodial/Plant Operations	365,000		79,275	29,950	29,950				504,175
731 M & O							6,076,113	2,000,000	8,076,113
732 Grounds	487,300			8,700	14,150				510,150
740 Facilities	25,000								25,000
770 Fiscal Services	50,000								50,000
771 District-Wide	-		61,025	69,250	75,200				205,475
774 Purchasing/Whs/PrintShop	60,000	1,040,348							1,100,348
780 Energy Mngmnt	8,000								8,000
790 Technology	73,785								73,785
810 Human Resources	125,000								125,000
860 Benefits/RM/Safety	105,000		-						105,000
Totals	\$ 3,271,285	\$ 1,040,348	\$ 278,825	\$ 107,900	\$ 119,300	\$ 38,140	\$ 6,076,113	\$ 2,000,000	\$ 12,931,911

Hemet Unified (67082) - Adopted Budget 5-17-16						v17.1b		v17.1b					
LOCAL CONTROL FUNDING FORMULA						2015-16		2016-17					
CALCULATE LCFF TARGET													
Unduplicated as % of Enrollment		3 yr average			COLA		COLA		3 yr average			COLA	
					81.83%		1.020%					0.000%	
					81.83%		2015-16					2016-17	
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	5,944.73	7,083	737	1,280	1,049	60,332,317	5,989.00	7,083	737	1,280	1,051	60,794,721	
Grades 4-6	4,594.87	7,189		1,177	964	42,869,935	4,629.50	7,189		1,177	966	43,202,351	
Grades 7-8	2,802.18	7,403		1,212	993	26,922,470	2,823.20	7,403		1,212	995	27,130,275	
Grades 9-12	6,371.28	8,578	223	1,440	1,181	72,772,925	6,418.00	8,578	223	1,441	1,182	73,322,377	
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BASE	19,713.06	150,536,422	5,802,061	25,586,355	20,972,808	202,897,646	19,859.70	151,655,317	5,845,107	25,789,119	21,160,181	204,449,724	
Targeted Instructional Improvement Block Grant						375,152						375,152	
Home-to-School Transportation						1,540,216						1,540,216	
Small School District Bus Replacement Program						-						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						204,813,014						206,365,092	
ECONOMIC RECOVERY TARGET PAYMENT						3/8						1/2	
CALCULATE LCFF FLOOR													
				12-13	15-16				12-13	16-17			
				Rate	ADA				Rate	ADA			
Current year Funded ADA times Base per ADA				5,329.96	19,713.06	105,069,821			5,329.96	19,859.70	105,851,407		
Current year Funded ADA times Other RL per ADA				49.72	19,713.06	980,133			49.72	19,859.70	987,424		
Necessary Small School Allowance at 12-13 rates						-					-		
2012-13 Categoricals						15,649,248					15,649,248		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-					-		
Less Fair Share Reduction						-					-		
Non-CDE certified New Charter: District PY rate * CY ADA						-					-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 1,576.44	19,713.06	31,076,456			\$ 2,954.38	19,859.70	58,673,100		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						152,775,658					181,161,179		
CALCULATE LCFF PHASE-IN ENTITLEMENT													
						2015/16						2016-17	
LOCAL CONTROL FUNDING FORMULA TARGET						204,813,014						206,365,092	
LOCAL CONTROL FUNDING FORMULA FLOOR						152,775,658						181,161,179	
Applied Funding Formula: Floor or Target						FLOOR						FLOOR	
LCFF Need (LCFF Target less LCFF Floor, if positive)						52,037,356						25,203,913	
Current Year Gap Funding				52.20%		27,163,500			54.84%			13,821,826	
ECONOMIC RECOVERY PAYMENT						-						-	
LCFF Entitlement before Minimum State Aid provision						179,939,158						194,983,005	
CALCULATE STATE AID													
Transition Entitlement						179,939,158						194,983,005	
Local Revenue (including RDA)						(25,017,238)						(24,309,263)	
Gross State Aid						154,921,920						170,673,742	
CALCULATE MINIMUM STATE AID													
			12-13 Rate	15-16 ADA		N/A			12-13 Rate	16-17 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			5,379.69	19,713.06		106,050,152			5,379.69	19,859.70		106,839,029	
2012-13 NSS Allowance (deficit)						-						-	
Less Current Year Property Taxes/In Lieu						(25,017,238)						(24,309,263)	
Subtotal State Aid for Historical RL/Charter General BG						81,032,914						82,529,766	
Categorical funding from 2012-13						15,649,248						15,649,248	
Charter Categorical Block Grant adjusted for ADA						-						-	
Minimum State Aid Guarantee						96,682,162						98,179,014	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)													
Local Control Funding Formula Floor plus Funded Gap						-						-	
Minimum State Aid plus Property Taxes including RDA						-						-	
Offset						-						-	
Minimum State Aid Prior to Offset						-						-	
Total Minimum State Aid with Offset						-						-	
TOTAL STATE AID						154,921,920						170,673,742	
Additional State Aid (Additional SA)						-						-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						179,939,158						194,983,005	
CHANGE OVER PRIOR YEAR			17.51%	26,816,030					8.36%	15,043,847			
LCFF Entitlement PER ADA						9,128						9,818	
PER ADA CHANGE OVER PRIOR YEAR			17.81%	1,380					7.56%	690			
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase		2015-16			Increase			2016-17	
State Aid	19.63%	25,420,260				154,921,920			10.17%	15,751,822		170,673,742	
Property Taxes net of in-lieu	5.91%	1,395,770				25,017,238			-2.83%	(707,975)		24,309,263	
Charter in-Lieu Taxes	0.00%	-				-			0.00%	-		-	
LCFF pre COE, Choice, Supp	17.51%	26,816,030				179,939,158			8.36%	15,043,847		194,983,005	

Hemet Unified (67082) - Adopted Budget 5-17-16	v17.1b					v17.1b						
LOCAL CONTROL FUNDING FORMULA	2017-18						2018-19					
CALCULATE LCFF TARGET												
Unduplicated as % of Enrollment	3 yr average			81.96%		COLA 1.110%	3 yr average			81.76%		COLA 2.420%
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	5,990.00	7,162	745	1,296	1,066	61,511,184	5,996.00	7,335	763	1,324	1,084	62,992,161
Grades 4-6	4,629.50	7,269		1,192	980	43,704,312	4,634.50	7,445		1,217	996	44,762,538
Grades 7-8	2,823.20	7,485		1,227	1,009	27,444,099	2,826.20	7,666		1,254	1,026	28,107,280
Grades 9-12	6,419.00	8,673	225	1,459	1,199	74,178,032	6,425.00	8,883	231	1,490	1,219	75,967,751
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	19,861.70	153,355,855	5,906,825	26,106,338	21,468,609	206,837,627	19,881.70	157,223,437	6,059,123	26,699,964	21,847,206	211,829,730
Targeted Instructional Improvement Block Grant						375,152						375,152
Home-to-School Transportation						1,540,216						1,540,216
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						208,752,995						213,745,098
ECONOMIC RECOVERY TARGET PAYMENT						5/8						3/4
CALCULATE LCFF FLOOR												
Current year Funded ADA times Base per ADA				12-13 Rate	17-18 ADA	105,862,067				12-13 Rate	18-19 ADA	105,968,666
Current year Funded ADA times Other RL per ADA				5,329.96	19,861.70	987,524				5,329.96	19,881.70	988,518
Necessary Small School Allowance at 12-13 rates				49.72	19,861.70	-				49.72	19,881.70	-
2012-13 Categoricals						15,649,248						15,649,248
2012-13 Categorical Program Entitlement Rate per ADA * cy						-						-
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						72,502,157				3,783.98	19,881.70	75,231,955
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						195,000,996						197,838,387
CALCULATE LCFF PHASE-IN ENTITLEMENT												
LOCAL CONTROL FUNDING FORMULA TARGET						208,752,995						213,745,098
LOCAL CONTROL FUNDING FORMULA FLOOR						195,000,996						197,838,387
Applied Funding Formula: Floor or Target						FLOOR						FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)						13,751,999						15,906,711
Current Year Gap Funding					19.30%	2,654,136					34.25%	5,448,049
ECONOMIC RECOVERY PAYMENT						-						-
LCFF Entitlement before Minimum State Aid provision						197,655,132						203,286,436
CALCULATE STATE AID												
Transition Entitlement						197,655,132						203,286,436
Local Revenue (including RDA)						(24,307,315)						(24,308,413)
Gross State Aid						173,347,817						178,978,023
CALCULATE MINIMUM STATE AID												
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	17-18 ADA	N/A				12-13 Rate	18-19 ADA	N/A
2012-13 NSS Allowance (deficit)				5,379.69	19,861.70	106,849,789				5,379.69	19,881.70	106,957,383
Less Current Year Property Taxes/In Lieu						(24,307,315)						(24,308,413)
Subtotal State Aid for Historical RL/Charter General BG						82,542,474						82,648,970
Categorical funding from 2012-13						15,649,248						15,649,248
Charter Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee						98,191,722						98,298,218
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 201						-						-
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						173,347,817						178,978,023
Additional State Aid (Additional SA)						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & C						197,655,132						203,286,436
CHANGE OVER PRIOR YEAR				1.37%	2,672,127				2.85%	5,631,304		
LCFF Entitlement PER ADA						9,952						10,225
PER ADA CHANGE OVER PRIOR YEAR				1.36%	134				2.74%	273		
LCFF SOURCES INCLUDING EXCESS TAXES												
State Aid				Increase		2017-18			Increase			2018-19
Property Taxes net of in-lieu				1.57%	2,674,075	173,347,817			3.25%	5,630,206		178,978,023
Charter in-Lieu Taxes				-0.01%	(1,948)	24,307,315			0.00%	1,098		24,308,413
LCFF pre COE, Choice, Supp				0.00%	-	-			0.00%	-		-
LCFF pre COE, Choice, Supp				1.37%	2,672,127	197,655,132			2.85%	5,631,304		203,286,436

Hemet Unified (67082) - Adopted Budget 5-17-16

5/30/2016

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

	2013-14	2014-15	2015-16	2016-17	2017-18**	2018-19**	2019-20**	2020-21**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		45,949,794	46,559,163	46,949,300	47,574,947	48,547,170	49,900,848	49,938,328
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		2,300,000	16,464,834	31,941,964	40,652,032	41,000,000	42,700,000	49,938,328
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	2,300,000 TRUE							
3. Difference [1] less [2]		43,649,794	30,094,329	15,007,336	6,922,915	7,547,170	7,200,848	-
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>		13,164,848	15,709,240	8,230,023	1,336,123	2,584,906	2,645,592	-
<i>GAP funding rate</i>		30.16%	52.20%	54.84%	19.30%	34.25%	36.74%	0.00%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		15,464,848	32,174,074	40,171,987	41,988,155	43,584,906	45,345,592	49,938,328
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>		135,742,912	145,849,716	152,895,650	153,751,609	157,786,162	162,175,353	157,728,571
<i>LCFF Phase-In Entitlement</i>		153,123,128	179,939,158	194,983,005	197,655,132	203,286,436	209,436,313	209,582,267
7/8. Minimum Proportionality Percentage* <i>[5] / [6]</i> LCAP Section 3, Part B		11.39%	22.06%	26.27%	27.31%	27.62%	27.96%	31.66%

*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
**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 15,464,848	\$ 32,174,074	\$ 40,171,987	\$ 41,988,155	\$ 43,584,906	\$ 45,345,592	\$ 49,938,328
Current year Minimum Proportionality Percentage (MPP)	11.39%	22.06%	26.27%	27.31%	27.62%	27.96%	31.66%

2016-17 LCAP Initiatives Adopted Budget

2016-17 Goal & LCAP #	Goal # 1 Graduation / College Career Ready	2016-17 FTE's Added	2016-17 Budget	Cummulative Cost
1A-1	Project Lead The Way (HS Year 2)	3.00	\$ 1,176,250	\$ 1,176,250
1A-2	Tech Know Technology Intergration Project		620,529	1,796,779
1A-3	Music	3.00	800,600	2,597,379
1A-4	Instructional Tech Admin	2.00	255,000	2,852,379
1A-5	STEAM Enrichment	1.00	427,592	3,279,971
1A-6	Path Finder		125,000	3,404,971
1B-1	CTE (RCOE MOU)		590,325	3,995,296
1B-2	HS Summer School		410,269	4,405,565
1B-3	Credit Recovery	2.40	358,608	4,764,173
1B-4	Foreign Language Teachers		187,603	4,951,776
1B-5	SAT/PSAT Tests		117,386	5,069,162
1B-6	HS Pathways Specialist		74,775	5,143,937
1B-7	CCGI - College/Career Planning Contract		57,550	5,201,487
1B-8	CTE Summer Support		36,900	5,238,387
1C-1	AVID	0.50	700,469	5,938,856
Goal # 1 Graduation / College Career Ready		11.90	5,938,856	5,938,856

Goal	Goal # 2 Student Achievement	2016-17 FTE's Added	2016-17 Budget	Cummulative Cost
2A-1	NGSS/SS	1.00	1,150,066	7,088,922
2A-2	Math PD/Differentiation & Curriculum	4.80	891,219	7,980,141
2A-3	Implement CCSS Math and ELA	0.70	809,510	8,789,651
2A-4	Digicoach		191,850	8,981,501
2A-5	Keyboarding Programs		24,500	9,006,001
2A-6	CTI New Tchr Support -(Educator Effectiveness Grant)		-	9,006,001
2A-7	Natl Institute for School Leadership (Ed Eff Grant)			9,006,001
2A-8	Prof Development (2 addl work days)		1,900,000	10,906,001
2B-1	Reading Intervention		1,785,500	12,691,501
2B-2	Read 180 /System 44	-	495,067	13,186,568
2B-3	Learning Reading Dynamics		65,000	13,251,568
2B-4	Kinder Reading Materials		106,600	13,358,168
2C-1	English 3D	4.60	720,000	14,078,168
2C-2	Imagine Learning		511,625	14,589,793
2C-3	EL Site Leads		270,452	14,860,245
2C-4	Literacy Coordinator		232,225	15,092,470
Goal # 2 Student Achievement		11.10	9,153,614	15,092,470

