



Alvord Unified School District Adopted Budget 2017-18



September 7, 2017

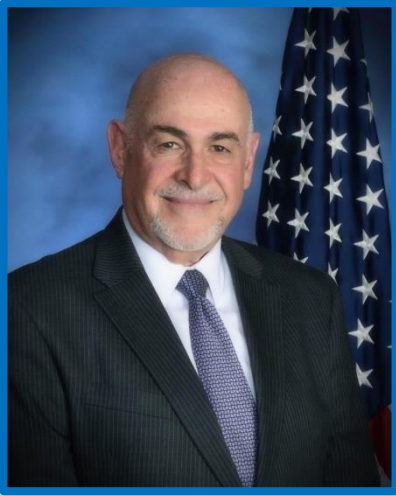
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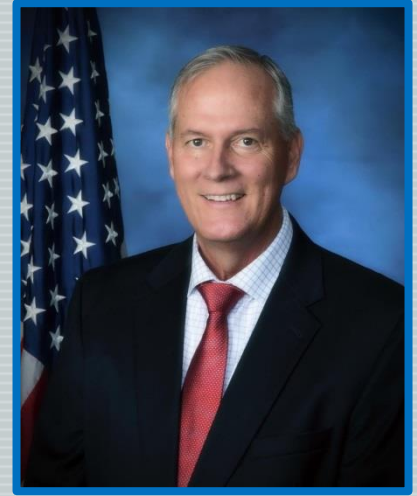
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Acknowledgements

With the implementation of the Local Control Funding Formula (LCFF) and the accompanying Local Control Accountability Plan (LCAP), education funding continues to transition. It is no easy task to translate the complicated world of education finance into a document that is comprehensive and understandable. With this in mind, it is important that staff and organizations that provided technical expertise, information and support are acknowledged for their efforts in creating this 2017-18 budget document.

- Jeff Hinshaw, Director of Fiscal Services
 - Kevin Emenaker, Executive Director, Administrative Services
 - Efrain Rubio, Director, Maintenance & Operations
 - Bob Turner, Director, Risk Management,
 - Eric Holliday, Director, Child Nutrition Services
 - Michael Willingham, Director, Information Technology
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 - Anabel Nuñez, Administrative Assistant, Business Services
 - Cynthia Muñoz, Assistant to the Director, Maintenance & Operations
-
- Fiscal Crisis Management Assistance Team (FCMAT)
 - Legislative Analyst Office (LAO)
 - California Association of School Business Officials (CASBO)
 - School Services of California (SSC)
 - Riverside County Office of Education (RCOE)
 - California Department of Education (CDE)
 - California Department of Finance (DOF)

Letter from Dr. Sid Salazar



2017-18 School Year

Dear Alvord Community,

Whether students yearn to be artists or astronauts, engineers or entrepreneurs, Alvord Unified School District remains focused on preparing every student for lifelong success. As a result, our budget centers on supporting student achievement – and ensuring that all students can realize their unlimited potential.

This booklet offers an overview of our 2017-18 financial plan and underlines Alvord’s commitment to financial transparency. It provides information not only on district revenue and expenditures, but also on progress we’ve made to better serve our diverse group of K-12 students. The blueprint takes care to balance investment in students with fiscal responsibility, stretching every dollar to maximize learning.

Indeed, nimble deployment of resources has kept Alvord strong despite fluctuations in state funding to California schools. Credit for this success is due the Board of Education, administrative leaders, teachers and staff, our community partners, and Alvord’s families and students themselves. All have worked hard, surmounted obstacles, and helped advance the district’s foremost goal: student success.

Community input is especially vital to our budgeting. To ensure that annual spending remains aligned with public needs, we incorporate public feedback via the Local Control and Accountability Plan (LCAP). Through the LCAP, Alvord sets yearly goals, acts on those benchmarks, and tracks progress on academic growth, school environment and parent engagement. This perspective helps Alvord with preparing our students for college and careers.

Alvord will continue to practice collaborative, responsible, student-centered budgeting, taking great care with the public’s investment in our students and the employees who serve them. We remain devoted to the district values of courage, inclusiveness, innovation and integrity, and to the long-term success of our 20,000 students, whether they strive to be actuaries or zoologists – or anything in between.

Sincerely,

Dr. Sid Salazar

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I. STRATEGIC INITIATIVES



Alvord Unified School District

Our Promise: All students will realize their unlimited potential

Strategic Initiatives
2012-17

About Alvord

Transforming the Educational Landscape

By: Dr. Sid Salazar

In Alvord Unified School District, we believe that everyone has the right to a world-class education. We are honored to serve a community enriched by its diversity, encompassing the western portion of the City of Riverside, the eastern portion of the City of Corona, and segments of incorporated parts of Riverside County. Daily, each of our 23 schools provides our nearly 20,000 students with the relevant, engaging, and innovative learning experiences necessary to inspire them to fulfill their own unlimited potential.

Using an asset-based approach and building on the belief that excellence is within everyone, we seek student voice and empower teachers to lead as we support a collective focus on Literacy and Equity. Literacy is a vital component of college and career readiness, and our district-wide plan outlines the steps necessary to ensure that students gain the ability to read, write, and communicate with competence and confidence in the 21st century.

As a learning organization committed to addressing the unique needs of each student, Alvord is proud to offer and grow a number of programs such as Dual Language Immersion (DLI), International Baccalaureate (IB), Project Lead The Way (PLTW), Advancement Via Individual Determination (AVID), Science, Technology, Engineering and Math (STEM), Alliance for a Healthier Generation, and a music program beginning with instrumental music in the elementary grades, each taught by dedicated, highly qualified teachers.

Capitalizing on the belief that success is our shared responsibility, we empower every individual to collectively transform the educational landscape.

Alvord Unified School District

STRATEGIC PLAN

Our priorities are: students, teachers and instructional content.

Values

- Courage
- Inclusiveness
- Innovation
- Integrity

Vision

The Alvord Unified School District Promise:
All students will realize their unlimited potential.

Mission Statement

Alvord Unified School District, a dynamic learning community that embraces innovation, exists to ensure all students attain lifelong success through a system distinguished by:

- Active and inclusive partnerships
- Relationships that foster a culture of trust and integrity
- High expectations and equitable learning opportunities for all
- A mindset that promotes continuous improvement
- Multiple opportunities for exploration and creativity
- Professional development that promotes quality teaching and learning
- Access to learning experiences that promote a high quality of life

Parameters

- We will collaboratively develop policies that support equitable learning opportunities for all.
- We will hold everyone to a high level of accountability.
- We will not allow economic, social and academic barriers to impede the safety and education of our students.
- We will respect and value the diverse roles of all individuals and their contributions.
- We will only tolerate beliefs, decisions and actions that inspire students to succeed.

Beliefs

- We believe:
- In individual empowerment
- Everyone has the right to a world-class education
- Success is our shared responsibility
- Engaged learning strengthens our organization
- Our community is enriched by its diversity
- Innovation with inspiration transforms lives
- Excellence is within everyone

Objectives

- All students will graduate from high school, ready for college and career.
- All students will contribute to a high quality of life in our community.
- All students will be inspired to fulfill their own unlimited potential.

Strategies

- We will redefine and establish programs for students who pursue an alternative educational pathway.
- We will collaborate with all partners and each other for the benefit of our students and the future of our community.
- We will develop a comprehensive PreK-12 program that ensures quality and engaging instruction.
- We will communicate effectively with all stakeholders in a clear and timely manner.
- We will develop the character of each student to build a better and more unified community.
- We will ensure, develop and support exemplary staff at all levels of the organization.
- We will develop a system for meaningful family engagement.
- We will develop a learning environment that challenges all students to achieve excellence.
- We will develop a learning organization to address the unique situation of each student.