2016-17 LCAP Initiatives Adopted Budget

Goal	Goal # 3 Attendance / Well-Rounded & Engaging Schools	2016-17 FTE's Added	2016-17 Budget	Cummulative Cost
3A-1	Lower Class Size - All Grades -	24.00	6,647,913	21,740,383
3A-2	Expand Instructional Time (12 min/day)		3,380,000	25,120,383
3A-3	Site Allocations - supplemental (former EIA)	0.36	1,250,475	26,370,858
3A-3	Site Allocations - discretionary augmentation (res 0001)		915,802	27,286,660
3A-4	After School Athletics (MS/HS)		1,000,000	28,286,660
3A-5	Expand School Day (0/7th Pd)		472,250	28,758,910
3A-6	Library Services	1.00	719,399	29,478,309
3A-7	Late Bus -Hamilton HS & Cottonwood		82,000	29,560,309
3A-8	SAFE Program at Harmony		37,300	29,597,609
3B-1	Counselors (includes 15, 118a, 122, 138, 140, part of 9 & 118)	-	1,864,650	31,462,259
3B-2	BARR		1,572,180	33,034,439
3B-3	Tier 2 Intervention Support (former Oppty classes)	1.00	789,500	33,823,939
3B-4	Options Support - CDS, IS & Behavior Intervention Support		1,345,000	35,168,939
3B-5	Pupil Services Intervention Team		377,960	35,546,899
3B-6	PBIS	1.00	126,448	35,673,347
3B-7	PLUS - Peer Leadership		74,996	35,748,343
3B-8	Health Services		75,675	35,824,018
3C-1	IT Support / Technology Upgrades	-	2,887,900	38,711,918
3C-2	LCAP Admin & Coordination		584,380	39,296,298
3C-3	AP Support Elementary Schools		271,550	39,567,848
3C-4	PreSchool (Title I support)			39,567,848
3C-5	Basic Services (M&O, Fiscal, HR, Transpo, Purchasing)	3.00	835,919	40,403,767
3C-5	Basic Services (Indirect cost offset/credit)		(731,628)	39,672,139
3D-1	Bilingual Parent Liason		625,368	40,297,507
3D-2	Parent Engagement (PTA SMARTS, PIQE, ATE, Posada, PELI)		201,850	40,499,357
3D-3	Electronic Re-registration		82,100	40,581,457
3D-4	Parent Link /BlackBoard		70,575	40,652,032
Goal # 3 Attendance / Well-Rounded & Engaging Schools		30.36	25,559,562	40,652,032

Rvsd 6/9/16 **LCAP Total** **53.36** **40,652,032**

Hemet Unified School District
2016-17 Adopted Budget - Multi-Year Projections
Unrestricted General Fund

DESCRIPTION	Audited Actuals 2014-15	Estimated Actuals 2015-16	Percent of Change %	Adopted Budget 2016-17	Percent of Change %	Projected Budget 2017-18	Percent of Change %	Projected Budget 2018-19	Percent of Change %
COLA Actual/Projection %	0.85%	0.85%		0.000%		1.10%		2.42%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	19,655.71	19,697.07	0.21%	19,844.70	0.75%	19,846.70	0.01%	19,866.70	0.10%
REVENUES									
LCFF	\$151,592,330	\$178,439,158	17.71%	\$192,983,005	8.15%	\$197,655,132	2.42%	\$203,286,436	2.85%
FEDERAL	\$114,627	\$600,100	423.52%	\$108,500	-81.92%	\$110,000	1.38%	\$110,000	0.00%
STATE	\$4,878,809	\$14,102,210	189.05%	\$8,362,935	-40.70%	\$3,694,746	-55.82%	\$3,694,746	0.00%
LOCAL	\$3,086,270	\$3,129,364	1.40%	\$2,517,957	-19.54%	\$2,500,000	-0.71%	\$2,500,000	0.00%
CONTRIBUTIONS	(\$22,283,312)	(\$27,142,761)	21.81%	(\$27,468,997)	1.20%	(\$27,700,000)	0.84%	(\$28,450,000)	2.71%
REVENUE TOTALS	\$137,388,724	\$169,128,071	23.10%	\$176,503,400	4.36%	\$176,259,878	-0.14%	\$181,141,182	2.77%
EXPENDITURES									
Certificated Salaries	\$76,000,671	\$84,140,052	10.71%	\$89,796,539	6.72%	\$91,436,504	1.83%	\$92,840,869	1.54%
Classified Salaries	\$22,285,074	\$25,140,669	12.81%	\$28,258,054	12.40%	\$28,835,635	2.04%	\$29,123,991	1.00%
Benefits	\$26,577,639	\$30,453,571	14.58%	\$35,148,617	15.42%	\$37,087,428	5.52%	\$39,612,113	6.81%
Books & Supplies	\$6,657,085	\$9,986,855	50.02%	\$10,306,351	3.20%	\$11,456,351	11.16%	\$12,456,351	8.73%
Contracts & Services	\$12,242,455	\$14,035,719	14.65%	\$15,495,634	10.40%	\$15,695,634	1.29%	\$16,395,634	4.46%
Capital Outlay	\$1,807,993	\$1,513,942	-16.26%	\$607,760	-59.86%	\$0	-100.00%	\$0	#DIV/0!
Other Outgo	\$668,604	\$472,793	-29.29%	\$405,008	-14.34%	\$300,000	-25.93%	\$300,000	0.00%
Support Costs	(\$1,922,065)	(\$2,246,800)	16.90%	(\$2,172,974)	-3.29%	(\$1,800,000)	-17.16%	(\$1,800,000)	0.00%
Total Expenditures	\$144,317,456	\$163,496,801	13.29%	\$177,844,989	8.78%	\$183,011,552	2.91%	\$188,928,958	3.23%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$4,070,750	\$1,057,520	-74.02%	\$1,703,173	61.05%	\$2,200,000	29.17%	\$1,300,000	-40.91%
Transfers Out & Other Uses	\$1,123,096	\$2,549,575	127.01%	\$643,747	-74.75%	\$495,600	-23.01%	\$495,600	0.00%
Total Sources & Uses	\$2,947,654	(\$1,492,055)	-150.62%	\$1,059,426	-171.00%	\$1,704,400	60.88%	\$804,400	-52.80%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$3,981,078)	\$4,139,215	-203.97%	(\$282,163)	-106.82%	(\$5,047,274)	1688.78%	(\$6,983,376)	38.36%
FUND BALANCE, RESERVES									
Beginning Balance	\$25,892,811	\$21,911,733	-15.38%	\$26,050,948	18.89%	\$25,768,785	-1.08%	\$20,721,511	-19.59%
Ending Balance	\$21,911,733	\$26,050,948	18.89%	\$25,768,785	-1.08%	\$20,721,511	-19.59%	\$13,738,135	-33.70%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$220,937	\$271,906		\$271,906		\$271,906		\$271,906	
Designated for Economic Uncert.	\$10,489,775	\$11,600,000		\$12,625,000		\$12,745,000		\$13,050,000	
Other Committed Balances	\$4,950,568	\$0		\$2,175,000		\$0		\$0	
Unrestricted Carry Over Balances	\$0	\$2,627,802		\$2,527,802		\$2,295,000		\$272,749	
LCFF Gap Funding	\$6,225,451	\$9,392,369		\$2,654,136		\$2,634,734		\$0	
LCAP - S/C Carry Over & Reserves	\$0	\$2,133,871		\$5,489,941		\$2,749,871		\$0	
Unappropriated	\$2	\$0		\$0		\$0		\$118,480	
Total EFB	\$21,911,733	\$26,050,948		\$25,768,785		\$20,721,511		\$13,738,135	

Hemet Unified School District
2016-17 Adopted Budget - Multi-Year Projections
Restricted General Fund

DESCRIPTION	Audited Actuals 2014-15	Estimated Actuals 2015-16	Percent of Change over PY	Projected Budget 2016-17	Percent of Change over PY	Projected Budget 2017-18	Percent of Change over PY	Projected Budget 2018-19	Percent of Change over PY
REVENUES									
REVENUE LIMIT	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
FEDERAL	\$15,219,390	\$15,078,437	-0.93%	\$15,680,363	3.99%	\$15,500,000	-1.15%	\$15,350,000	-0.97%
STATE	\$9,075,447	\$12,343,871	36.01%	\$15,420,578	24.92%	\$13,520,578	-12.32%	\$13,500,000	-0.15%
LOCAL	\$13,863,353	\$12,999,042	-6.23%	\$13,053,403	0.42%	\$13,353,400	2.30%	\$13,603,400	1.87%
CONTRIBUTIONS	\$22,283,312	\$27,142,761	21.81%	\$27,468,997	1.20%	\$27,700,000	0.84%	\$28,450,000	2.71%
REVENUE TOTALS	\$60,441,502	\$67,564,111	11.78%	\$71,623,341	6.01%	\$70,073,978	-2.16%	\$70,903,400	1.18%
EXPENDITURES									
Certificated Salaries	\$19,294,676	\$19,415,991	0.63%	\$21,204,799	9.21%	\$21,566,847	1.71%	\$21,430,947	-0.63%
Classified Salaries	\$11,666,197	\$12,067,027	3.44%	\$13,705,878	13.58%	\$13,907,937	1.47%	\$14,088,742	1.30%
Benefits	\$13,367,212	\$15,346,580	14.81%	\$18,921,026	23.29%	\$19,859,397	4.96%	\$20,774,524	4.61%
Books & Supplies	\$5,262,378	\$3,867,942	-26.50%	\$4,175,979	7.96%	\$3,575,979	-14.37%	\$3,075,979	-13.98%
Contracts & Services	\$8,402,518	\$7,423,670	-11.65%	\$7,923,161	6.73%	\$7,303,161	-7.83%	\$6,956,661	-4.74%
Capital Outlay	\$927,032	\$1,523,992	64.39%	\$2,643,000	73.43%	\$250,000	-90.54%	\$250,000	0.00%
Other Outgo	\$4,179,941	\$4,344,173	3.93%	\$3,858,154	-11.19%	\$3,478,154	-9.85%	\$3,478,154	0.00%
Support Costs	\$1,254,902	\$1,466,655	16.87%	\$1,382,935	-5.71%	\$1,382,935	0.00%	\$1,382,935	0.00%
Total Expenditures	\$64,354,856	\$65,456,030	1.71%	\$73,814,932	12.77%	\$71,324,410	-3.37%	\$71,437,942	0.16%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$543,066	\$333,437	-38.60%	\$337,850	1.32%	\$350,000	3.60%	\$325,000	-7.14%
Transfers Out & Other Uses	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
Total Sources & Uses	\$ 543,066	\$ 333,437	-38.60%	\$ 337,850	1.32%	\$ 350,000	3.60%	\$ 325,000	-7.14%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$3,370,288)	\$2,441,518	-172.44%	(\$1,853,741)	-175.93%	(\$900,432)	-51.43%	(\$209,542)	-76.73%
FUND BALANCE, RESERVES									
Beginning Balance	\$4,534,590	\$1,164,302	-74.32%	\$3,605,820	209.70%	\$1,752,079	-51.41%	\$851,647	-51.39%
Ending Balance	\$1,164,302	\$3,605,820	209.70%	\$1,752,079	-51.41%	\$851,647	-51.39%	\$642,105	-24.60%
Reserve Amounts:									
Prop 39 Energy	\$0	\$0		\$0		\$0		\$0	
LEA - Medical	\$0	\$200,039		\$200,039		\$0		\$0	
Educator Effectiveness	\$0	\$1,572,923		\$771,423		\$0		\$0	
Restricted Lottery	\$46,800	\$138,824		\$0		\$0		\$0	
Spec Ed Low Incidence Equip	\$196,890	\$237,627		\$272,870		\$250,000		\$200,000	
Spec Ed Mental Health	\$920,612	\$773,189		\$507,747		\$601,647		\$442,105	
Routine Restricted Maintenance	\$0	\$683,218		\$0		\$0		\$0	
Unappropriated	(\$0)	(\$0)		(\$0)		(\$0)		(\$0)	
Total EFB	\$1,164,302	\$3,605,820		\$1,752,079		\$851,647		\$642,105	

Hemet Unified School District
2016-17 Adopted Budget - Multi-Year Projections
Combined General Fund

DESCRIPTION	Audited Actuals 2014-15	Estimated Actuals 2015-16	Percent of Change over PY	Adopted Budget 2016-17	Percent of Change over PY	Projected Budget 2017-18	Percent of Change over PY	Projected Budget 2018-19	Percent of Change over PY
COLA Actual/Projection %	0.85%	0.85%		0.00%		1.10%		2.42%	
ADA Actual/Projection (Number) (excluding County and Charter)	19,656	19,697.07	0.21%	19,845	0.75%	19,847	0.01%	19,867	0.10%
REVENUES									
REVENUE LIMIT/LCFF	\$151,592,330	\$178,439,158	17.71%	\$192,983,005	8.15%	\$197,655,132	2.42%	\$203,286,436	2.85%
FEDERAL	\$15,334,017	\$15,678,537	2.25%	\$15,788,863	0.70%	\$15,610,000	-1.13%	\$15,460,000	-0.96%
STATE	\$13,954,256	\$26,446,081	89.52%	\$23,783,513	-10.07%	\$17,215,324	-27.62%	\$17,194,746	-0.12%
LOCAL	\$16,949,623	\$16,128,406	-4.85%	\$15,571,360	-3.45%	\$15,853,400	1.81%	\$16,103,400	1.58%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$197,830,226	\$236,692,182	19.64%	\$248,126,741	4.83%	\$246,333,856	-0.72%	\$252,044,582	2.32%
EXPENDITURES									
Certificated Salaries	\$95,295,347	\$103,556,043	8.67%	\$111,001,338	7.19%	\$113,003,351	1.80%	\$114,271,816	1.12%
Classified Salaries	\$33,951,271	\$37,207,696	9.59%	\$41,963,932	12.78%	\$42,743,572	1.86%	\$43,212,733	1.10%
Benefits	\$39,944,851	\$45,800,151	14.66%	\$54,069,643	18.06%	\$56,946,825	5.32%	\$60,386,637	6.04%
Books & Supplies	\$11,919,463	\$13,854,797	16.24%	\$14,482,330	4.53%	\$15,032,330	3.80%	\$15,532,330	3.33%
Contracts & Services	\$20,644,973	\$21,459,389	3.94%	\$23,418,795	9.13%	\$22,998,795	-1.79%	\$23,352,295	1.54%
Capital Outlay	\$2,735,025	\$3,037,934	11.08%	\$3,250,760	7.01%	\$250,000	-92.31%	\$250,000	0.00%
Other Outgo	\$4,848,545	\$4,816,966	-0.65%	\$4,263,162	-11.50%	\$3,778,154	-11.38%	\$3,778,154	0.00%
Support Costs	(\$667,163)	(\$780,145)	16.93%	(\$790,039)	1.27%	(\$417,065)	-47.21%	(\$417,065)	0.00%
Total Expenditures	\$208,672,312	\$228,952,831	9.72%	\$251,659,921	9.92%	\$254,335,962	1.06%	\$260,366,900	2.37%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$4,613,816	\$1,390,957	-69.85%	\$2,041,023	46.74%	\$2,550,000	24.94%	\$1,625,000	-36.27%
Transfers Out & Other Uses	\$1,123,096	\$2,549,575	127.01%	\$643,747	-74.75%	\$495,600	-23.01%	\$495,600	0.00%
Total Sources & Uses	\$3,490,720	(\$1,158,618)	-133.19%	\$1,397,276	-220.60%	\$2,054,400	47.03%	\$1,129,400	-45.03%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$7,351,366)	\$6,580,733	-189.52%	(\$2,135,904)	-132.46%	(\$5,947,706)	178.46%	(\$7,192,918)	20.94%
FUND BALANCE, RESERVES									
Beginning Balance	\$30,427,401	\$23,076,035	-24.16%	\$29,656,768	28.52%	\$27,520,864	-7.20%	\$21,573,158	-21.61%
Ending Balance	\$23,076,035	\$29,656,768	28.52%	\$27,520,864	-7.20%	\$21,573,158	-21.61%	\$14,380,240	-33.34%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$220,937	\$271,906		\$271,906		\$271,906		\$271,906	
Designated for Economic Uncert.	\$10,489,775	\$11,600,000		\$12,625,000		\$12,745,000		\$13,050,000	
Legally Restricted Balances	\$1,164,302	\$3,605,820		\$1,752,079		\$1,752,079		\$851,647	
Committed - Unrestricted Carry Over	\$4,950,568	\$2,627,802		\$4,702,802		\$2,295,000		\$272,749	
LCFF Gap Reserve	\$6,225,451	\$9,392,369		\$2,654,136		\$2,634,734		\$0	
LCAP - S/C Carry Over & Reserves	\$0	\$2,133,871		\$5,489,941		\$2,749,871		\$0	
Unappropriated	\$2	(\$0)		(\$0)		(\$0)		\$118,480	
Total EFB	\$23,076,035	\$29,656,768		\$27,520,864		\$22,473,590		\$14,589,782	
% of Reserve (9789)	5.00%	5.01%		5.00%		5.00%		5.05%	

5/26/2016

Multi-Year Financial Projection Assumptions

Combined General Fund

	7100-7299						Total	LCFF	Federal	State	Local	Other	Total			
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX								7400-7499	7300-7399	7610-7629
2015-16 Estimated Actuals	103,556,043	37,207,696	45,800,151	13,854,797	21,459,389	3,037,934	4,816,966	(780,145)	2,549,575	231,502,406	178,439,158	15,678,537	26,446,081	16,128,406	1,390,957	238,083,139
2016-17 Adjustments										-						-
LCFF COLA/GAP										-	13,821,826					13,821,826
Step & Column	1,059,783	522,183	350,000							1,931,966						-
Negotiations	1,900,000	872,000	625,000							3,397,000						-
STRS/PERS			3,065,500							3,065,500						-
STRS On Behalf			2,195,563							2,195,563						-
LCAP /Lower Class Size (24 FTE)	1,560,000		459,600							2,019,600						-
Ed Eff, Prop 39	395,000		60,300	10,000	337,820					803,120			(1,572,923)			(1,572,923)
Prop 39 Energy						1,800,000				1,800,000			1,800,000			-
Other LCAP	1,875,000	1,300,000	440,000	676,773	1,154,716					5,446,489						-
Growth	595,512	1,700,000	1,038,529			-			94,172	3,428,213	1,222,021	110,326				1,332,347
Carry Over/One-Time Rev/Exp		322,053		(459,240)	466,870	(1,837,174)	(553,804)	(9,894)	(2,000,000)	(4,071,189)	(500,000)		(2,889,645)	(557,046)		(3,946,691)
New School Start Up	60,000	40,000	35,000	400,000		250,000				785,000					650,066	650,066
2016-17 Adopted Budget TOTAL	111,001,338	41,963,932	54,069,643	14,482,330	23,418,795	3,250,760	4,263,162	(790,039)	643,747	252,303,668	192,983,005	15,788,863	23,783,513	15,571,360	2,041,023	250,167,764
2017-18 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	2,654,136					2,654,136
Step & Column	1,110,013	610,000	375,000							2,095,013						-
Negotiations										-						-
STRS/PERS			2,167,182							2,167,182						-
STRS On Behalf			250,000													-
LCAP				300,000	300,000					600,000						-
Lower class Size	490,000									490,000						-
Growth	152,000	44,640		100,000			(59,240)		(148,147)	89,253	17,991			282,040	108,977	409,008
Carry Over/One-Time Rev/Exp					(795,000)	(3,000,760)	(425,768)	372,974		(3,848,554)	2,000,000	(178,863)	(6,568,189)			(4,747,052)
New School Start Up	250,000	125,000	85,000	150,000	75,000					685,000					400,000	400,000
2017-18 TOTALS	113,003,351	42,743,572	56,946,825	15,032,330	22,998,795	250,000	3,778,154	(417,065)	495,600	254,831,562	197,655,132	15,610,000	17,215,324	15,853,400	2,550,000	248,883,856

Multi-Year Financial Projection Assumptions

Combined General Fund

	7100-7299						Total	LCFF	Federal	State	Local	Other	Total			
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
2018-19 Adjustments										-						-
List separately:										-						-
LCFF COLA/GAP										-	5,448,049					5,448,049
Step & Column	1,135,000	427,500	322,000							1,884,500						-
Negotiations										-						-
STRS/PERS			2,806,000							2,806,000						-
STRS On Behalf			250,000							250,000						-
LCAP				1,000,000	700,000					1,700,000						-
Lower class Size										-						-
Growth	133,465	41,661	61,812	-	-					236,938	183,255			250,000		433,255
Carry Over/One-Time Rev/Exp				(500,000)	(346,500)					(846,500)		(150,000)	(20,578)		(525,000)	(695,578)
New School Start Up										-					(400,000)	(400,000)
										-						-
										-						-
2018-19 TOTALS	114,271,816	43,212,733	60,386,637	15,532,330	23,352,295	250,000	3,778,154	(417,065)	495,600	260,862,500	203,286,436	15,460,000	17,194,746	16,103,400	1,625,000	253,669,582

**SUMMARY OF ASSUMPTIONS
2016-17 through 2018-19**

Attachment D

School District Name Here			
	2016-17	2017-18	2018-19
District Enrollment Projections			
District K-12 ENROLLMENT (include NPS & Community Day)	21,027	21,030	21,050
Charter Projections			
Charter School (Fund 09 and Direct) ENROLLMENT	644	641	641
Charter School (Fund 09 and Direct) ADA PROJECTIONS	629	631	631
GAP Funding Reserved in Ending Fund Balance	2,654,136	2,634,734	0
CalSTRS Percentage Increase in Employee Benefits	1.85%	1.85%	1.85%
CalSTRS Percentage Increase in Ending Fund Balance	0%	0%	0%
One Percent Salary Change (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ -	\$ -	\$ -
Classified (Salaries & Fixed Charges)	\$ -	\$ -	\$ -
Staffing Change from Prior Year (Include New Schools Opening)			
Number of Teachers (Increase/Decrease)	42.8	7	7
Certificated (Salaries only)	\$3,185,000	\$ 455,000	\$ 455,000
Classified (Salaries only)	\$ 1,250,000	\$ 125,000	\$ -
Management (Salaries only)	\$ 60,000	\$ 180,000	\$ -
Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ 650,000	\$ 225,000	\$ -

**HEMET UNIFIED SCHOOL DISTRICT
2016-17 Adopted Budget**

2016-17 General Fund Cash Flow

		JULY	AUG	SEPT	OCT	NOV	DEC	JAN							
		Projected	Projected	Projected	Projected	Projected	Projected	Projected							
A. BEGINNING CASH		24,496,049.00	32,491,457.00	17,204,383.00	18,952,765.00	15,454,148.00	8,870,284.00	19,463,097.00							
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	7,198,202.00	4.22%	7,198,202.00	4.22%	19,634,190.00	11.50%	12,956,763.00	7.59%	12,956,763.00	7.59%	19,634,190.00	11.50%	12,956,763.00	7.59%
Property Tax	8020-8089	0.00	0.00%	1,262,939.00	4.96%	1,015,986.00	3.99%	533,431.00	2.10%	48,162.00	0.19%	7,778,815.00	30.57%	5,884,130.00	23.12%
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%	(2,068,444.00)	65.86%	(136,888.00)	4.36%	(91,259.00)	2.91%	(91,259.00)	2.91%	(91,259.00)	2.91%	(91,259.00)	2.91%
Federal Revenues	8100-8299	327,601.00	2.07%	159,218.00	1.01%	2,056,379.00	13.02%	212,395.00	1.35%	213,146.00	1.35%	2,123,806.00	13.45%	313,136.00	1.98%
Other State Revenues	8300-8599	500,000.00	2.10%	11,928.00	0.05%	595,253.00	2.50%	1,777,211.00	7.47%	630,119.00	2.65%	1,912,542.00	8.04%	4,808,064.00	20.22%
Other Local Revenues	8600-8799	72,138.00	0.46%	586,171.00	3.76%	1,468,606.00	9.43%	991,941.00	6.37%	1,075,547.00	6.91%	244,990.00	1.57%	3,665,558.00	23.54%
Transfers In/Other Sources	8910-8979	0.00	0.00%	16,182.00	0.79%	0.00	0.00%	45,219.00	2.22%	0.00	0.00%	57,922.00	2.84%	29,037.00	1.42%
TOTAL RECEIPTS		8,097,941.00		7,166,196.00		24,633,526.00		16,425,701.00		14,832,478.00		31,661,006.00		27,565,429.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,163,334.00	1.05%	10,053,231.00	9.06%	10,494,636.00	9.45%	10,795,828.00	9.73%	10,857,413.00	9.78%	10,718,334.00	9.66%	10,327,984.00	9.30%
Classified Salaries	2000-2999	2,102,871.00	5.01%	3,517,369.00	8.38%	3,541,995.00	8.44%	3,647,489.00	8.69%	4,003,956.00	9.54%	3,651,889.00	8.70%	3,258,013.00	7.76%
Employee Benefits	3000-3999	2,267,547.00	4.19%	5,092,839.00	9.42%	4,209,677.00	7.79%	4,026,396.00	7.45%	4,267,015.00	7.89%	4,201,385.00	7.77%	4,145,190.00	7.67%
Books & Supplies	4000-4999	666,882.00	4.60%	2,068,824.00	14.29%	1,228,317.00	8.48%	1,028,546.00	7.10%	889,487.00	6.14%	686,771.00	4.74%	943,028.00	6.51%
Services & Operating Expenses	5000-5999	2,609,629.00	11.14%	1,484,913.00	6.34%	1,321,124.00	5.64%	1,958,560.00	8.36%	1,196,424.00	5.11%	1,797,172.00	7.67%	1,568,829.00	6.70%
Capital Outlays	6000-6999	162,500.00	5.00%	900,400.00	27.70%	1,309,381.00	40.28%	622,577.00	19.15%	83,918.00	2.58%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	222,759.00	5.23%	128,104.00	3.00%	1,699,043.00	39.85%	364,515.00	8.55%	115,430.00	2.71%	311,862.00	7.32%	228,834.00	5.37%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(174,204.00)	22.05%	0.00	0.00%	0.00	0.00%	(202,645.00)	25.65%
Transfers Out/Other Uses	7610-7699	643,747.00	100.00%	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 DISBURSEMENTS		9,839,269.00		23,245,680.00		23,804,173.00		22,269,707.00		21,413,643.00		21,367,413.00		20,269,233.00	
D. TAX ANTICIPATION NOTES															
2015-16 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
Jul 2016 TRANS	9640	8,250,000.00	-	-	-	-	-	-	-	-	-	-	-	(4,125,000.00)	
2016-17 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
TRANS TOTAL		8,250,000.00		-		-		-		-		-		(4,125,000.00)	
E. INTERFUND LOANS	9311/9611	600,000.00	-	-	-	-	-	-	-	-	-	-	-	0.00	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		4,168,348.00	43.70%	1,287,705.00	13.50%	910,932.00	9.55%	1,468,937.00	15.40%	0.00	0.00%	343,388.00	3.60%	248,002.00	2.60%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	956,399.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		29,690.00	11.00%	51,282.00	19.00%	8,097.00	3.00%	(62,078.00)	-23.00%	(2,699.00)	-1.00%	(24,292.00)	-9.00%	20,918.00	7.75%
Accounts Payable		3,311,302.00	64.65%	540,621.00	10.56%	0.00	0.00%	0.00	0.00%	0.00	0.00%	19,876.00	0.39%	39,752.00	0.78%
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due To Other Funds		0.00	0.00%	5,956.00	25.00%	0.00	0.00%	17,869.00	75.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		886,736.00		792,410.00		919,029.00		2,345,389.00		(2,699.00)		299,220.00		229,168.00	
G. NET INCOME (B - C + D + E + F)		7,995,408.00		(15,287,074.00)		1,748,382.00		(3,498,617.00)		(6,583,864.00)		10,592,813.00		3,400,364.00	
ENDING CASH (A +G)		32,491,457.00		17,204,383.00		18,952,765.00		15,454,148.00		8,870,284.00		19,463,097.00		22,863,461.00	