II. CALIFORNIA STATE BUDGET

California State Budget

GOVERNOR'S JANUARY 2017-18 STATE BUDGET PROPOSAL:

Uncertainty and risk were major factors in the Governor's rationale for the 2017-18 State Budget. The State plans to meet the minimum Proposition 98 guarantee and nothing more. For the first time since 2012-13, new revenues will not cover new costs for most school districts.

The ongoing operational costs caused by natural inflation and dramatic increases to employer contributions in both pension systems, California State Teachers' Retirement (CalSTRS) and California Public Employees' Retirement System (CalPERS), coupled with normal step and column and health and welfare increases, will not be covered by new revenues.

Local Control Funding Formula (LCFF):

The LCFF, implemented in 2013-14 signified a fundamental and systemic change to how K-12 school districts were funded. Full implementation and funding of the LCFF is projected in 2020-21. LCFF funding is critical as it represents the single largest funding component of unrestricted revenue for the majority of school districts throughout the State. LCFF funding accounts for approximately 96% of total annual unrestricted resources available for the Alvord Unified School District.

- The Governor's January 2017-18 State Budget Proposal included approximately \$744 million for continued implementation of the LCFF.
- The new funding estimated to close the gap between 2016-17 funding levels and LCFF full implementation target by 23.67%.
- The amount of funding districts receive per Average Daily Attendance (ADA) varies significantly based on factors such as their unduplicated disadvantaged population and decline/growth.

Discretionary Block Grant:

The Governor's January 2017-18 State Budget Proposal allocated approximately \$287 million for discretionary one-time uses. This equates to approximately \$48 per Average Daily Attendance (ADA) to reimburse districts for unpaid prior year's mandates. These one-time unrestricted funds are available for any District purpose.

California State Budget

2017-18 MAY REVISE:

As the Governor modifies his budget proposal throughout the year, Districts continue to update their respective financial projections for the upcoming budget year.

On May 12, 2017, the Governor presented the May Revision to the January 2017-18 State Budget Proposal. A significant portion of the new revenue in the May Revision was dedicated to one-time funding. The one-time funding, though scored against the 2017-18 Prop 98 guarantee, was proposed to be paid in May 2019, and only if the final 2017-18 Prop 98 minimum guarantee is determined by the Department of Finance (DOF) to be greater than or equal to the 2017-18 projection.

Local Control Funding Formula (LCFF):

The May Revise includes a total of approximately \$1.44 billion, an increase from the January State Budget Proposal, for continued implementation of the LCFF.

Discretionary Block Grant:

The \$48 per ADA that was proposed in January has been eliminated. Instead, the May Revision provides a total of more than \$1 billion, \$170 per ADA, of one-time funding to be paid in May 2019 only if 2017-18 revenue projections are met.

FINAL ENACTED 2017-18 STATE BUDGET:

On June 27, 2017, the Governor announced that an agreement had been reached with the Legislature on a Final 2017-18 State Budget. The Final 2017-18 State Budget included very minimal changes to K-12 education from what was proposed at May Revise.

Local Control Funding Formula (LCFF):

The Final Enacted Budget provides for \$1.36 billion of funding for the continued implementation of the LCFF. This is a slightly lower number than what was projected at the May Revise. This new funding is estimated to close the gap between 2016-17 funding levels and LCFF full implementation targets by 43.19%.

Discretionary Block Grant:

School districts will receive \$877 million or \$147 per ADA in one-time funding in 2017-18 instead of May 2019 as was proposed in the May Revise.

Alvord Unified School District Adopted Budget

Alvord Unified School District 2017-18 Budget:

As required by the Local Control Accountability Plan (LCAP), adopted with the implementation of the Local Control Funding Formula (LCFF), the District conducted extensive outreach and gathered information from key stakeholders to develop the 2017-18 Budget, allocating resources in a manner targeted to support pupil outcomes and overall performance in line with statewide goals.

The Alvord Unified School District developed the Final 2017-18 Budget based on the Governor's 2017-18 May Revise. Additionally, utilized guidance provided by the Riverside County Office of Education (RCOE), School Services of California (SSC), the California Association of School Business Officials (CASBO) and a variety of other sources during the budget development process.

The Adopted Budget Reflects:

Revenue

- Enrollment of 19,093
- Funded ADA of 18,475
- LCFF Funding Gap of 43.19%
- Cost of Living Adjustment (COLA) Increase of 1.56%

Expenses

- Compensation increases associated with step/column movements
- Increased PERS & STRS contributions
- Utility Increase of 2%

III. ALVORD USD GENERAL FUND BUDGET

General Fund Unrestricted Revenues 2017-18

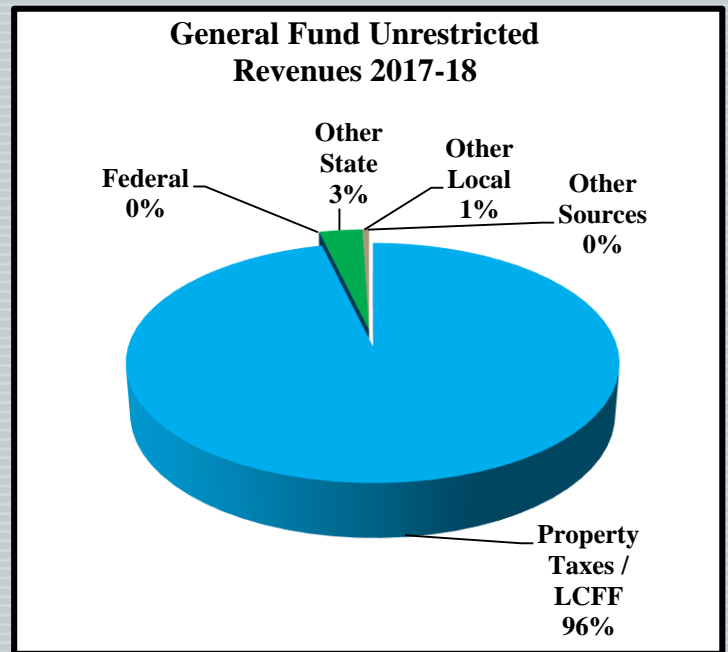
96% of the district's unrestricted revenues are generated from LCFF Sources which include local property taxes

The 2013-14 State Budget established the Local Control Funding Formula (LCFF). The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing individual districts maximum flexibility in allocating resources to meet local needs.

The 2013-14 State Budget eliminated most state categorical program funding, except for a few programs funded outside the LCFF such as the State Lottery, State Special Education Funding, and Federal Every Student Succeeds Act (ESSA) programs. Many of the other state categorical programs such as Economic Impact Aid were eliminated, the funding for these programs was included as part of the LCFF.

Unrestricted revenues make up 83% of total General Fund revenues. These revenues pay for all non-categorical programs such as classroom instruction, school administration, and maintenance and operations.

The District's total resources include a "beginning balance," which reflects a carryover balance from the prior year. It is important to understand that this prior year balance is made up of one-time savings that should not be included as sources of revenue to fund on-going expenditures.



General Fund Unrestricted Sources (In Millions)	
Property Taxes / Local Control Funding Formula	\$ 185.9
Federal	\$ 0.1
Other State	\$ 6.2
Other Local	\$ 1.0
Other Sources	\$ 0.0
Total Revenues	\$ 193.2
Beginning Balance	\$ 13.8
Total Unrestricted General Fund	\$ 207.0

Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.