**HEMET UNIFIED SCHOOL DISTRICT
2016-17 Adopted Budget**

2016-17 General Fund Cash Flow

		FEB Projected	MARCH Projected	APRIL Projected	MAY Projected	JUNE Projected	ACCRUALS Projected	TOTAL Projected						
A. BEGINNING CASH		22,863,461.00	16,202,387.00	15,626,390.00	10,377,851.00	11,884,759.00	23,878,744.00	24,496,049.00						
B. RECEIPTS:														
LCFF														
State Aid 8011	8011	12,812,799.00	7.51%	19,490,226.00	11.42%	12,812,799.00	7.51%	12,812,799.00	7.51%	19,490,226.00	11.42%	719,820.00	0.42%	170,673,742.00
Property Tax	8020-8089	492,325.00	1.93%	82,635.00	0.32%	2,584,707.00	10.16%	5,738,878.00	22.55%	27,992.00	0.11%	0.00	0.00%	25,450,000.00
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	(91,259.00)	2.91%	(142,592.00)	4.54%	(142,592.00)	4.54%	(142,592.00)	4.54%	0.00	0.00%	(51,333.00)	1.63%	(3,140,736.00)
Federal Revenues	8100-8299	1,093,248.00	6.92%	572,092.00	3.62%	280,336.00	1.78%	4,509,932.00	28.56%	1,398,134.00	8.86%	2,529,440.00	16.02%	15,788,863.00
Other State Revenues	8300-8599	38,512.00	0.16%	825,971.00	3.47%	9,640,584.00	40.53%	408,024.00	1.72%	32,500.00	0.14%	2,602,805.00	10.94%	23,783,513.00
Other Local Revenues	8600-8799	139,930.00	0.90%	1,874,416.00	12.04%	1,007,675.00	6.47%	480,202.00	3.08%	1,725,007.00	11.08%	2,239,179.00	14.38%	15,571,360.00
Transfers In/Other Sources	8910-8979	17,693.00	0.87%	83,178.00	4.08%	400,000.00	19.60%	30,247.00	1.48%	1,335,688.00	65.44%	25,857.00	1.27%	2,041,023.00
TOTAL RECEIPTS		14,503,248.00		22,785,926.00		26,583,509.00		23,837,490.00		24,009,547.00		8,065,768.00		250,167,765.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	10,962,788.00	9.88%	10,906,636.00	9.83%	10,817,237.00	9.75%	11,036,002.00	9.94%	2,586,860.00	2.33%	281,055.00	0.25%	111,001,338.00
Classified Salaries	2000-2999	4,045,306.00	9.64%	3,683,798.00	8.78%	3,684,177.00	8.78%	3,960,890.00	9.44%	2,704,586.00	6.45%	161,593.00	0.39%	41,963,932.00
Employee Benefits	3000-3999	4,204,961.00	7.78%	4,124,730.00	7.63%	10,822,292.00	20.02%	4,194,248.00	7.76%	2,426,856.00	4.49%	86,507.00	0.16%	54,069,643.00
Books & Supplies	4000-4999	743,449.00	5.13%	1,059,771.00	7.32%	660,308.00	4.56%	1,351,706.00	9.33%	1,965,944.00	13.57%	1,189,297.00	8.21%	14,482,330.00
Services & Operating Expenses	5000-5999	1,503,661.00	6.42%	3,010,672.00	12.86%	1,562,740.00	6.67%	1,764,483.00	7.53%	2,167,543.00	9.26%	1,473,045.00	6.29%	23,418,795.00
Capital Outlays	6000-6999	159,540.00	4.91%	0.00	0.00%	0.00	0.00%	12,444.00	0.38%	0.00	0.00%	0.00	0.00%	3,250,760.00
Other Outgo	7100-7299/7400-7499	285,536.00	6.70%	360,464.00	8.46%	115,430.00	2.71%	115,430.00	2.71%	115,429.00	2.71%	200,326.00	4.70%	4,263,162.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(92,040.00)	11.65%	(125,221.00)	15.85%	(34,367.00)	4.35%	(161,562.00)	20.45%	(790,039.00)
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%	643,747.00
TOTAL DISBURSEMENTS		21,905,241.00		23,146,071.00		27,570,144.00		22,309,982.00		11,932,851.00		3,230,261.00		252,303,668.00
D. TAX ANTICIPATION NOTES														
2015-16 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Jul 2016 TRANS	9640	-	-	(4,125,000.00)	-	-	-	-	-	-	-	-	-	0.00
2016-17 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00
TRANS TOTAL		-		(4,125,000.00)		-		-		-		-		-
E. INTERFUND LOANS														
9311/9611		-	-	-	-	-	-	-	100.00%	-	-	-	-	600,000.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		906,163.00	9.50%	0.00	0.00%	0.00	0.00%	95,386.00	1.00%	109,693.00	1.15%	0.00	0.00%	9,538,554.00
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%	956,399.00
Stores		18,219.00	6.75%	(32,389.00)	-12.00%	46,559.00	17.25%	67,477.00	25.00%	66,127.00	24.50%	82,995.00	30.75%	269,906.00
Accounts Payable		183,463.00	3.58%	183,463.00	3.58%	183,463.00	3.58%	183,463.00	3.58%	258,531.00	5.05%	217,862.00	4.25%	5,121,796.00
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%	23,825.00
TOTAL PRIOR YEAR TRANSACTIONS		740,919.00		(215,852.00)		(136,904.00)		(20,600.00)		(82,711.00)		(134,867.00)		5,619,238.00
G. NET INCOME (B - C + D+ E + F)		(6,661,074.00)		(575,997.00)		(5,248,539.00)		1,506,908.00		11,993,985.00		4,700,640.00		4,083,335.00
ENDING CASH (A +G)		16,202,387.00		15,626,390.00		10,377,851.00		11,884,759.00		23,878,744.00		28,579,384.00		28,579,384.00

**HEMET UNIFIED SCHOOL DISTRICT
2016-17 Adopted Budget**

2017-18 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Projected		Projected		Projected		Projected		Projected		Projected		Projected	
A. BEGINNING CASH		23,878,744.00		32,211,742.00		19,835,461.00		22,109,971.00		17,976,875.00		11,081,604.00		18,936,546.00	
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	7,482,621.00	4.29%	7,482,621.00	4.29%	19,612,569.00	11.26%	13,468,717.00	7.73%	13,468,717.00	7.73%	19,612,569.00	11.26%	13,468,717.00	7.73%
Property Tax	8020-8089	0.00	0.00%	1,223,166.00	4.98%	1,017,069.00	4.14%	509,947.00	2.08%	45,194.00	0.18%	7,621,204.00	31.02%	5,706,099.00	23.22%
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 RL	8091-8099	0.00	0.00%	(68,561.00)	6.00%	(137,122.00)	12.00%	(91,415.00)	8.00%	(91,415.00)	8.00%	(91,415.00)	8.00%	(91,415.00)	8.00%
Federal Revenues	8100-8299	326,413.00	2.09%	159,428.00	1.02%	1,985,266.00	12.72%	312,778.00	2.00%	212,992.00	1.36%	2,075,392.00	13.30%	312,679.00	2.00%
Other State Revenues	8300-8599	332,500.00	1.93%	11,928.00	0.07%	595,000.00	3.46%	1,767,276.00	10.27%	322,678.00	1.87%	46,080.00	0.27%	1,142,880.00	6.64%
Other Local Revenues	8600-8799	72,398.00	0.46%	592,278.00	3.74%	1,472,849.00	9.29%	998,415.00	6.30%	1,084,723.00	6.84%	250,349.00	1.58%	3,802,793.00	23.99%
Transfers In/Other Sources	8910-8979	900,000.00	35.29%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	105,000.00	4.12%
TOTAL RECEIPTS		9,113,932.00		9,400,860.00		24,545,631.00		16,965,718.00		15,042,889.00		29,514,179.00		24,446,753.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,246,873.00	1.10%	10,220,482.00	9.04%	10,673,166.00	9.44%	10,981,620.00	9.72%	11,043,140.00	9.77%	10,901,100.00	9.65%	10,504,520.00	9.30%
Classified Salaries	2000-2999	2,181,813.00	5.10%	3,590,719.00	8.40%	3,614,171.00	8.46%	3,710,473.00	8.68%	4,053,112.00	9.48%	3,713,788.00	8.69%	3,322,520.00	7.77%
Employee Benefits	3000-3999	2,417,055.00	4.24%	4,740,959.00	8.33%	4,487,228.00	7.88%	4,291,864.00	7.54%	4,551,779.00	7.99%	4,478,390.00	7.86%	4,415,053.00	7.75%
Books & Supplies	4000-4999	692,208.00	4.60%	2,147,391.00	14.29%	1,274,964.00	8.48%	1,067,608.00	7.10%	923,265.00	6.14%	712,852.00	4.74%	978,842.00	6.51%
Services & Operating Expenses	5000-5999	2,479,066.00	10.78%	1,475,946.00	6.42%	1,320,910.00	5.74%	1,911,173.00	8.31%	1,207,827.00	5.25%	1,790,859.00	7.79%	1,538,461.00	6.69%
Capital Outlays	6000-6999	0.00	0.00%	37,500.00	15.00%	50,000.00	20.00%	0.00	0.00%	50,000.00	20.00%	0.00	0.00%	37,500.00	15.00%
Other Outgo	7100-7299/7400-7499	205,213.00	5.43%	109,135.00	2.89%	1,565,219.00	41.43%	335,804.00	8.89%	106,338.00	2.81%	287,299.00	7.60%	210,810.00	5.58%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(91,963.00)	22.05%	0.00	0.00%	0.00	0.00%	(106,977.00)	25.65%
Transfers Out/Other Uses	7610-7699	495,600.00	100.00%	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 DISBURSEMENTS		9,717,828.00		22,322,132.00		22,985,658.00		22,206,579.00		21,935,461.00		21,884,288.00		20,900,729.00	
D. TAX ANTICIPATION NOTES															
2014-15 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Jul 2015 TRANS	9640	8,500,000.00	-	-	-	-	-	-	-	-	-	-	-	(4,250,000.00)	7.77%
2015-16 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
TRANS TOTAL		8,500,000.00		-		-		-		-		-		(4,250,000.00)	
E. INTERFUND LOANS		9311/9611		-		-		-		-		-		0.00	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		3,232,612.00	43.70%	998,633.00	13.50%	706,440.00	9.55%	1,139,181.00	15.40%	0.00	0.00%	266,302.00	3.60%	192,329.00	2.60%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	161,562.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		29,690.00	11.00%	51,282.00	19.00%	8,097.00	3.00%	(62,078.00)	-23.00%	(2,699.00)	-1.00%	(24,292.00)	-9.00%	20,918.00	7.75%
Accounts Payable		2,825,408.00	83.30%	461,291.00	13.60%	0.00	0.00%	0.00	0.00%	0.00	0.00%	16,959.00	0.50%	33,918.00	1.00%
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	0.00%
Due To Other Funds		0.00	0.00%	43,633.00	25.00%	0.00	0.00%	130,900.00	75.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		436,894.00		544,991.00		714,537.00		1,107,765.00		(2,699.00)		225,051.00		179,329.00	
G. NET INCOME (B - C + D + E + F)		8,332,998.00		(12,376,281.00)		2,274,510.00		(4,133,096.00)		(6,895,271.00)		7,854,942.00		(524,647.00)	
ENDING CASH (A +G)		32,211,742.00		19,835,461.00		22,109,971.00		17,976,875.00		11,081,604.00		18,936,546.00		18,411,899.00	

**HEMET UNIFIED SCHOOL DISTRICT
2016-17 Adopted Budget**

2017-18 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		18,411,899.00		13,271,314.00		12,262,653.00		6,094,076.00		7,119,865.00		17,888,878.00		23,878,744.00
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	13,319,065.00	7.64%	19,462,917.00	11.17%	13,319,065.00	7.64%	13,319,065.00	7.64%	19,462,914.00	11.17%	748,262.00	0.43%	174,227,819.00
Property Tax	8020-8089	482,286.00	1.96%	82,910.00	0.34%	2,532,003.00	10.31%	5,343,179.00	21.75%	6,941.00	0.03%	0.00	0.00%	24,569,998.00
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 RL	8091-8099	(91,415.00)	8.00%	(142,836.00)	12.50%	(142,836.00)	12.50%	(142,836.00)	12.50%	0.00	0.00%	(51,419.00)	4.50%	(1,142,685.00)
Federal Revenues	8100-8299	1,065,255.00	6.82%	578,376.00	3.71%	279,989.00	1.79%	4,430,120.00	28.38%	1,389,800.00	8.90%	2,481,512.00	15.90%	15,610,000.00
Other State Revenues	8300-8599	37,500.00	0.22%	663,845.00	3.86%	9,430,657.00	54.78%	276,000.00	1.60%	32,500.00	0.19%	2,556,480.00	14.85%	17,215,324.00
Other Local Revenues	8600-8799	142,600.00	0.90%	1,879,116.00	11.85%	1,009,698.00	6.37%	485,598.00	3.06%	1,843,460.00	11.63%	2,219,123.00	14.00%	15,853,400.00
Transfers In/Other Sources	8910-8979	1,300,000.00	50.98%	0.00	0.00%	87,500.00	3.43%	0.00	0.00%	140,000.00	5.49%	17,500.00	0.69%	2,550,000.00
TOTAL RECEIPTS		16,255,291.00		22,524,328.00		26,516,076.00		23,711,126.00		22,875,615.00		7,971,458.00		248,883,856.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	11,145,837.00	9.86%	11,095,093.00	9.82%	11,002,549.00	9.74%	11,222,019.00	9.93%	2,684,773.00	2.38%	282,179.00	0.25%	113,003,351.00
Classified Salaries	2000-2999	4,095,826.00	9.58%	3,740,565.00	8.75%	3,738,866.00	8.75%	4,014,309.00	9.39%	2,801,989.00	6.56%	165,421.00	0.39%	42,743,572.00
Employee Benefits	3000-3999	4,482,205.00	7.87%	4,396,683.00	7.72%	11,535,701.00	20.26%	4,470,780.00	7.85%	2,586,897.00	4.54%	92,231.00	0.16%	56,946,825.00
Books & Supplies	4000-4999	771,684.00	5.13%	1,100,019.00	7.32%	685,385.00	4.56%	1,403,040.00	9.33%	2,040,606.00	13.57%	1,234,466.00	8.21%	15,032,330.00
Services & Operating Expenses	5000-5999	1,473,410.00	6.41%	2,951,338.00	12.83%	1,526,132.00	6.64%	1,766,577.00	7.68%	2,123,437.00	9.23%	1,433,659.00	6.23%	22,998,795.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	50,000.00	20.00%	25,000.00	10.00%	0.00	0.00%	0.00	0.00%	250,000.00
Other Outgo	7100-7299/7400-7499	263,046.00	6.96%	332,073.00	8.79%	106,338.00	2.81%	106,338.00	2.81%	106,338.00	2.81%	44,203.00	1.17%	3,778,154.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(48,588.00)	11.65%	(66,105.00)	15.85%	(18,142.00)	4.35%	(85,290.00)	20.45%	(417,065.00)
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%	495,600.00
TOTAL DISBURSEMENTS		22,232,008.00		23,615,771.00		28,596,383.00		22,941,958.00		12,325,898.00		3,166,869.00		254,831,562.00
D. TAX ANTICIPATION NOTES														
2014-15 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2015 TRANS	9640	-		-		(4,250,000.00)		-		-		-		0.00
2015-16 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
TRANS TOTAL		-		-		(4,250,000.00)		-		-		-		-
E. INTERFUND LOANS	9311/9611	-		-		-		-		-	100.00%	-		0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		817,913.00	11.06%	115,171.00	1.56%	115,171.00	1.56%	189,144.00	2.56%	207,439.00	2.80%	136,766.00	1.85%	8,117,101.00
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%	161,562.00
Stores		18,219.00	6.75%	(32,389.00)	-12.00%	46,559.00	17.25%	67,477.00	25.00%	66,127.00	24.50%	82,995.00	30.75%	269,906.00
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	54,270.00	1.60%	0.00	0.00%	3,391,846.00
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%	174,533.00
TOTAL PRIOR YEAR TRANSACTIONS		836,132.00		82,782.00		161,730.00		256,621.00		219,296.00		219,761.00		4,982,190.00
G. NET INCOME (B - C + D+ E + F)		(5,140,585.00)		(1,008,661.00)		(6,168,577.00)		1,025,789.00		10,769,013.00		5,024,350.00		(965,516.00)
ENDING CASH (A +G)		13,271,314.00		12,262,653.00		6,094,076.00		7,119,865.00		17,888,878.00		22,913,228.00		22,913,228.00

CASH OPTIONS SURVEY

District Name: Hemet USD Contact Name: Pam Buckhout Date: 6/21/2016

GENERAL FUND

The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2016 to December 2017.

The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: _____ Fund: _____ Loan Date: _____
Amount: _____ Fund: _____ Loan Date: _____
Amount: _____ Fund: _____ Loan Date: _____
Amount: _____ Fund: _____ Loan Date: _____

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

Amount: _____ Type: _____ Anticipated Funding Date: _____
Amount: _____ Type: _____ Anticipated Funding Date: _____
Amount: _____ Type: _____ Anticipated Funding Date: _____
Amount: 8,500,000.00 Type: Regular Anticipated Funding Date: 7/1/2016

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 Child Development Fund and will do an internal temporary loan in the amount of \$ 500,000.00 from the Self-Insurance Fund.

The district does NOT have sufficient cash in the Enterprise Fund and will do an internal temporary loan in the amount of \$ 3,000,000.00 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

2016-17

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ANNUAL BUDGET REPORT:
July 1, 2016 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: 1791 W. Acacia Ave, Hemet CA
Date: June 02, 2016

Place: 1791 W. Acacia Ave, Hemet CA
Date: June 07, 2016
Time: 06:30 PM

Adoption Date: June 21, 2016

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)	Projected change in LCFF 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 (2015-16) 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	
				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 21, 2016
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:	\$ 7,747,000.00
Less: Amount of total liabilities reserved in budget:	\$ 7,747,000.00
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 21, 2016

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	2015-16 Estimated Actuals			2016-17 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	178,439,158.00	0.00	178,439,158.00	192,983,005.00	0.00	192,983,005.00	8.2%
2) Federal Revenue		8100-8299	600,100.00	15,078,437.00	15,678,537.00	108,500.00	15,680,363.00	15,788,863.00	0.7%
3) Other State Revenue		8300-8599	14,102,210.00	12,343,871.00	26,446,081.00	8,362,935.00	15,420,578.00	23,783,513.00	-10.1%
4) Other Local Revenue		8600-8799	3,129,364.00	12,999,042.00	16,128,406.00	2,517,957.00	13,053,403.00	15,571,360.00	-3.5%
5) TOTAL, REVENUES			196,270,832.00	40,421,350.00	236,692,182.00	203,972,397.00	44,154,344.00	248,126,741.00	4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	84,140,052.00	19,415,991.00	103,556,043.00	89,796,539.00	21,204,799.00	111,001,338.00	7.2%
2) Classified Salaries		2000-2999	25,140,669.00	12,067,027.00	37,207,696.00	28,258,054.00	13,705,878.00	41,963,932.00	12.8%
3) Employee Benefits		3000-3999	30,453,571.00	15,346,580.00	45,800,151.00	35,148,617.00	18,921,026.00	54,069,643.00	18.1%
4) Books and Supplies		4000-4999	9,986,855.00	3,867,942.00	13,854,797.00	10,306,351.00	4,175,979.00	14,482,330.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	14,035,719.00	7,423,670.00	21,459,389.00	15,495,634.00	7,923,161.00	23,418,795.00	9.1%
6) Capital Outlay		6000-6999	1,513,942.00	1,523,992.00	3,037,934.00	607,760.00	2,643,000.00	3,250,760.00	7.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	472,793.00	4,344,173.00	4,816,966.00	405,008.00	3,858,154.00	4,263,162.00	-11.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,246,800.00)	1,466,655.00	(780,145.00)	(2,172,974.00)	1,382,935.00	(790,039.00)	1.3%
9) TOTAL, EXPENDITURES			163,496,801.00	65,456,030.00	228,952,831.00	177,844,989.00	73,814,932.00	251,659,921.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,774,031.00	(25,034,680.00)	7,739,351.00	26,127,408.00	(29,660,588.00)	(3,533,180.00)	-145.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	950,000.00	333,437.00	1,283,437.00	1,703,173.00	337,850.00	2,041,023.00	59.0%
b) Transfers Out		7600-7629	2,549,575.00	0.00	2,549,575.00	643,747.00	0.00	643,747.00	-74.8%
2) Other Sources/Uses									
a) Sources		8930-8979	107,520.00	0.00	107,520.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,142,761.00)	27,142,761.00	0.00	(27,468,997.00)	27,468,997.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,634,816.00)	27,476,198.00	(1,158,618.00)	(26,409,571.00)	27,806,847.00	1,397,276.00	-220.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)			4,139,215.00	2,441,518.00	6,580,733.00	(282,163.00)	(1,853,741.00)	(2,135,904.00)	-132.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			21,911,733.00	1,164,302.00	23,076,035.00	26,050,948.00	3,605,820.00	29,656,768.00	28.5%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,911,733.00	1,164,302.00	23,076,035.00	26,050,948.00	3,605,820.00	29,656,768.00	28.5%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,911,733.00	1,164,302.00	23,076,035.00	26,050,948.00	3,605,820.00	29,656,768.00	28.5%
2) Ending Balance, June 30 (E + F1e)			26,050,948.00	3,605,820.00	29,656,768.00	25,768,785.00	1,752,079.00	27,520,864.00	-7.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores			271,906.00	0.00	271,906.00	271,906.00	0.00	271,906.00	0.0%
Prepaid Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	3,605,820.00	3,605,820.00	0.00	1,752,079.00	1,752,079.00	-51.4%
c) Committed									
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			14,154,042.00	0.00	14,154,042.00	12,846,879.00	0.00	12,846,879.00	-9.2%
Books/Instructional Supplies 0000						1,337,149.00		1,337,149.00	
Technology Upgrades/Infrastructure (03 0000						307,845.00		307,845.00	
Capital Equipment (0301) 0000						54,995.00		54,995.00	
LCAP Initiatives - 2017-18 & 2018-19 0000						5,489,941.00		5,489,941.00	
LCFF Gap Contingency 0000						2,654,136.00		2,654,136.00	
H&W Costs 0000						658,578.00		658,578.00	
2017-18 STRS/PERS Increases 0000						2,175,000.00		2,175,000.00	
Instructional Materials 1100						169,235.00		169,235.00	
Books/Instructional Supplies 0000			1,455,472.00		1,455,472.00				
Technology Upgrades/Infrastructure (03 0000			207,845.00		207,845.00				
Capital Equipment (0301) 0000			4,995.00		4,995.00				
LCAP Initiatives 0000			2,133,871.00		2,133,871.00				
LCFF Gap Contingency 0000			9,274,046.00		9,274,046.00				
H&W Costs 0000			908,578.00		908,578.00				
Books/Instructional Materials 1100			169,235.00		169,235.00				
d) Assigned									
Other Assignments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties			11,600,000.00	0.00	11,600,000.00	12,625,000.00	0.00	12,625,000.00	8.8%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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	27,796,647.00	(5,090,013.00)	22,706,634.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	205,395.00	8,701,435.00	8,906,830.00				
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	271,906.00	0.00	271,906.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			28,298,948.00	3,611,422.00	31,910,370.00				
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	2,248,000.00	5,603.00	2,253,603.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,248,000.00	5,603.00	2,253,603.00				
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)			26,050,948.00	3,605,819.00	29,656,767.00				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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	127,404,758.00	0.00	127,404,758.00	143,964,034.00	0.00	143,964,034.00	13.0%
Education Protection Account State Aid - Current Year		8012	27,517,162.00	0.00	27,517,162.00	26,709,708.00	0.00	26,709,708.00	-2.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	328,735.00	0.00	328,735.00	328,735.00	0.00	328,735.00	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	24,599,626.00	0.00	24,599,626.00	24,616,258.00	0.00	24,616,258.00	0.1%
Unsecured Roll Taxes		8042	1,052,835.00	0.00	1,052,835.00	1,052,835.00	0.00	1,052,835.00	0.0%
Prior Years' Taxes		8043	1,740,395.00	0.00	1,740,395.00	1,740,395.00	0.00	1,740,395.00	0.0%
Supplemental Taxes		8044	661,077.00	0.00	661,077.00	661,077.00	0.00	661,077.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,079,712.00)	0.00	(3,079,712.00)	(3,079,712.00)	0.00	(3,079,712.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	856,805.00	0.00	856,805.00	130,412.00	0.00	130,412.00	-84.8%
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			181,081,681.00	0.00	181,081,681.00	196,123,742.00	0.00	196,123,742.00	8.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,500,000.00)		(1,500,000.00)	(2,000,000.00)		(2,000,000.00)	33.3%
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	(1,142,523.00)	0.00	(1,142,523.00)	(1,140,737.00)	0.00	(1,140,737.00)	-0.2%
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			178,439,158.00	0.00	178,439,158.00	192,983,005.00	0.00	192,983,005.00	8.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,280,561.00	4,280,561.00	0.00	4,149,551.00	4,149,551.00	-3.1%
Special Education Discretionary Grants		8182	0.00	481,021.00	481,021.00	0.00	437,493.00	437,493.00	-9.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	58,500.00	0.00	58,500.00	58,500.00	0.00	58,500.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,059,645.00	1,059,645.00	0.00	1,105,270.00	1,105,270.00	4.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		6,284,023.00	6,284,023.00		6,873,978.00	6,873,978.00	9.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		757,072.00	757,072.00		729,175.00	729,175.00	-3.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		167,645.00	167,645.00		256,731.00	256,731.00	53.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		825,000.00	825,000.00		825,000.00	825,000.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		215,464.00	215,464.00		224,567.00	224,567.00	4.2%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	541,600.00	1,008,006.00	1,549,606.00	50,000.00	1,078,598.00	1,128,598.00	-27.2%
TOTAL, FEDERAL REVENUE			600,100.00	15,078,437.00	15,678,537.00	108,500.00	15,680,363.00	15,788,863.00	0.7%
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	11,134,373.00	0.00	11,134,373.00	5,417,705.00	0.00	5,417,705.00	-51.3%
Lottery - Unrestricted and Instructional Materials		8560	2,885,365.00	898,737.00	3,784,102.00	2,880,230.00	852,882.00	3,733,112.00	-1.3%
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%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,545,402.00	2,545,402.00		2,545,402.00	2,545,402.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		184,063.00	184,063.00		65,896.00	65,896.00	-64.2%
California Clean Energy Jobs Act	6230	8590		183,303.00	183,303.00		1,800,000.00	1,800,000.00	882.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		1,000,000.00	1,000,000.00	New
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	82,472.00	8,532,366.00	8,614,838.00	65,000.00	9,156,398.00	9,221,398.00	7.0%
TOTAL, OTHER STATE REVENUE			14,102,210.00	12,343,871.00	26,446,081.00	8,362,935.00	15,420,578.00	23,783,513.00	-10.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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	3,250,000.00	3,250,000.00	0.00	3,250,000.00	3,250,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	30,250.00	0.00	30,250.00	0.00	0.00	0.00	-100.0%
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	255,000.00	0.00	255,000.00	265,000.00	0.00	265,000.00	3.9%
Interest		8660	59,000.00	0.00	59,000.00	62,000.00	0.00	62,000.00	5.1%
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	422,000.00	0.00	422,000.00	423,000.00	0.00	423,000.00	0.2%
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	2,363,114.00	234,622.00	2,597,736.00	1,767,957.00	153,000.00	1,920,957.00	-26.1%
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		9,514,420.00	9,514,420.00		9,650,403.00	9,650,403.00	1.4%
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			3,129,364.00	12,999,042.00	16,128,406.00	2,517,957.00	13,053,403.00	15,571,360.00	-3.5%
TOTAL, REVENUES			196,270,832.00	40,421,350.00	236,692,182.00	203,972,397.00	44,154,344.00	248,126,741.00	4.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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	69,939,595.00	13,824,858.00	83,764,453.00	74,986,761.00	15,511,241.00	90,498,002.00	8.0%
Certificated Pupil Support Salaries		1200	4,033,965.00	3,056,870.00	7,090,835.00	4,254,885.00	3,237,585.00	7,492,470.00	5.7%
Certificated Supervisors' and Administrators' Salaries		1300	9,131,660.00	988,766.00	10,120,426.00	9,071,552.00	897,306.00	9,968,858.00	-1.5%
Other Certificated Salaries		1900	1,034,832.00	1,545,497.00	2,580,329.00	1,483,341.00	1,558,667.00	3,042,008.00	17.9%
TOTAL, CERTIFICATED SALARIES			84,140,052.00	19,415,991.00	103,556,043.00	89,796,539.00	21,204,799.00	111,001,338.00	7.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	778,260.00	7,387,073.00	8,165,333.00	1,137,353.00	8,603,657.00	9,741,010.00	19.3%
Classified Support Salaries		2200	9,284,551.00	2,860,745.00	12,145,296.00	10,775,583.00	3,110,084.00	13,885,667.00	14.3%
Classified Supervisors' and Administrators' Salaries		2300	4,230,328.00	238,956.00	4,469,284.00	4,335,615.00	238,267.00	4,573,882.00	2.3%
Clerical, Technical and Office Salaries		2400	8,158,645.00	538,190.00	8,696,835.00	8,921,247.00	599,325.00	9,520,572.00	9.5%
Other Classified Salaries		2900	2,688,885.00	1,042,063.00	3,730,948.00	3,088,256.00	1,154,545.00	4,242,801.00	13.7%
TOTAL, CLASSIFIED SALARIES			25,140,669.00	12,067,027.00	37,207,696.00	28,258,054.00	13,705,878.00	41,963,932.00	12.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,942,547.00	7,642,972.00	16,585,519.00	11,242,013.00	10,436,284.00	21,678,297.00	30.7%
PERS		3201-3202	3,954,637.00	2,137,933.00	6,092,570.00	4,894,236.00	2,538,244.00	7,432,480.00	22.0%
OASDI/Medicare/Alternative		3301-3302	2,937,359.00	1,206,539.00	4,143,898.00	3,363,555.00	1,374,889.00	4,738,444.00	14.3%
Health and Welfare Benefits		3401-3402	12,303,028.00	3,864,312.00	16,167,340.00	13,341,673.00	4,062,098.00	17,403,771.00	7.6%
Unemployment Insurance		3501-3502	54,868.00	16,007.00	70,875.00	59,045.00	17,460.00	76,505.00	7.9%
Workers' Compensation		3601-3602	1,312,427.00	378,446.00	1,690,873.00	1,298,661.00	384,033.00	1,682,694.00	-0.5%
OPEB, Allocated		3701-3702	128,104.00	32,598.00	160,702.00	133,657.00	34,915.00	168,572.00	4.9%
OPEB, Active Employees		3751-3752	156,008.00	67,773.00	223,781.00	168,418.00	73,103.00	241,521.00	7.9%
Other Employee Benefits		3901-3902	664,593.00	0.00	664,593.00	647,359.00	0.00	647,359.00	-2.6%
TOTAL, EMPLOYEE BENEFITS			30,453,571.00	15,346,580.00	45,800,151.00	35,148,617.00	18,921,026.00	54,069,643.00	18.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	649,973.00	813,894.00	1,463,867.00	749,388.00	997,506.00	1,746,894.00	19.3%
Books and Other Reference Materials		4200	446,494.00	102,522.00	549,016.00	90,110.00	101,966.00	192,076.00	-65.0%
Materials and Supplies		4300	5,529,358.00	1,826,026.00	7,355,384.00	5,912,013.00	1,751,687.00	7,663,700.00	4.2%
Noncapitalized Equipment		4400	3,352,652.00	1,125,500.00	4,478,152.00	3,548,340.00	1,324,820.00	4,873,160.00	8.8%
Food		4700	8,378.00	0.00	8,378.00	6,500.00	0.00	6,500.00	-22.4%
TOTAL, BOOKS AND SUPPLIES			9,986,855.00	3,867,942.00	13,854,797.00	10,306,351.00	4,175,979.00	14,482,330.00	4.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,846,432.00	2,846,432.00	0.00	2,967,402.00	2,967,402.00	4.2%
Travel and Conferences		5200	598,961.00	284,748.00	883,709.00	795,562.00	286,641.00	1,082,203.00	22.5%
Dues and Memberships		5300	83,399.00	588.00	83,987.00	51,310.00	1,300.00	52,610.00	-37.4%
Insurance		5400 - 5450	827,300.00	0.00	827,300.00	1,069,130.00	0.00	1,069,130.00	29.2%
Operations and Housekeeping Services		5500	4,736,200.00	34,987.00	4,771,187.00	4,758,300.00	14,000.00	4,772,300.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,584,415.00	759,365.00	2,343,780.00	1,502,501.00	859,825.00	2,362,326.00	0.8%
Transfers of Direct Costs		5710	(458,417.00)	458,417.00	0.00	(466,804.00)	466,804.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(812,560.00)	11,372.00	(801,188.00)	(835,209.00)	9,798.00	(825,411.00)	3.0%
Professional/Consulting Services and Operating Expenditures		5800	6,674,295.00	3,004,034.00	9,678,329.00	7,772,454.00	3,274,791.00	11,047,245.00	14.1%
Communications		5900	802,126.00	23,727.00	825,853.00	848,390.00	42,600.00	890,990.00	7.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,035,719.00	7,423,670.00	21,459,389.00	15,495,634.00	7,923,161.00	23,418,795.00	9.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	104,919.00	57,115.00	162,034.00	0.00	650,000.00	650,000.00	301.2%
Buildings and Improvements of Buildings		6200	649,988.00	1,102,471.00	1,752,459.00	162,600.00	1,800,000.00	1,962,600.00	12.0%
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	759,035.00	347,006.00	1,106,041.00	445,160.00	193,000.00	638,160.00	-42.3%
Equipment Replacement		6500	0.00	17,400.00	17,400.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,513,942.00	1,523,992.00	3,037,934.00	607,760.00	2,643,000.00	3,250,760.00	7.0%
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	22,548.00	0.00	22,548.00	23,000.00	0.00	23,000.00	2.0%
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	198,980.00	0.00	198,980.00	190,000.00	0.00	190,000.00	-4.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	22,732.00	2,364,500.00	2,387,232.00	13,809.00	1,891,285.00	1,905,094.00	-20.2%
Other Debt Service - Principal		7439	228,533.00	1,979,673.00	2,208,206.00	178,199.00	1,966,869.00	2,145,068.00	-2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			472,793.00	4,344,173.00	4,816,966.00	405,008.00	3,858,154.00	4,263,162.00	-11.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,466,655.00)	1,466,655.00	0.00	(1,382,935.00)	1,382,935.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(780,145.00)	0.00	(780,145.00)	(790,039.00)	0.00	(790,039.00)	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,246,800.00)	1,466,655.00	(780,145.00)	(2,172,974.00)	1,382,935.00	(790,039.00)	1.3%
TOTAL, EXPENDITURES			163,496,801.00	65,456,030.00	228,952,831.00	177,844,989.00	73,814,932.00	251,659,921.00	9.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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	200,000.00	0.00	200,000.00	400,000.00	0.00	400,000.00	100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	750,000.00	333,437.00	1,083,437.00	1,303,173.00	337,850.00	1,641,023.00	51.5%
(a) TOTAL, INTERFUND TRANSFERS IN			950,000.00	333,437.00	1,283,437.00	1,703,173.00	337,850.00	2,041,023.00	59.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	549,575.00	0.00	549,575.00	643,747.00	0.00	643,747.00	17.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,549,575.00	0.00	2,549,575.00	643,747.00	0.00	643,747.00	-74.8%
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	107,520.00	0.00	107,520.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			107,520.00	0.00	107,520.00	0.00	0.00	0.00	-100.0%
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	(27,142,761.00)	27,142,761.00	0.00	(27,468,997.00)	27,468,997.00	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			(27,142,761.00)	27,142,761.00	0.00	(27,468,997.00)	27,468,997.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,634,816.00)	27,476,198.00	(1,158,618.00)	(26,409,571.00)	27,806,847.00	1,397,276.00	-220.6%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	200,039.00	200,039.00
6264	Educator Effectiveness	1,572,923.00	771,423.00
6300	Lottery: Instructional Materials	138,824.00	0.00
6500	Special Education	237,627.00	272,870.00
6512	Special Ed: Mental Health Services	773,189.00	507,747.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	683,218.00	0.00
Total, Restricted Balance		<u>3,605,820.00</u>	<u>1,752,079.00</u>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,441,978.00	5,001,108.00	12.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,023,142.00	853,562.00	-16.6%
4) Other Local Revenue		8600-8799	393,367.00	404,015.00	2.7%
5) TOTAL, REVENUES			5,858,487.00	6,258,685.00	6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,417,066.00	2,541,961.00	5.2%
2) Classified Salaries		2000-2999	340,765.00	364,240.00	6.9%
3) Employee Benefits		3000-3999	825,257.00	971,692.00	17.7%
4) Books and Supplies		4000-4999	486,626.00	499,694.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	1,276,612.00	1,375,394.00	7.7%
6) Capital Outlay		6000-6999	0.00	25,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,346,326.00	5,777,981.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			512,161.00	480,704.00	-6.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,825.00	148,147.00	521.8%
b) Transfers Out		7600-7629	314,540.00	337,850.00	7.4%
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			(290,715.00)	(189,703.00)	-34.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			221,446.00	291,001.00	31.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,103,526.00	1,324,972.00	20.1%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,103,526.00	1,324,972.00	20.1%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,103,526.00	1,324,972.00	20.1%
2) Ending Balance, June 30 (E + F1e)			1,324,972.00	1,615,973.00	22.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			112,749.00	102,530.00	-9.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments			1,212,223.00	1,513,443.00	24.8%
		9780			
	CPHS	0000		3,964.00	
	WCA	0000		1,432,576.00	
	CPHS	1100		4,537.00	
	WCA	1100		72,366.00	
	CPHS	0000	3,964.00		
	WCA	0000	1,143,094.00		
	CPHS	1100	7,837.00		
	WCA	1100	57,328.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,315,201.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	49,490.00		
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			1,364,691.00		
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	39,719.00		
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			39,719.00		
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)			1,324,972.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	3,014,573.00	3,469,147.00	15.1%
Education Protection Account State Aid - Current Year		8012	741,710.00	792,646.00	6.9%
State Aid - Prior Years		8019	(11,390.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	697,085.00	739,315.00	6.1%
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			4,441,978.00	5,001,108.00	12.6%
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%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	317,443.00	139,409.00	-56.1%
Lottery - Unrestricted and Instructional Materials		8560	107,321.00	100,569.00	-6.3%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	388,688.00	394,223.00	1.4%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	209,690.00	219,361.00	4.6%
TOTAL, OTHER STATE REVENUE			1,023,142.00	853,562.00	-16.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	2,350.00	1,550.00	-34.0%
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	111,608.00	100,000.00	-10.4%
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	279,409.00	302,465.00	8.3%
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			393,367.00	404,015.00	2.7%
TOTAL, REVENUES			5,858,487.00	6,258,685.00	6.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,990,123.00	2,109,044.00	6.0%
Certificated Pupil Support Salaries		1200	111,506.00	115,803.00	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	315,437.00	317,114.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,417,066.00	2,541,961.00	5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	8,200.00	8,500.00	3.7%
Classified Support Salaries		2200	51,413.00	53,640.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,118.00	172,145.00	10.3%
Other Classified Salaries		2900	125,034.00	129,955.00	3.9%
TOTAL, CLASSIFIED SALARIES			340,765.00	364,240.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	400,358.00	503,527.00	25.8%
PERS		3201-3202	52,055.00	62,396.00	19.9%
OASDI/Medicare/Alternative		3301-3302	57,353.00	62,756.00	9.4%
Health and Welfare Benefits		3401-3402	274,650.00	302,460.00	10.1%
Unemployment Insurance		3501-3502	1,371.00	1,452.00	5.9%
Workers' Compensation		3601-3602	32,838.00	31,967.00	-2.7%
OPEB, Allocated		3701-3702	2,733.00	2,905.00	6.3%
OPEB, Active Employees		3751-3752	3,899.00	4,229.00	8.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			825,257.00	971,692.00	17.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	77,751.00	83,000.00	6.8%
Books and Other Reference Materials		4200	6,306.00	5,500.00	-12.8%
Materials and Supplies		4300	241,799.00	277,119.00	14.6%
Noncapitalized Equipment		4400	160,770.00	134,075.00	-16.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			486,626.00	499,694.00	2.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,005.00	11,150.00	23.8%
Dues and Memberships		5300	5,890.00	5,515.00	-6.4%
Insurance		5400-5450	18,774.00	19,506.00	3.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	831,029.00	901,246.00	8.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	168,508.00	190,314.00	12.9%
Professional/Consulting Services and Operating Expenditures		5800	209,988.00	214,190.00	2.0%
Communications		5900	33,418.00	33,473.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,276,612.00	1,375,394.00	7.7%
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	25,000.00	New
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	25,000.00	New