General Fund Unrestricted Expenditures 2017-18

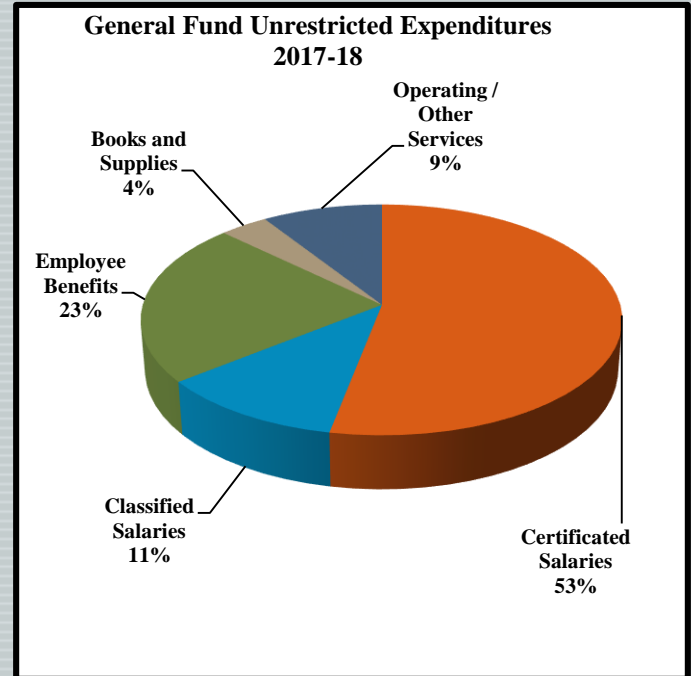
It takes people to teach students and 87% of the district's unrestricted expenditures are committed to the employees of the district

Employee salaries and benefits comprise the majority of District expenditures. It takes people to teach students, and in Alvord Unified School District, 87% of the District's budgeted unrestricted expenditures are for the services of district employees.

Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

Classified employee salaries include support personnel in the district including salaries for positions such as secretaries, accountants, bus drivers, food service personnel, painters, custodians, and classified management.

Employee benefits comprise approximately 23% of unrestricted expenditures and include retirement benefits, Medicare, health benefits, unemployment insurance, and workers compensation.



General Fund Unrestricted Expenditures (In Millions)	
Certificated Salaries	\$ 89.4
Classified Salaries	\$ 18.9
Employee Benefits	\$ 38.6
Books and Supplies	\$ 6.2
Operating/Other Services	\$ 15.4
Total Expenditures	\$168.5
Other Uses/Contributions	\$ 26.6
Ending Balance	\$ 11.9
Total Unrestricted General Fund	\$207.0

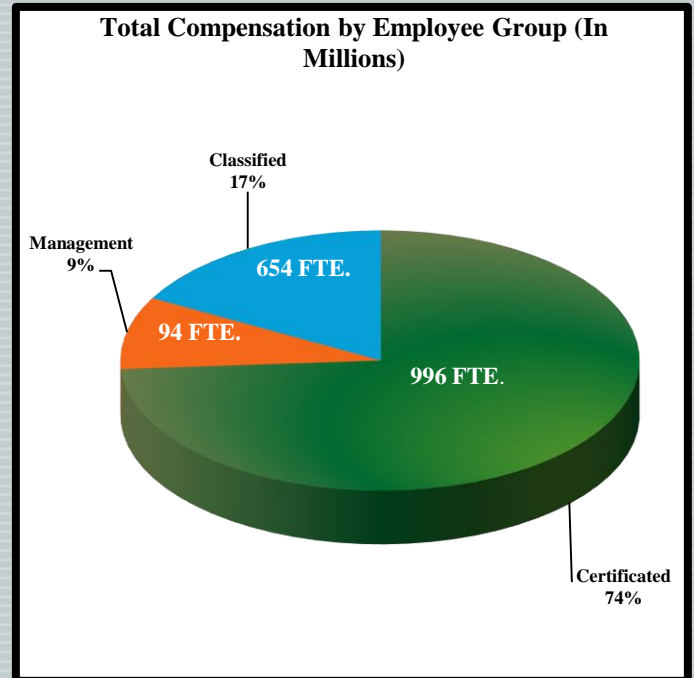
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General Fund Unrestricted Payroll Expenditures 2017-18

Payroll is the single largest operating cost of a school district. At Alvord, this cost comprises 87% of all unrestricted general fund dollars expended, which is consistent with most California school districts where payroll costs tend to range from 85% to 95% of the unrestricted general fund budget. The cost of providing instructors, counselors, and other certificated support for our students remains the single largest payroll cost, demonstrating the district's commitment to providing quality instruction.

This is followed by costs associated with the Classified support staff such as instructional aides, clerical staff, technical staff and campus supervisors. Management comprises 9% of all payroll costs, consistent with most California school districts. In fact, Alvord's current staffing level of 66 Certificated Administrators is under the statewide allowable rate of 8% management to certificated staff. Districts see annual increases to Payroll costs as a result of step and column movement along our pay schedules.

On average our certificated staff and management costs increase at an approximate rate of 1.56% per year, while our classified staff and management costs increase at nearly 4.36% per year. These cost increases are a result of movement along the salary schedule. In addition to these annual increases, districts are facing the impact of higher costs associated with rising employer rates for our two retirement systems.



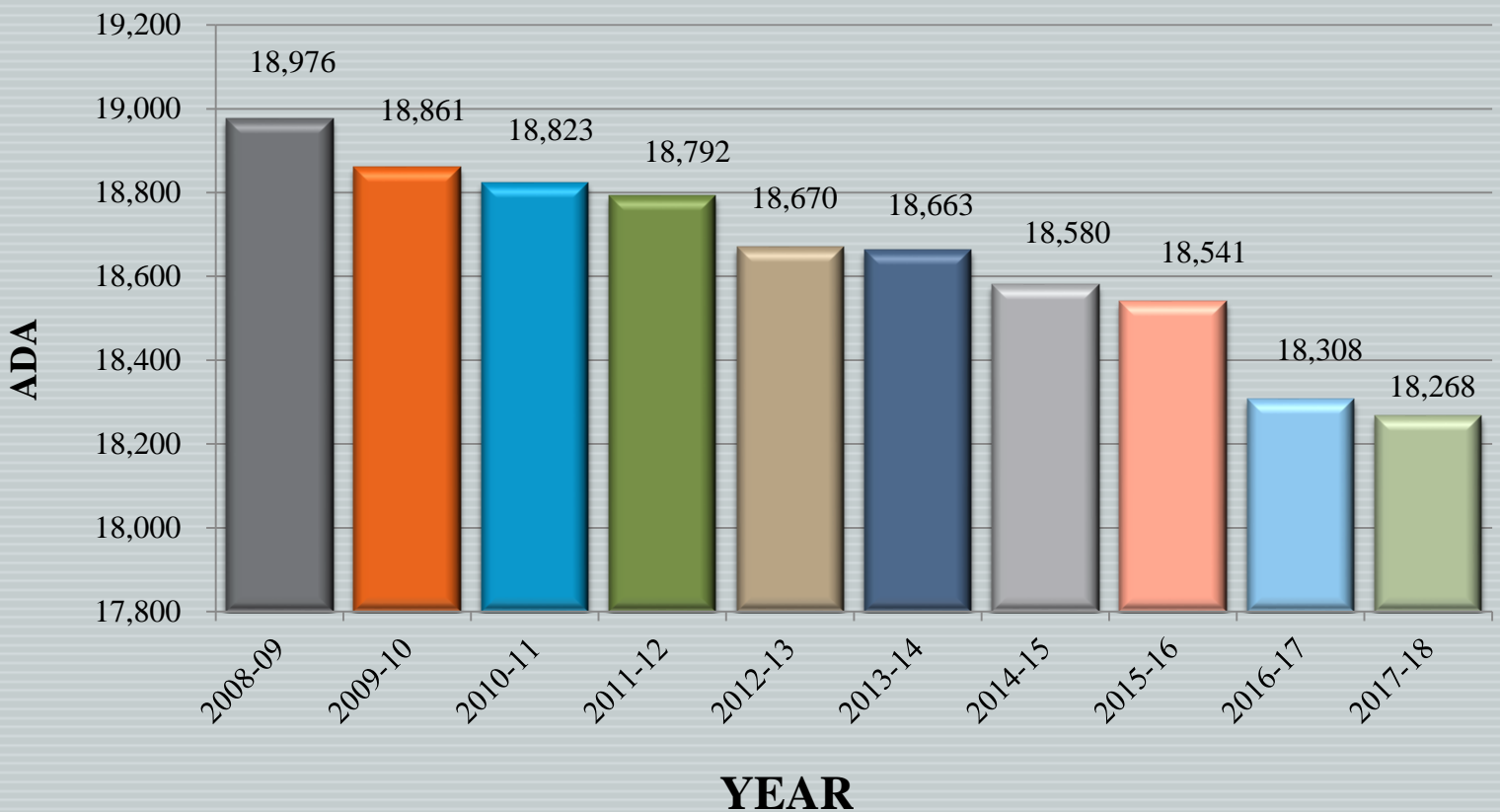
The State Teachers Retirement System (CalSTRS) and the Public Employee Retirement System (CalPERS) which cover our certificated and classified staff respectively are addressing their unfunded liabilities by passing these costs onto employers as well as reducing retiree benefits for new hires.

Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.

Attendance History & Projections 2017-18

At the time of budget adoption for 2017-18, the Alvord Unified School District projects a decline of approximately 40 students from prior year (2016-17) P-2 Average Daily Attendance (ADA). The District is funded based on the higher of projected current year or prior year P-2 ADA per Ed Code 42238.05. This affords the district an opportunity for a “soft landing”, by delaying the impact of a decline in Attendance or enrollment for one year. Alvord has taken advantage of this option as the district has experienced declining enrollment over the past ten years as demonstrated below.

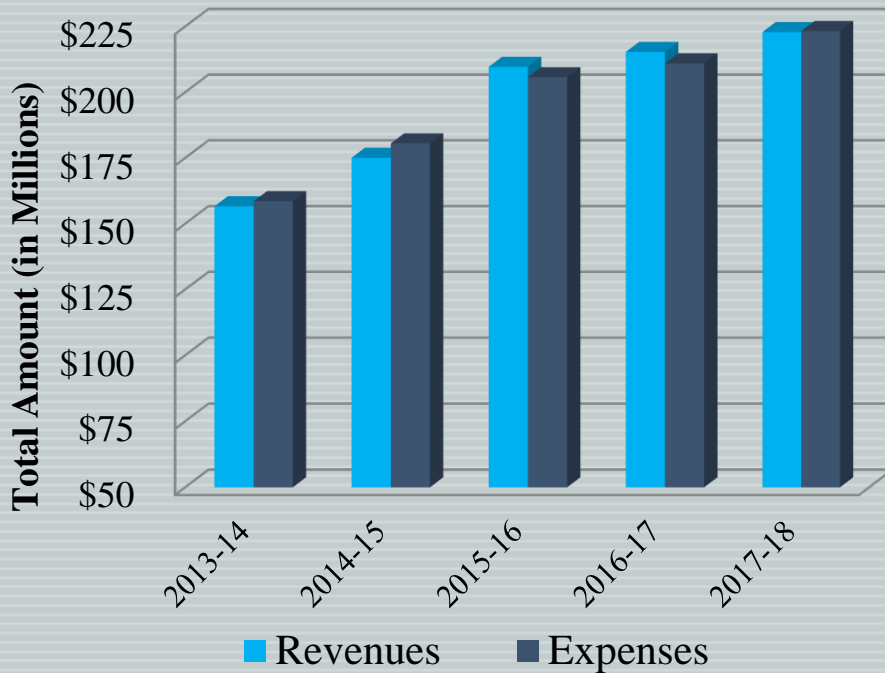
In particular Alvord saw a decline of 233 ADA from 2015-16 to 2016-17, but the impact on funding did not affect last year as the ADA for 2016-17 is used to calculate the revenue for 2017-18. For 2017-18, the Alvord Unified School District has a projected ADA of 18,268. The graph below illustrates the decrease in the number of Alvord students each year. Student decline presents a number of issues for every district including reduced funding and staffing challenges.



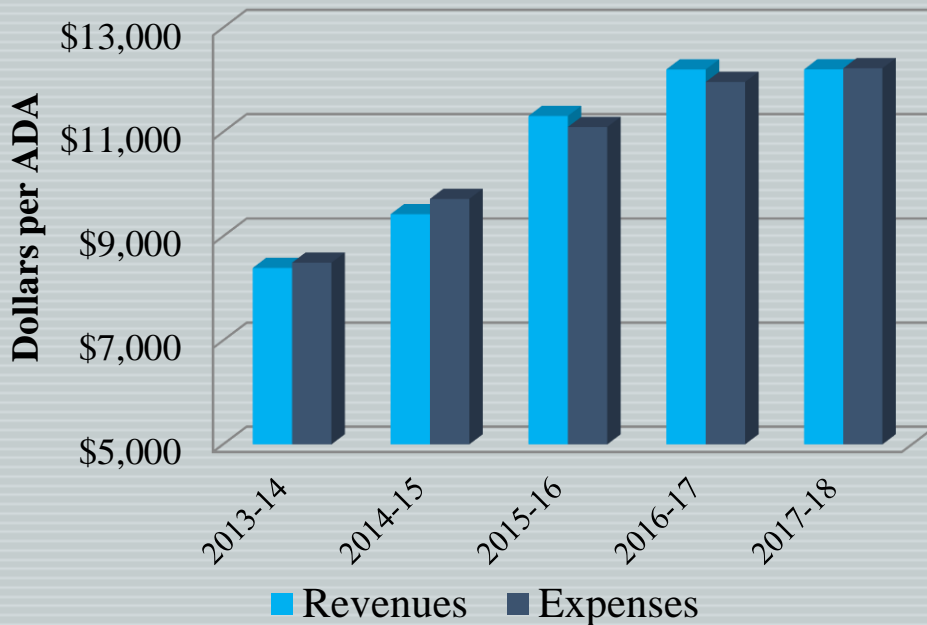
Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.

Combined General Fund Revenues and Expenses 2013-14 to 2017-18

Revenues & Expenses, 2013-14 to 2017-18



Revenue & Expenses per ADA, 2013-14 to 2017-18



Alvord became a LCFF funded district in 2013-14 and continues to be a LCFF funded district in 2017-18

The 2017-18 budget includes revenues based on the Local Control Funding Formula (LCFF). For 2016-17, this amount equaled \$159.2 million in revenues excluding local property tax revenues.

In addition, projections show that Alvord Unified School District will continue to be a LCFF funded district given the proportion of property tax revenues vs. state aid sources.

Although the District was able to add \$3 million dollars in reserves in the 2016-17 fiscal year the District anticipates \$1.9 million out of these reserves in order to balance the 2017-18 budget.

Expenditure growth occurs each year due to cost increases resulting from step and column movement as well as movement on the salary schedule and the corresponding benefit costs associated with these.

Additionally, state-mandated cost increases to the district for public employee retirement contributions has had a significant impact on the district's multi-year financials. Consumables, contracts, and utilities comprise other costs increases, etc.

Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.