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,346,326.00	5,777,981.00	8.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	23,825.00	148,147.00	521.8%
(a) TOTAL, INTERFUND TRANSFERS IN			23,825.00	148,147.00	521.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	314,540.00	337,850.00	7.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			314,540.00	337,850.00	7.4%
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)			(290,715.00)	(189,703.00)	-34.7%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
6230	California Clean Energy Jobs Act	51,125.00	51,125.00
6264	Educator Effectiveness	41,136.00	41,136.00
6300	Lottery: Instructional Materials	20,488.00	10,269.00
Total, Restricted Balance		112,749.00	102,530.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	582,106.00	675,245.00	16.0%
4) Other Local Revenue		8600-8799	4,500.00	0.00	-100.0%
5) TOTAL, REVENUES			586,606.00	675,245.00	15.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	264,993.00	241,456.00	-8.9%
2) Classified Salaries		2000-2999	124,980.00	159,515.00	27.6%
3) Employee Benefits		3000-3999	101,894.00	123,720.00	21.4%
4) Books and Supplies		4000-4999	10,043.00	37,000.00	268.4%
5) Services and Other Operating Expenditures		5000-5999	77,159.00	67,350.00	-12.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	37,687.00	40,603.00	7.7%
9) TOTAL, EXPENDITURES			616,756.00	669,644.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,150.00)	5,601.00	-118.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,150.00	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			30,150.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	5,601.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	5,601.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	5,601.00	New
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	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	569,227.00	662,334.00	16.4%
All Other State Revenue	All Other	8590	12,879.00	12,911.00	0.2%
TOTAL, OTHER STATE REVENUE			582,106.00	675,245.00	16.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	4,500.00	0.00	-100.0%
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			4,500.00	0.00	-100.0%
TOTAL, REVENUES			586,606.00	675,245.00	15.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	190,384.00	167,500.00	-12.0%
Certificated Pupil Support Salaries		1200	4,500.00	3,500.00	-22.2%
Certificated Supervisors' and Administrators' Salaries		1300	70,109.00	70,456.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			264,993.00	241,456.00	-8.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	21,154.00	24,563.00	16.1%
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	82,806.00	113,532.00	37.1%
Other Classified Salaries		2900	21,020.00	21,420.00	1.9%
TOTAL, CLASSIFIED SALARIES			124,980.00	159,515.00	27.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,060.00	43,286.00	35.0%
PERS		3201-3202	22,026.00	27,183.00	23.4%
OASDI/Medicare/Alternative		3301-3302	12,142.00	14,591.00	20.2%
Health and Welfare Benefits		3401-3402	29,732.00	33,005.00	11.0%
Unemployment Insurance		3501-3502	215.00	201.00	-6.5%
Workers' Compensation		3601-3602	4,716.00	4,412.00	-6.4%
OPEB, Allocated		3701-3702	369.00	402.00	8.9%
OPEB, Active Employees		3751-3752	634.00	640.00	0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			101,894.00	123,720.00	21.4%
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	7,539.00	34,500.00	357.6%
Noncapitalized Equipment		4400	2,504.00	2,500.00	-0.2%
TOTAL, BOOKS AND SUPPLIES			10,043.00	37,000.00	268.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,264.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,551.00	2,000.00	-92.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,105.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	48,239.00	65,350.00	35.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,159.00	67,350.00	-12.7%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	37,687.00	40,603.00	7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,687.00	40,603.00	7.7%
TOTAL, EXPENDITURES			616,756.00	669,644.00	8.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	30,150.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,150.00	0.00	-100.0%
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)			30,150.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	160,387.00	125,000.00	-22.1%
3) Other State Revenue		8300-8599	1,677,848.00	1,815,801.00	8.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,838,235.00	1,940,801.00	5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	520,510.00	592,741.00	13.9%
2) Classified Salaries		2000-2999	520,148.00	622,103.00	19.6%
3) Employee Benefits		3000-3999	370,557.00	386,759.00	4.4%
4) Books and Supplies		4000-4999	133,510.00	79,496.00	-40.5%
5) Services and Other Operating Expenditures		5000-5999	159,384.00	149,850.00	-6.0%
6) Capital Outlay		6000-6999	26,052.00	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	108,074.00	109,852.00	1.6%
9) TOTAL, EXPENDITURES			1,838,235.00	1,940,801.00	5.6%
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	2015-16 Estimated Actuals	2016-17 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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	126,216.00	125,000.00	-1.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	34,171.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			160,387.00	125,000.00	-22.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,307.00	5,000.00	16.1%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,640,068.00	1,769,302.00	7.9%
All Other State Revenue	All Other	8590	33,473.00	41,499.00	24.0%
TOTAL, OTHER STATE REVENUE			1,677,848.00	1,815,801.00	8.2%
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			1,838,235.00	1,940,801.00	5.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	425,863.00	495,855.00	16.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,647.00	96,886.00	2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			520,510.00	592,741.00	13.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	381,685.00	462,854.00	21.3%
Classified Support Salaries		2200	17,032.00	17,356.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	121,431.00	141,893.00	16.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			520,148.00	622,103.00	19.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	73,382.00	93,053.00	26.8%
PERS		3201-3202	88,164.00	104,873.00	19.0%
OASDI/Medicare/Alternative		3301-3302	59,089.00	51,886.00	-12.2%
Health and Welfare Benefits		3401-3402	132,220.00	118,797.00	-10.2%
Unemployment Insurance		3501-3502	532.00	608.00	14.3%
Workers' Compensation		3601-3602	12,842.00	13,364.00	4.1%
OPEB, Allocated		3701-3702	973.00	1,215.00	24.9%
OPEB, Active Employees		3751-3752	3,355.00	2,963.00	-11.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			370,557.00	386,759.00	4.4%
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	108,339.00	72,996.00	-32.6%
Noncapitalized Equipment		4400	25,171.00	6,500.00	-74.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			133,510.00	79,496.00	-40.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,911.00	5,500.00	-30.5%
Dues and Memberships		5300	1,913.00	2,500.00	30.7%
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	134,508.00	132,500.00	-1.5%
Professional/Consulting Services and Operating Expenditures		5800	14,873.00	9,000.00	-39.5%
Communications		5900	179.00	350.00	95.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			159,384.00	149,850.00	-6.0%
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	9,950.00	0.00	-100.0%
Equipment		6400	16,102.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,052.00	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					
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	108,074.00	109,852.00	1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			108,074.00	109,852.00	1.6%
TOTAL, EXPENDITURES			1,838,235.00	1,940,801.00	5.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,985,386.00	11,110,737.00	1.1%
3) Other State Revenue		8300-8599	811,210.00	822,334.00	1.4%
4) Other Local Revenue		8600-8799	919,604.00	910,761.00	-1.0%
5) TOTAL, REVENUES			12,716,200.00	12,843,832.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,609,021.00	4,748,184.00	3.0%
3) Employee Benefits		3000-3999	1,685,275.00	1,767,153.00	4.9%
4) Books and Supplies		4000-4999	5,663,553.00	5,764,346.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	443,562.00	719,987.00	62.3%
6) Capital Outlay		6000-6999	551,982.00	577,500.00	4.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	634,384.00	639,584.00	0.8%
9) TOTAL, EXPENDITURES			13,587,777.00	14,216,754.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(871,577.00)	(1,372,922.00)	57.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(871,577.00)	(1,372,922.00)	57.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,761,527.00	4,889,950.00	-15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,761,527.00	4,889,950.00	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,761,527.00	4,889,950.00	-15.1%
2) Ending Balance, June 30 (E + F1e)			4,889,950.00	3,517,028.00	-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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,889,950.00	3,517,028.00	-28.1%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	600,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,559,214.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,200,000.00		
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			5,359,214.00		
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	469,264.00		
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			469,264.00		
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)			4,889,950.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,080,386.00	10,265,097.00	1.8%
Donated Food Commodities		8221	905,000.00	845,640.00	-6.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,985,386.00	11,110,737.00	1.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	811,210.00	822,334.00	1.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			811,210.00	822,334.00	1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	909,704.00	905,390.00	-0.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,900.00	5,371.00	-45.7%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			919,604.00	910,761.00	-1.0%
TOTAL, REVENUES			12,716,200.00	12,843,832.00	1.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	3,172,231.00	3,271,800.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	775,486.00	801,420.00	3.3%
Clerical, Technical and Office Salaries		2400	527,745.00	534,112.00	1.2%
Other Classified Salaries		2900	133,559.00	140,852.00	5.5%
TOTAL, CLASSIFIED SALARIES			4,609,021.00	4,748,184.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	694,201.00	757,537.00	9.1%
OASDI/Medicare/Alternative		3301-3302	303,756.00	330,989.00	9.0%
Health and Welfare Benefits		3401-3402	605,822.00	599,481.00	-1.0%
Unemployment Insurance		3501-3502	2,256.00	2,373.00	5.2%
Workers' Compensation		3601-3602	54,131.00	52,229.00	-3.5%
OPEB, Allocated		3701-3702	4,512.00	4,748.00	5.2%
OPEB, Active Employees		3751-3752	20,597.00	19,796.00	-3.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,685,275.00	1,767,153.00	4.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	363,149.00	363,657.00	0.1%
Noncapitalized Equipment		4400	117,620.00	117,619.00	0.0%
Food		4700	5,182,784.00	5,283,070.00	1.9%
TOTAL, BOOKS AND SUPPLIES			5,663,553.00	5,764,346.00	1.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,000.00	20,000.00	-4.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	207,823.00	194,971.00	-6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	301,898.00	417,340.00	38.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(127,404.00)	(113,273.00)	-11.1%
Professional/Consulting Services and Operating Expenditures		5800	21,245.00	188,097.00	785.4%
Communications		5900	19,000.00	12,852.00	-32.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			443,562.00	719,987.00	62.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	71,419.00	275,000.00	285.1%
Equipment		6400	6,767.00	260,000.00	3742.2%
Equipment Replacement		6500	473,796.00	42,500.00	-91.0%
TOTAL, CAPITAL OUTLAY			551,982.00	577,500.00	4.6%
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	634,384.00	639,584.00	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			634,384.00	639,584.00	0.8%
TOTAL, EXPENDITURES			13,587,777.00	14,216,754.00	4.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,500,000.00	2,000,000.00	33.3%
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	3,500.00	0.00	-100.0%
5) TOTAL, REVENUES			1,503,500.00	2,000,000.00	33.0%
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	362,980.00	461,000.00	27.0%
5) Services and Other Operating Expenditures		5000-5999	1,144,887.00	1,539,000.00	34.4%
6) Capital Outlay		6000-6999	439,427.00	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			1,947,294.00	2,000,000.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(443,794.00)	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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(443,794.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	443,794.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			443,794.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			443,794.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,500,000.00	2,000,000.00	33.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,500,000.00	2,000,000.00	33.3%
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	3,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500.00	0.00	-100.0%
TOTAL, REVENUES			1,503,500.00	2,000,000.00	33.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	362,980.00	461,000.00	27.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			362,980.00	461,000.00	27.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	691,147.00	739,000.00	6.9%
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	453,740.00	800,000.00	76.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,144,887.00	1,539,000.00	34.4%
CAPITAL OUTLAY					
Land Improvements		6170	2,213.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	437,214.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			439,427.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,947,294.00	2,000,000.00	2.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	14,000.00	250.0%
5) TOTAL, REVENUES			4,000.00	14,000.00	250.0%
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)			4,000.00	14,000.00	250.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,004,000.00	14,000.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,509,391.00	3,513,391.00	132.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,509,391.00	3,513,391.00	132.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,509,391.00	3,513,391.00	132.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	3,513,391.00	3,527,391.00	0.4%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,511,391.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,000.00		
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			3,513,391.00		
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)			3,513,391.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	4,000.00	14,000.00	250.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	14,000.00	250.0%
TOTAL, REVENUES			4,000.00	14,000.00	250.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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)			2,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	55,000.00	25,000.00	-54.5%
5) TOTAL, REVENUES			55,000.00	25,000.00	-54.5%
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	2,412.00	2,412.00	0.0%
6) Capital Outlay		6000-6999	7,476,177.00	16,575,856.00	121.7%
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			7,478,589.00	16,578,268.00	121.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,423,589.00)	(16,553,268.00)	123.0%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,423,589.00)	(16,553,268.00)	123.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,001,857.00	16,578,268.00	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,001,857.00	16,578,268.00	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,001,857.00	16,578,268.00	-30.9%
2) Ending Balance, June 30 (E + F1e)			16,578,268.00	25,000.00	-99.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			16,578,268.00	25,000.00	-99.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,578,268.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,578,268.00		
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	4,000,000.00		
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			4,000,000.00		
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)			16,578,268.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	55,000.00	25,000.00	-54.5%
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			55,000.00	25,000.00	-54.5%
TOTAL, REVENUES			55,000.00	25,000.00	-54.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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%
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%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,412.00	2,412.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,412.00	2,412.00	0.0%
CAPITAL OUTLAY					
Land		6100	2,726.00	2,726.00	0.0%
Land Improvements		6170	322,000.00	15,767,354.00	4796.7%
Buildings and Improvements of Buildings		6200	7,151,451.00	805,776.00	-88.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,476,177.00	16,575,856.00	121.7%
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					
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			7,478,589.00	16,578,268.00	121.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	2015-16 Estimated Actuals	2016-17 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	2015-16 Estimated Actuals	2016-17 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	416,280.00	426,320.00	2.4%
5) TOTAL, REVENUES			416,280.00	426,320.00	2.4%
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	63,679.00	65,546.00	2.9%
6) Capital Outlay		6000-6999	29,357.00	700,000.00	2284.4%
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			93,036.00	765,546.00	722.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			323,244.00	(339,226.00)	-204.9%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			323,244.00	(339,226.00)	-204.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,499,183.00	2,822,427.00	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,499,183.00	2,822,427.00	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,499,183.00	2,822,427.00	12.9%
2) Ending Balance, June 30 (E + F1e)			2,822,427.00	2,483,201.00	-12.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,822,427.00	2,483,201.00	-12.0%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,822,425.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,822,425.00		
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)			2,822,425.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	6,280.00	1,320.00	-79.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	410,000.00	425,000.00	3.7%
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			416,280.00	426,320.00	2.4%
TOTAL, REVENUES			416,280.00	426,320.00	2.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	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	2015-16 Estimated Actuals	2016-17 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	3,448.00	2,050.00	-40.5%
Professional/Consulting Services and Operating Expenditures		5800	60,231.00	63,496.00	5.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,679.00	65,546.00	2.9%
CAPITAL OUTLAY					
Land		6100	14,343.00	0.00	-100.0%
Land Improvements		6170	3,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	12,014.00	700,000.00	5726.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,357.00	700,000.00	2284.4%
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			93,036.00	765,546.00	722.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	9,500.00	0.00	-100.0%
5) TOTAL, REVENUES			9,500.00	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	10,773.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	18,597.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,225,610.00	22,426.00	-99.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,254,980.00	22,426.00	-99.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,245,480.00)	(22,426.00)	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,245,480.00)	(22,426.00)	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,987,086.00	741,606.00	-85.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,987,086.00	741,606.00	-85.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,987,086.00	741,606.00	-85.1%
2) Ending Balance, June 30 (E + F1e)			741,606.00	719,180.00	-3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			741,606.00	719,180.00	-3.0%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	741,606.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			741,606.00		
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)			741,606.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	9,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,500.00	0.00	-100.0%
TOTAL, REVENUES			9,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	10,773.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,773.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	655.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	17,858.00	0.00	-100.0%
Communications		5900	84.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,597.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,222,491.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,003,119.00	22,426.00	-97.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,225,610.00	22,426.00	-99.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,254,980.00	22,426.00	-99.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	2015-16 Estimated Actuals	2016-17 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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,550.00	1,050.00	-58.8%
5) TOTAL, REVENUES			2,550.00	1,050.00	-58.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			2,550.00	1,050.00	-58.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	495,600.00	495,600.00	0.0%
b) Transfers Out		7600-7629	218,897.00	400,000.00	82.7%
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			276,703.00	95,600.00	-65.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			279,253.00	96,650.00	-65.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	953,637.00	1,232,890.00	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			953,637.00	1,232,890.00	29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			953,637.00	1,232,890.00	29.3%
2) Ending Balance, June 30 (E + F1e)			1,232,890.00	1,329,540.00	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			25,446.00	25,496.00	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,207,444.00	1,304,044.00	8.0%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,232,890.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,232,890.00		
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)			1,232,890.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	2,550.00	1,050.00	-58.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,550.00	1,050.00	-58.8%
TOTAL, REVENUES			2,550.00	1,050.00	-58.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	2015-16 Estimated Actuals	2016-17 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	2015-16 Estimated Actuals	2016-17 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	495,600.00	495,600.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			495,600.00	495,600.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	200,000.00	400,000.00	100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	18,897.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			218,897.00	400,000.00	82.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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)			276,703.00	95,600.00	-65.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	17,263,015.00	18,657,711.00	8.1%
5) TOTAL, REVENUES			17,263,015.00	18,657,711.00	8.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,834,796.00	9,198,176.00	17.4%
3) Employee Benefits		3000-3999	2,119,682.00	2,607,603.00	23.0%
4) Books and Supplies		4000-4999	2,083,746.00	2,427,426.00	16.5%
5) Services and Other Operating Expenses		5000-5999	2,496,148.00	3,060,710.00	22.6%
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			14,534,372.00	17,293,915.00	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,728,643.00	1,363,796.00	-50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	750,000.00	1,303,173.00	73.8%
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			(750,000.00)	(1,303,173.00)	73.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,978,643.00	60,623.00	-96.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,988,279.00	8,615,740.00	23.3%
b) Audit Adjustments		9793	(351,182.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,637,097.00	8,615,740.00	29.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,637,097.00	8,615,740.00	29.8%
2) Ending Net Position, June 30 (E + F1e)			8,615,740.00	8,676,363.00	0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,601,597.00	2,601,597.00	0.0%
b) Restricted Net Position		9797	6,014,143.00	6,074,766.00	1.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	337,289.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,705,482.00		
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	3,132,627.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,175,398.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	1,559,658.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,559,658.00		
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)			8,615,740.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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	17,263,015.00	18,657,711.00	8.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,263,015.00	18,657,711.00	8.1%
TOTAL, REVENUES			17,263,015.00	18,657,711.00	8.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	7,149,418.00	8,358,833.00	16.9%
Classified Supervisors' and Administrators' Salaries		2300	373,423.00	440,844.00	18.1%
Clerical, Technical and Office Salaries		2400	311,955.00	398,499.00	27.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,834,796.00	9,198,176.00	17.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	922,021.00	1,127,299.00	22.3%
OASDI/Medicare/Alternative		3301-3302	542,287.00	628,060.00	15.8%
Health and Welfare Benefits		3401-3402	531,825.00	716,855.00	34.8%
Unemployment Insurance		3501-3502	3,798.00	4,599.00	21.1%
Workers' Compensation		3601-3602	96,382.00	101,181.00	5.0%
OPEB, Allocated		3701-3702	7,810.00	9,197.00	17.8%
OPEB, Active Employees		3751-3752	15,559.00	20,412.00	31.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,119,682.00	2,607,603.00	23.0%
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	2,047,719.00	2,383,327.00	16.4%
Noncapitalized Equipment		4400	36,027.00	44,099.00	22.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,083,746.00	2,427,426.00	16.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,699.00	13,864.00	29.6%
Dues and Memberships		5300	196.00	700.00	257.1%
Insurance		5400-5450	148,500.00	162,000.00	9.1%
Operations and Housekeeping Services		5500	13,848.00	17,060.00	23.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	677,729.00	718,450.00	6.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	620,368.00	613,820.00	-1.1%
Professional/Consulting Services and Operating Expenditures		5800	953,468.00	1,458,716.00	53.0%
Communications		5900	71,340.00	76,100.00	6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,496,148.00	3,060,710.00	22.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			14,534,372.00	17,293,915.00	19.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	750,000.00	1,303,173.00	73.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			750,000.00	1,303,173.00	73.8%
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)			(750,000.00)	(1,303,173.00)	73.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,342,714.00	2,359,172.00	0.7%
5) TOTAL, REVENUES			2,342,714.00	2,359,172.00	0.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,400.00	8,000.00	471.4%
5) Services and Other Operating Expenses		5000-5999	797,446.00	2,375,500.00	197.9%
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			798,846.00	2,383,500.00	198.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,543,868.00	(24,328.00)	-101.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,543,868.00	(24,328.00)	-101.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,115,933.00	7,659,801.00	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,115,933.00	7,659,801.00	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,115,933.00	7,659,801.00	25.2%
2) Ending Net Position, June 30 (E + F1e)			7,659,801.00	7,635,473.00	-0.3%
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	7,659,801.00	7,635,473.00	-0.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,404,559.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			12,404,559.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	4,744,758.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,744,758.00		
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)			7,659,801.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	43,386.00	44,650.00	2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,299,328.00	2,314,522.00	0.7%
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			2,342,714.00	2,359,172.00	0.7%
TOTAL, REVENUES			2,342,714.00	2,359,172.00	0.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,400.00	5,000.00	257.1%
Noncapitalized Equipment		4400	0.00	3,000.00	New
TOTAL, BOOKS AND SUPPLIES			1,400.00	8,000.00	471.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	131,775.00	135,000.00	2.4%
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	665,671.00	2,240,500.00	236.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			797,446.00	2,375,500.00	197.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			798,846.00	2,383,500.00	198.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	2015-16 Estimated Actuals			2016-17 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)	19,697.07	19,672.00	19,697.07	19,844.70	19,815.00	19,844.70
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)	19,697.07	19,672.00	19,697.07	19,844.70	19,815.00	19,844.70
5. District Funded County Program ADA						
a. County Community Schools	14.06	14.06	14.06	14.00	14.00	14.00
b. Special Education-Special Day Class	1.93	1.93	1.93	1.00	1.00	1.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.99	15.99	15.99	15.00	15.00	15.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,713.06	19,687.99	19,713.06	19,859.70	19,830.00	19,859.70
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	585.44	583.00	585.44	628.95	627.00	628.95
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	585.44	583.00	585.44	628.95	627.00	628.95
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	585.44	583.00	585.44	628.95	627.00	628.95