District Revenues & Net Ending Balance 2008-09 to 2017-18

A school district's net ending balance is its savings account to fund unforeseen events or pay for multi-year needs

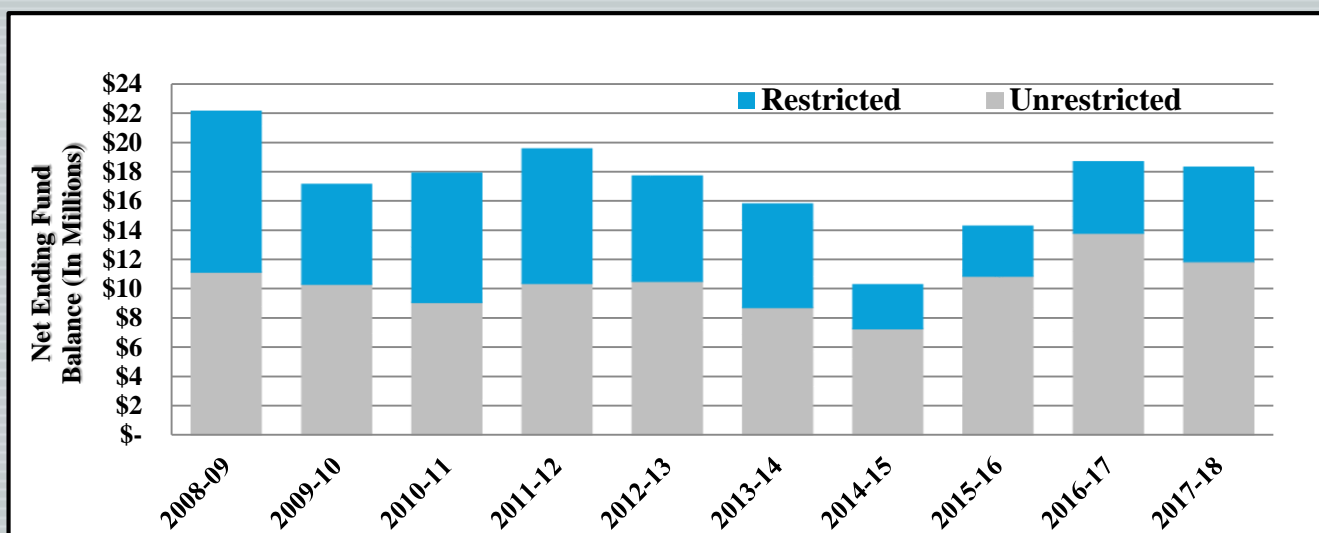
Revenues that have not been expended during a budget year are carried over for expenditure in the subsequent year and are identified as the District's "Net Ending Fund Balance." In most cases, this is the only savings account that a school district has for general operational purposes. The "Net Ending Fund Balance" of one year becomes the "Net Beginning Balance" of the subsequent year.

Included within the projected "Net Ending Fund Balance" is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted.

The State's minimum "Reserve for Economic Uncertainties" for Alvord Unified School District is 3% of the total expenditures for 2016-17. Many districts have reserves that are higher than the minimum state balances due to the significant fluctuations in public education revenues.

Also included in the "Net Ending Fund Balance" are carryover balances that originated from sources that can only be used for specific purposes. These revenues are called "restricted" and can only be expended for the purposes determined by the grantor. The balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Fund Balance is reflected with two types of accounts--those that are "restricted" and can be used for selected purposes only, and those that are "unrestricted" and can be expended by decisions of the local agency.

Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.



Alvord Unified School District
Multi-year Projection
General Fund Assumptions
2017-18 Budget

Description		2015-16 Actuals	2016-17 Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected
Revenues:						
ADA Growth/(Decline)		(32.26)	(228.26)	(36.90)	(50.28)	(48.40)
COLA		1.02%	0.00%	1.56%	2.15%	2.35%
GAP Funding Rate		52.56%	55.03%	43.19%	71.53%	73.51%
Lottery - unrestricted (per ADA)		\$140	\$144	\$146	\$146	\$146
Lottery - restricted (per ADA)		\$41	\$45	\$48	\$48	\$48
Expenditures:						
Certificated Step and Column		1.56%	1.56%	1.56%	1.56%	1.56%
Classified Step and Column		4.36%	4.36%	4.36%	4.36%	4.36%
Salary Increases (On-going)		6.00%	0.00%	0.00%	0.00%	0.00%
Certificated Health Ins. Contribution		\$13,195,517	\$13,270,544	\$13,067,427	\$13,114,432	\$13,114,432
Classified Health Ins. Contribution		\$5,308,468	\$5,587,505	\$5,587,505	\$5,587,505	\$5,587,505
Average New Teacher Salary/Benefit		\$75,760	\$80,596	\$80,596	\$80,596	\$80,596
PERS Rate		11.85%	13.89%	15.53%	18.10%	20.80%
STRS Rate		10.73%	12.58%	14.43%	16.28%	18.13%
Utility Increases		2.00%	2.00%	2.00%	2.00%	2.00%
Deferred Maintenance Match		\$1,271,234	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Special Ed Underfunding (excludes transportation)		\$20,288,012	\$22,703,865	\$23,380,865	\$24,057,865	\$24,734,865
District Retiree Health Contribution		\$835,000	\$939,000	\$939,000	\$939,000	\$939,000
District 3% Reserve		\$6,171,327	\$6,569,330	\$6,698,030	\$6,928,637	\$7,041,228

Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.

**Alvord Unified School District
General Fund
Unrestricted and Restricted**

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$182,230,158	\$0	\$182,230,158	\$185,915,012	\$0	\$185,915,012
Federal Revenues	\$76,962	\$10,663,367	\$10,740,329	\$77,750	\$10,482,566	\$10,560,316
Other State Revenues	\$7,553,161	\$8,412,174	\$15,965,335	\$6,243,427	\$16,067,560	\$22,310,987
Other Local Revenue	\$1,382,349	\$5,028,714	\$6,411,063	\$969,754	\$3,129,940	\$4,099,694
TOTAL REVENUES	\$191,242,631	\$24,104,254	\$215,346,885	\$193,205,943	\$29,680,066	\$222,886,009
B. EXPENDITURES						
Certificated Salaries	\$88,771,277	\$17,482,013	\$106,253,290	\$89,443,684	\$17,065,438	\$106,509,122
Classified Salaries	\$17,940,114	\$8,926,430	\$26,866,544	\$18,880,186	\$9,420,267	\$28,300,453
Employee Benefits	\$37,698,507	\$9,210,037	\$46,908,545	\$38,573,180	\$19,215,665	\$57,788,845
Books and Supplies	\$3,421,969	\$2,777,955	\$6,199,924	\$6,227,612	\$2,881,844	\$9,109,456
Services, Other Oper. Exps	\$15,010,763	\$6,624,025	\$21,634,788	\$14,726,190	\$5,421,906	\$20,148,096
Capital Outlay	\$56,953	\$55,976	\$112,929	\$0	\$0	\$0
Other Outgo	\$633,793	\$1,178,273	\$1,812,065	\$700,000	\$0	\$700,000
Direct Support/Indirect Costs	(\$2,563,739)	\$2,056,560	(\$507,179)	(\$3,019,750)	\$2,531,426	(\$488,324)
TOTAL EXPENDITURES	\$160,969,637	\$48,311,269	\$209,280,906	\$165,531,102	\$56,536,546	\$222,067,648
C. EXCESS (DEFICIENCY)	\$30,272,994	(\$24,207,015)	\$6,065,979	\$27,674,841	(\$26,856,480)	\$818,361

Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.

Alvord Unified School District
General Fund Summary
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	\$10,872,074	\$3,473,349	\$14,345,423	\$13,771,938	\$4,950,216	\$18,722,154
<u>REVENUES</u>	\$191,242,631	\$32,111,753	\$223,354,384	\$193,205,943	\$29,680,066	\$222,886,009
<u>EXPENDITURES</u>	\$160,969,637	\$56,318,768	\$217,288,405	\$165,531,102	\$56,536,546	\$222,067,648
EXCESS (DEFICIENCY)	\$41,145,068	(\$20,733,666)	\$20,411,402	\$41,446,779	(\$21,906,264)	\$19,540,515
<u>OTHER SOURCES/USES</u>	(\$27,373,130)	\$25,683,882	(\$1,689,248)	(\$29,598,445)	\$28,398,445	(\$1,200,000)
<u>ENDING FUND BALANCE</u>	\$13,771,938	\$4,950,216	\$18,722,154	\$11,848,334	\$6,492,181	\$18,340,515

Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.