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	111,001,338.00	301	566,693.00	303	110,434,645.00	305	662,168.00		307	109,772,477.00	309
2000 - Classified Salaries	41,963,932.00	311	339,889.00	313	41,624,043.00	315	5,691,921.00		317	35,932,122.00	319
3000 - Employee Benefits	54,069,643.00	321	454,753.00	323	53,614,890.00	325	2,102,735.00		327	51,512,155.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,482,330.00	331	112,150.00	333	14,370,180.00	335	1,894,630.00		337	12,475,550.00	339
5000 - Services. . . & 7300 - Indirect Costs	22,628,756.00	341	1,455,351.00	343	21,173,405.00	345	2,355,157.00		347	18,818,248.00	349
TOTAL					241,217,163.00	365			TOTAL	228,510,552.00	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	90,204,727.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	9,463,510.00 380
3. STRS.		3101 & 3102	19,076,885.00 382
4. PERS.		3201 & 3202	2,043,988.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,193,628.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	12,210,895.00 385
7. Unemployment Insurance.		3501 & 3502	51,057.00 390
8. Workers' Compensation Insurance.		3601 & 3602	1,122,699.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	158,332.00
10. Other Benefits (EC 22310).		3901 & 3902	637,442.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			137,163,163.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			668,868.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			136,494,295.00 397
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.			59.73%
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)	59.73%
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).	228,510,552.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(825,411.00)	0.00	(790,039.00)				
Other Sources/Uses Detail					2,041,023.00	643,747.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	190,314.00	0.00	0.00	0.00				
Other Sources/Uses Detail					148,147.00	337,850.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	40,603.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	132,500.00	0.00	109,852.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(113,273.00)	639,584.00	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					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	2,050.00	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					495,600.00	400,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2016-17 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	613,820.00	0.00						
Other Sources/Uses Detail					0.00	1,303,173.00		
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	938,684.00	(938,684.00)	790,039.00	(790,039.00)	2,684,770.00	2,684,770.00		