Lottery Income and History

Lottery income is important, but it is less than 2% of the district's total income

California School districts first received proceeds from the State Lottery in 1985-86. School districts are required to use these funds "exclusively for the education of pupils and students". Funds may not be spent on any non-instructional purposes.

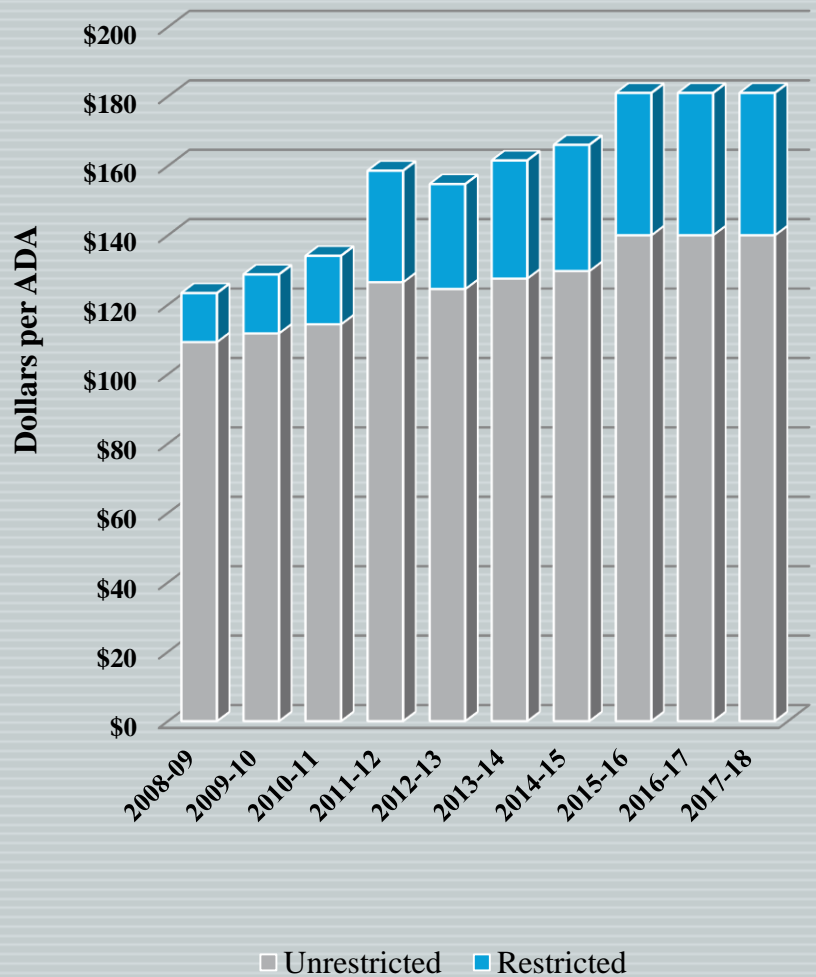
Since the passage of Proposition 20 in March, 2000, a portion of Lottery funding has been designated as restricted to be used for the purchase of instructional materials only.

Lottery revenue has not been a historically stable source of income for the District, ranging from a low of \$77 per ADA in 1991-92 to a high of \$194 per ADA in 2017-18. Given the inconsistency of this funding, the expenditures have varied widely as well.

In 2017-18, it is projected that California school districts will receive \$146 per ADA unrestricted and \$48 per ADA restricted for instructional material purchases.

In total, the California State Lottery is projected to yield \$3,645,621 or less than 2% of the District's income in 2017-18. While the income is welcome, this is only a small portion of the total income needed to support the District's educational program.

Lottery Income History 2008-09 to 2017-18



Mandated Costs

In accordance with the provisions of the Government Code, Section 17561, school districts are authorized to file claims with the State of California for costs incurred as the result of a mandate.

Beginning in 2012-13, Alvord Unified School District opted to accept the Mandated Block Grant (MBG) funding in lieu of filing for the following mandates:

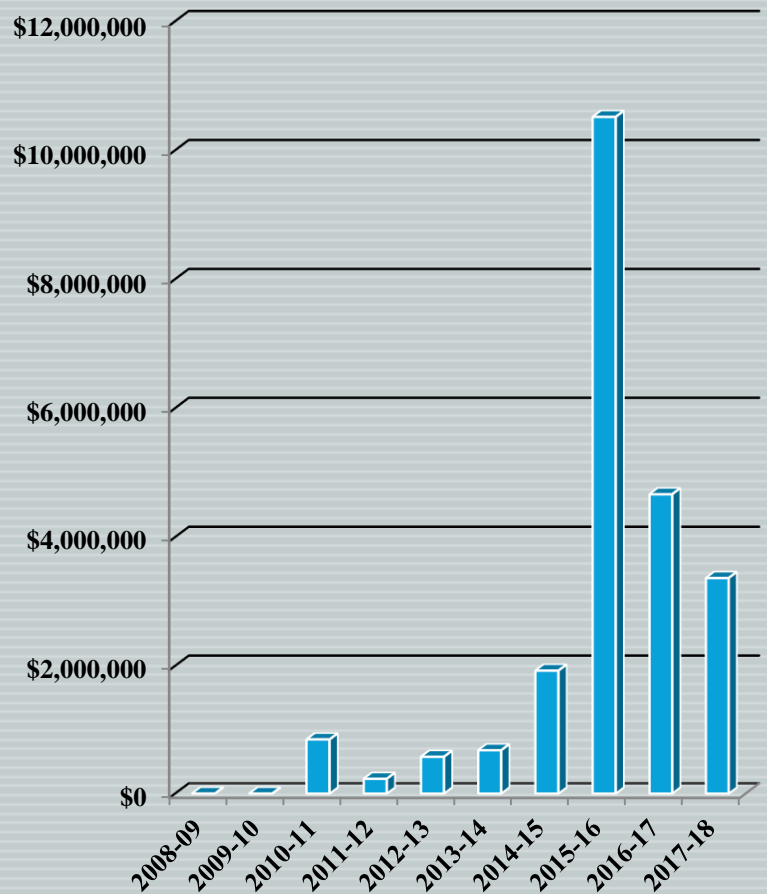
- AIDS Prevention
- Caregiver Affidavits
- Collective Bargaining
- Comprehensive School Safety Plans
- Criminal Background Checks
- Graduation Requirements
- Habitual Truant
- High School Exit Exam
- Immunization Records
- Intradistrict Attendance
- Notification of Truancy
- Open Meeting Act – Browns Act Reform
- Physical Performance Tests
- Pupil Expulsion/Hearing Costs
- Stull Act

In 2017-18, districts opting to accept the MBG will receive \$30 per ADA for grades K-8, and \$58 per ADA for grades 9-12. The State Budget only includes funding for the MBG and not for the mandated cost claims reimbursement.

In addition, the 2017-18 Adopted State Budget allocated \$877 million to pay down a portion of the debt owed to K-12 for mandated costs. The funds are estimated to be approximately \$147 per ADA.

For Alvord Unified School District the 2017-18 District Budget includes \$687,000 in funding for the Mandated Block Grant and \$2.7 million in one-time funding.

**Mandated Costs Funding History
2008-09 to 2017-18**



Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.

Note: Budgeted year is estimated and projected.

IV. PROGRAM TRENDS

Maintenance & Operations Projects

ALVORD USD SITE	PROJECT STATUS
CARPET PROJECTS	
Arlanza Elementary – Room 3	Complete – Summer 2017
Twinhill Elementary School – Room 4	Complete – Summer 2017
Valley View Elementary School – Room 18	Complete – Summer 2017
Arizona Middle School – Room 9	Complete – Summer 2017
Villegas Middle School – Room 22	Complete – Summer 2017
Wells Middle School – Rooms 13, 31 and 71	Complete – Summer 2017
Norte Vista High School – Rooms 611, 616, 627, 628, 629 and 631	Complete – Summer 2017
MISCELLANOUS PROJECTS	
Norte Vista High School – Pole Vault and Runway	Complete
Alvord High School – Exercise Area	In progress
ROOF PROJECTS	
Arlanza Elementary School	Complete – Summer 2017
Rosemary Kennedy Elementary School	Complete – Spring 2017
Villegas Middle School	Complete – Summer 2017

Revenue Generated by Maintenance & Operations

Cell Towers

The Alvord Unified School District has one cellular tower at Arizona Middle School and the District received \$18,150 in revenue from this cell towers. These revenues get deposited back into the District's General Fund.

Recycling

Alvord has a recycling program where we recycle paper and cardboard through a company called West Valley MRF, as well as, site based recycling drives.

The Recyclables generated over \$2,545 in 2016-17; these funds are dispersed back to General Fund. The unrealized savings is that these recyclables are not going into the trash, and in effect, lower the cost of Alvord's waste hauling program and an added benefit is that the District is teaching the students of Alvord the value of recycling.

Civic Center Act (CCA)

The Civic Center Act (CCA) permits the District to grant use of school buildings and grounds for public use during off school hours. In 2016-17, the Alvord Unified School District generated \$160,080 from CCA uses, in cost recovery.



Maintenance & Operations at Work

Maintenance and Operations mission statement is, "Maintaining Excellence". The departments include:

- Maintenance
- Grounds
- Custodial
- Warehouse
- Safety and Security
- Facilities Use



Alvord has:

- 1,978,848 sq. ft. of building space
- 282,693 sq. ft. per Maintenance Tech
- 21 Grounds men for 23 sites
- 93 Custodians for 23 sites
- 5,700 Work Orders Completed in 2016-17
- 22 Average Work Orders per day

Deferred Maintenance / Fund 14

Under the 2016-17 LCAP, Maintenance & Operations received \$1 million for Deferred Maintenance monies to perform Capital Improvement Projects such as:

- Arlanza ES (CBET Portable) – Roof Replacement
- Rosemary Kennedy (Barrel Roof) - Roof Replacement
- Asphalt Work at 3 locations
- Cameras at 2 locations
- Carpet in various classrooms throughout the District



Risk Management

Workers Compensation Program

The Department consists of a Director, Benefits Technician and a Benefits Clerk. One of many critical programs that the Department oversees is the District's workers' compensation program. Required by California law, the District must maintain a workers' compensation program for injuries and illnesses sustained by employees during the course and scope of their employment.

Alvord is a member of the Riverside Schools Risk Management Authority (RSRMA), a Joint Power Authority (JPA) for school districts, charter schools, community colleges and the Riverside County Office of Education. First joining the RSRMA beginning July 1, 2016, through this JPA Alvord now enjoys the wide variety of services offered which include annual Workers' Compensation Safety Inspections at all school sites and specialized training from forklift operations to office ergonomics.

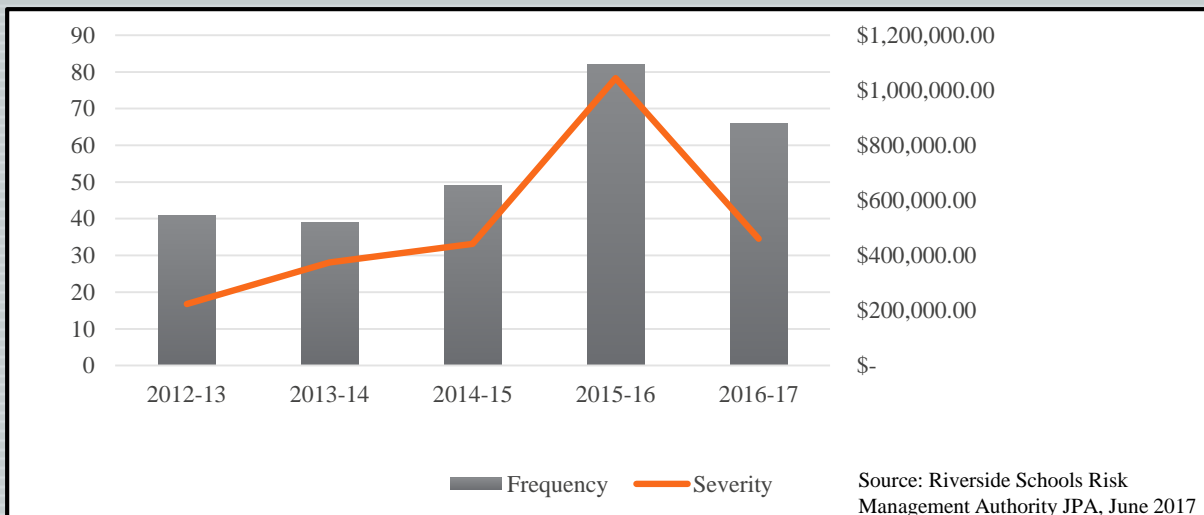
In order to reduce District expenditures, the Department continues to promote a viable return-to-work program keeping injured employees at work on modified/light-duty rather than collecting temporary disability payments. The Department continues to work closely with the District's third party administrator and medical

facilities to ensure injured employees are receiving the best medical care while moving them toward full recovery and back to regular work.

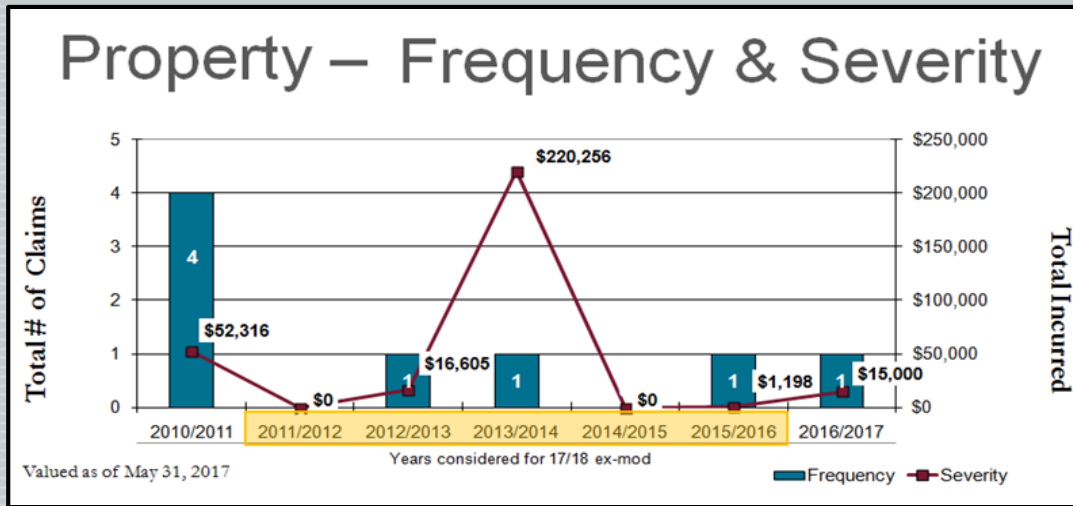
The Risk Management Department utilizes the Company Nurse Program to help mitigate the number of claims and costly expenses associated with workers' compensation. During the 2016-17 school year, through Company nurse 12% of the calls to the triage nurse were given self-care recommendations. This results in a reduction in lost time due to employees leaving the job site and reporting to the industrial clinic, and first aid treatment cost associated with the treatment plan.