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 Prior Year, enter Revenue Limit ADA data in the Original Budget Funded ADA column. For the 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 Second and First Prior Years. All other data are extracted.

*Please note for FY 2013-14 estimated/unaudited actuals and 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	20,445.12	20,373.44	0.4%	Met
Second Prior Year (2014-15)				
District Regular	19,791.60	19,649.75		
Charter School				
Total ADA	19,791.60	19,649.75	0.7%	Met
First Prior Year (2015-16)				
District Regular	19,779.18	19,697.07		
Charter School		0.00		
Total ADA	19,779.18	19,697.07	0.4%	Met
Budget Year (2016-17)				
District Regular	19,844.70			
Charter School	0.00			
Total ADA	19,844.70			

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 the Budget, First and Second Prior Years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2013-14)	21,633	21,507	0.6%	Met
Second Prior Year (2014-15)				
District Regular	20,707	21,414		
Charter School				
Total Enrollment	20,707	21,414	N/A	Met
First Prior Year (2015-16)				
District Regular	21,045	20,939		
Charter School				
Total Enrollment	21,045	20,939	0.5%	Met
Budget Year (2016-17)				
District Regular	21,027			
Charter School				
Total Enrollment	21,027			

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.

*Please note for Fiscal Year 2013-14 estimated/unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	20,374	21,507	94.7%
Second Prior Year (2014-15)			
District Regular	19,650	21,414	
Charter School			
Total ADA/Enrollment	19,650	21,414	91.8%
First Prior Year (2015-16)			
District Regular	19,697	20,939	
Charter School	0		
Total ADA/Enrollment	19,697	20,939	94.1%
		Historical Average Ratio:	93.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.0%

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 (2016-17)				
District Regular	19,845	21,027		
Charter School	0			
Total ADA/Enrollment	19,845	21,027	94.4%	Not Met
1st Subsequent Year (2017-18)				
District Regular	19,847	21,050		
Charter School				
Total ADA/Enrollment	19,847	21,050	94.3%	Not Met
2nd Subsequent Year (2018-19)				
District Regular	19,867	21,075		
Charter School				
Total ADA/Enrollment	19,867	21,075	94.3%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Estimated ADA to be slightly higher compared to enrollment in budget and two subsequent years based on district analysis and projection of slight growth in enrollment.

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?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)	206,365,092.00	208,752,995.00	213,745,098.00
Step 1 - Change in Population	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)
a. ADA (Funded) (Form A, lines A6 and C4)	19,713.06	19,859.70	19,861.70
b. Prior Year ADA (Funded)		19,713.06	19,859.70
c. Difference (Step 1a minus Step 1b)		146.64	2.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.74%	0.10%
Step 2 - Change in Funding Level		Budget Year (2016-17)	1st Subsequent Year (2017-18)
a. Prior Year LCFF Funding		179,939,158.00	194,983,005.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)		13,821,826.00	2,654,136.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		13,821,826.00	2,654,136.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		7.68%	1.36%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		8.42%	1.37%
		2.86%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	7.42% to 9.42%	.37% to 2.37%	1.86% to 3.86%

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 (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	26,159,761.00	25,450,000.00	25,450,000.00	25,450,000.00
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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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 (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	181,081,681.00	196,123,742.00	198,797,817.00	204,428,023.00
District's Projected Change in LCFF Revenue:		8.31%	1.36%	2.83%
LCFF Revenue Standard:		7.42% to 9.42%	.37% to 2.37%	1.86% to 3.86%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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 (2013-14)	106,326,113.76	120,274,485.06	88.4%
Second Prior Year (2014-15)	124,863,385.69	144,317,458.25	86.5%
First Prior Year (2015-16)	139,734,292.00	163,496,801.00	85.5%
Historical Average Ratio:			86.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
		3.0%	3.0%
	83.8% to 89.8%	83.8% to 89.8%	83.8% to 89.8%

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 (2016-17)	153,203,210.00	177,844,989.00	86.1%	Met
1st Subsequent Year (2017-18)	157,359,567.00	183,011,552.00	86.0%	Met
2nd Subsequent Year (2018-19)	161,576,973.00	188,928,958.00	85.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	8.42%	1.37%	2.86%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-1.58% to 18.42%	-8.63% to 11.37%	-7.14% to 12.86%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.42% to 13.42%	-3.63% to 6.37%	-2.14% to 7.86%

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 (2015-16)	15,678,537.00		
Budget Year (2016-17)	15,788,863.00	0.70%	Yes
1st Subsequent Year (2017-18)	15,610,000.00	-1.13%	No
2nd Subsequent Year (2018-19)	15,460,000.00	-0.96%	No

Explanation:
(required if Yes)

Expect some increase in federal funding due to growth in budget year

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2015-16)	26,446,081.00		
Budget Year (2016-17)	23,783,513.00	-10.07%	Yes
1st Subsequent Year (2017-18)	17,215,324.00	-27.62%	Yes
2nd Subsequent Year (2018-19)	17,194,746.00	-0.12%	No

Explanation:
(required if Yes)

State revenues decrease in budget year from prior year due to decline in one-time mandate funding; renewed decline again in 2017-18 for fall off of one-time Prop 30 and one-time mandate funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2015-16)	16,128,406.00		
Budget Year (2016-17)	15,571,360.00	-3.45%	Yes
1st Subsequent Year (2017-18)	15,853,400.00	1.81%	No
2nd Subsequent Year (2018-19)	16,103,400.00	1.58%	No

Explanation:
(required if Yes)

Local revenues decline in budget year related to anticipated fall off of some one-time revenues

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2015-16)	13,854,797.00		
Budget Year (2016-17)	14,482,330.00	4.53%	No
1st Subsequent Year (2017-18)	15,032,330.00	3.80%	No
2nd Subsequent Year (2018-19)	15,532,330.00	3.33%	No

Explanation:
(required if Yes)

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

First Prior Year (2015-16)	21,459,389.00		
Budget Year (2016-17)	23,418,795.00	9.13%	No
1st Subsequent Year (2017-18)	22,998,795.00	-1.79%	No
2nd Subsequent Year (2018-19)	23,352,295.00	1.54%	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 (2015-16)	58,253,024.00		
Budget Year (2016-17)	55,143,736.00	-5.34%	Not Met
1st Subsequent Year (2017-18)	48,678,724.00	-11.72%	Not Met
2nd Subsequent Year (2018-19)	48,758,146.00	0.16%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2015-16)	35,314,186.00		
Budget Year (2016-17)	37,901,125.00	7.33%	Met
1st Subsequent Year (2017-18)	38,031,125.00	0.34%	Met
2nd Subsequent Year (2018-19)	38,884,625.00	2.24%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Expect some increase in federal funding due to growth in budget year

Explanation:

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

State revenues decrease in budget year from prior year due to decline in one-time mandate funding; renewed decline again in 2017-18 for fall off of one-time Prop 30 and one-time mandate funding.

Explanation:

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

Local revenues decline in budget year related to anticipated fall off of some one-time revenues

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% 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.

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	252,303,668.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	252,303,668.00	7,569,110.04	4,559,563.17	4,559,563.17

d. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account		Status
	5,242,895.00		Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- 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 (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,110,000.00	10,489,775.00	11,600,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	9,110,000.00	10,489,775.00	11,600,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	182,180,000.34	209,795,410.29	231,502,406.00
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)	182,180,000.34	209,795,410.29	231,502,406.00
3. District's Available Reserve Percentage (Line 1d 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 Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	(5,082,081.14)	124,661,630.06	4.1%	Not Met
Second Prior Year (2014-15)	(3,981,080.06)	145,440,553.82	2.7%	Not Met
First Prior Year (2015-16)	4,139,215.00	166,046,376.00	N/A	Met
Budget Year (2016-17) (Information only)	(282,163.00)	178,488,736.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending in third and second prior years related to planned spend down of funding balances as district works to return class sizes, staffing levels and pay rates to pre-recession levels and implementation of LCAP initiatives.

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 (2013-14)	29,739,081.00	30,974,892.39	N/A	Met
Second Prior Year (2014-15)	26,216,809.00	25,892,811.25	1.2%	Not Met
First Prior Year (2015-16)	20,252,545.00	21,911,733.00	N/A	Met
Budget Year (2016-17) (Information only)	26,050,948.00			

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. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	19,845	19,847	19,867
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	252,303,668.00	254,831,562.00	260,862,500.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	252,303,668.00	254,831,562.00	260,862,500.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,569,110.04	7,644,946.86	7,825,875.00
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,569,110.04	7,644,946.86	7,825,875.00

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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)	12,625,000.00	12,745,000.00	13,050,000.00
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)	12,625,000.00	12,745,000.00	13,050,000.00
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):	7,569,110.04	7,644,946.86	7,825,875.00
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 (2015-16)	(27,142,761.00)			
Budget Year (2016-17)	(27,468,997.00)	326,236.00	1.2%	Met
1st Subsequent Year (2017-18)	(27,700,000.00)	231,003.00	0.8%	Met
2nd Subsequent Year (2018-19)	(28,450,000.00)	750,000.00	2.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2015-16)	1,283,437.00			
Budget Year (2016-17)	2,041,023.00	757,586.00	59.0%	Not Met
1st Subsequent Year (2017-18)	2,550,000.00	508,977.00	24.9%	Not Met
2nd Subsequent Year (2018-19)	1,625,000.00	(925,000.00)	-36.3%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2015-16)	2,549,575.00			
Budget Year (2016-17)	643,747.00	(1,905,828.00)	-74.8%	Not Met
1st Subsequent Year (2017-18)	495,600.00	(148,147.00)	-23.0%	Not Met
2nd Subsequent Year (2018-19)	495,600.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met) Transfers in show an increase in the budget and 1st subsequent year for additional transfers in from F40 for new school start up costs and for growth in transfers from Fund 63 - Enterprise fund to cover administrative related costs paid from the general fund related to enterprise activity operations.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out show a decline in the budget year to account for the fall off of a one-time contribution to Fund 20 for future OPEB costs. Transfers out show a continued reduction in 2017-18 for a fall off contributions needed to support a district-sponsored charter school that is planned to close at the end of the 2017-18 year.

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, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	6	F01 - 8011-8699	7438/7439	887,154
Certificates of Participation	21	F01 -8265	7438/7439	48,828,325
General Obligation Bonds	25	F51- 861x, 8660, 8571	51- 7433/7434	174,670,000
Supp Early Retirement Program	2	F03 - 8xxx	F03 -39xx	649,692
State School Building Loans				
Compensated Absences				1,020,000

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases - Enterprise Fund	9	63 - 8689	63 -9667	4,066,405
Lease Revenue Bonds	0			
TOTAL:				230,121,576

Type of Commitment (continued)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	616,502	358,737	228,442	172,980
Certificates of Participation	3,692,419	3,761,775	3,865,875	3,868,441
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Leases - Enterprise Fund	1,028,626	1,556,657	1,414,555	992,150
Lease Revenue Bonds	370,373			
Total Annual Payments:	5,707,920	5,677,169	5,508,872	5,033,571
Has total annual payment increased over prior year (2015-16)?		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 annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

--

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	609,600	3,500,000

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

13,325,446.00

b. OPEB unfunded actuarial accrued liability (UAAL)

13,325,446.00

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

Actuarial

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

Mar 01, 2015

5. OPEB Contributions

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	1,396,104.00	1,396,104.00	1,396,104.00

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

	476,600.00	480,000.00	480,000.00
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c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

	490,000.00	504,000.00	521,500.00
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d. Number of retirees receiving OPEB benefits

	116	120	125
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S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

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

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

Yes

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

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

3. Self-Insurance Liabilities

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

7,747,000.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs	1,884,522.00	1,885,000.00	1,885,000.00
b. Amount contributed (funded) for self-insurance programs	1,884,522.00	1,885,000.00	1,885,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,075.0	1,111.0	1,120.0	1,127.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Salary and benefits, contract language
--

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
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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	1,300,000		
	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	11,554,585	12,500,000	12,574,200
3. Percent of H&W cost paid by employer	68.0%	68.0%	68.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
--	----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,131,500	1,145,000	1,155,000
3. Percent change in step & column over prior year			

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	790.0	858.0	862.0	865.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Salary and benefits, contract language
--

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
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

420,500

Budget Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

7. Amount included for any tentative salary schedule increases

--	--	--

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,497,700	4,500,000	4,600,000
3. Percent of H&W cost paid by employer	56.0%	56.0%	56.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	584,500	587,000	590,000
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	132.0	133.8	135.0	135.0

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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 21, 2016

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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July 1 Budget
2015-16 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. PASSED

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

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334. 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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), 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
2016-17 Budget
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

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

9795) account code combinations should be valid. PASSED

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

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

must net to zero by fund.

PASSED

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

PASSED

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

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), 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.