The annual cost to the District to administer the workers' compensation program is depicted in the graph below (valued as of April 30, 2017). The reflected cost is the total direct cost the District paid for that particular fiscal year. The cost does not include workers' compensation premiums that paid for excess insurance policies above the District's \$750K self-insured retention.

Workers' Comp Program Costs

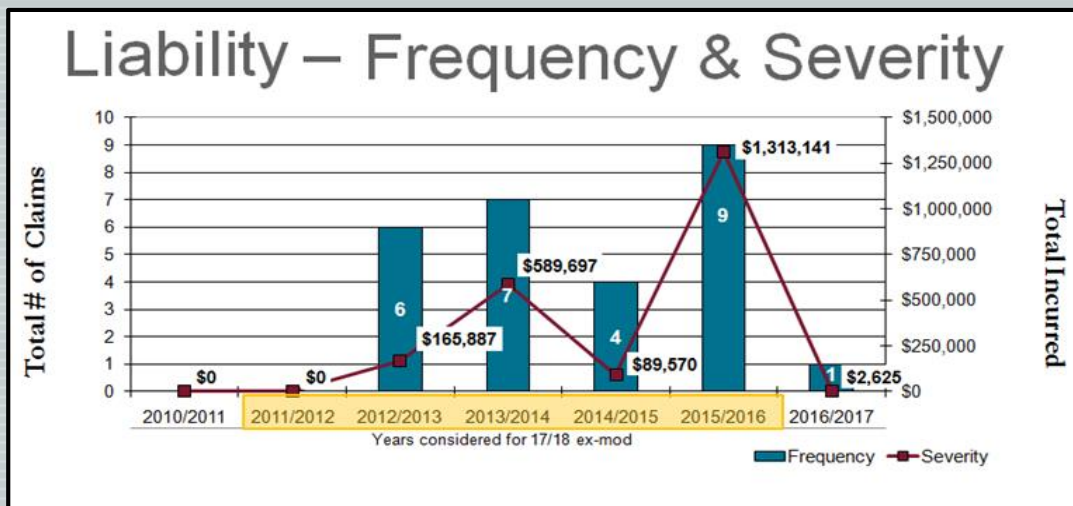


Risk Management Insurance Department



Property claims have remained steadily flat over the last six years. With the exception of a relatively large claim in the 2013-14 year, total incurred cost have remained well under the \$50,000 MRL since the 2011-12 year.

Source: Southern California Relief JPA, July 2017



Unfortunately, liability claims have continued to fluctuate since the 2012-13 year with a peak of nine claims in 2015-16 and a total incurred cost of over \$1M to one claim in 2016-17 with a total incurred of under \$3K.

Source: Southern California Relief JPA, July 2017

Risk Management

Health & Welfare Benefit Expense

The department manages three separate benefit programs for Alvord employees. Management's benefits are made available through the Riverside County Employer/Employee Partnership for Benefits (REEP) Joint Powers Authority (JPA). Certificated benefits are made up of a self-insured PPO plan made available through Anthem Blue Cross, and a fully insured HMO plan made available through Kaiser Permanente. Both Management and Certificated groups benefits utilize the services of Keenan and Associates as the third party administrator. The classified group utilizes the benefits made available through the Self-Insured Schools of California (SISC) JPA. The JPA is administered by the Kern County Superintendent of Schools.

Each employee group enjoys the benefits of Medical, Dental, Vision, and Life. Certificated and Classified have the additional benefit of Disability insurance.

Plan year for Management and Certificated runs from July-June. The plan year for Classified runs from October-September.

The chart below presents the employee groups and the benefits that are available for all groups. Currently all employee groups have a composite rate associated with the medical insurance.

Employee Group	Benefits Available	
Management	Anthem Blue Cross HMO	Delta Dental PPO
	United Healthcare HMO	Medical Eye Services
	Anthem Blue Cross PPO	Vision Services Plan
	United Healthcare HSA	MetLife, Life Insurance
	Kaiser Permanente HMO	
Certificated	Anthem Blue Cross PPO	Delta Dental PPO
	Kaiser Permanente HMO	MetLife, Life Insurance
	Medical Eye Services	The Standard, Disability Ins.
Classified	Blue Shield HMO	Medical Eye Services
	Blue Shield PPO	Mutual of Omaha, Life Insurance
	Kaiser Permanente	Mutual of Omaha Disability
	Delta Dental PPO	

Risk Management Emergency

The purpose of the Alvord Unified School District Emergency Management Operations is to identify and respond to incidents by outlining the responsibilities and duties of Alvord Unified School District and its employees. Developing, maintaining, and exercising the plan empowers employees during an incident to act quickly and knowledgeably. In addition, the written plan educates staff, faculty, students, and other key stakeholders on their roles and responsibilities before, during, and after an incident. The plan provides parents and other members of the community with assurances that Alvord Unified School District has established guidelines and procedures to respond to incidents/hazards in an effective way.

The developed guidelines and procedures for dealing with existing and potential student and school incidents are defined in the plan. The basic plan and the functional and hazard-specific annexes outline an organized, systematic method to mitigate, prevent, prepare for, respond to, and recover from incidents.

Ongoing training of faculty and staff to assess the seriousness of incidents and respond according to these

established procedures and guidelines is of the upmost importance as hazards, vulnerabilities, and resources may change over time. Therefore Alvord Unified School District regularly schedules in-service training for faculty and staff on emergency procedures.

Lastly, developing, maintaining, and exercising increases Alvord Unified School District's legal protection. Schools without established incident management procedures have been found liable for their absence and left without funding from federal agencies. While no set of policies rules out the potential for legal problems or lack of response and recovery funding, establishing procedures and guidelines on the best professional practices provides a margin of protection against these possible occurrences.

Alvord Unified has partnered with the Department of Homeland Security in the "See Something, Say Something" campaign. A School Safety Webpage is made available to the public that incorporates the campaign video.

Included on School Safety webpage are links to:

- Active violence situations
- Communication during an emergency
- The Emergency Operations Plan
- Families' Role in an Emergency

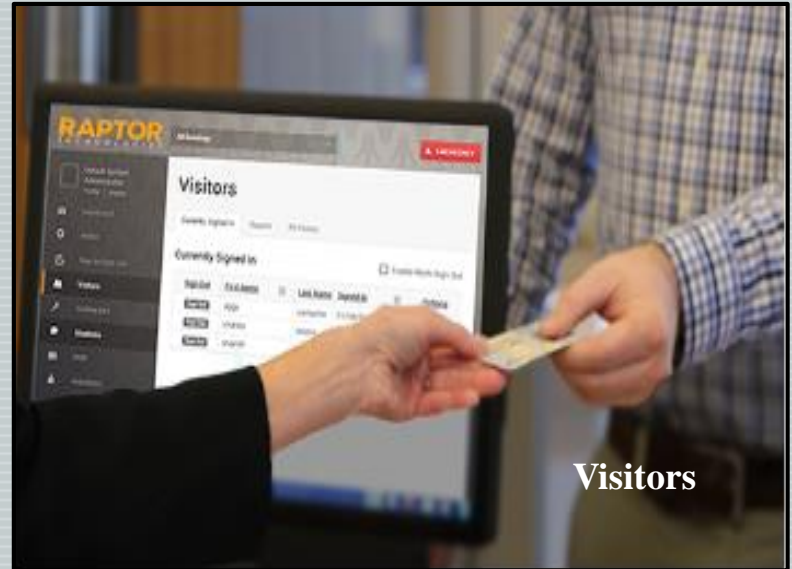


Risk Management School Safety

The Risk and Emergency Management Department is dedicated to the safety of school staff and students. In support of this effort, the department maintains the Alvord Unified School District, School Safety web page. Here community members have access to information on Bullying, Harassment, and Intimidation; Bus Safety; an Anonymous Tip line; and of course the We Tip program.

All schools utilize the Raptor visitor management system to screen visitors. This system performs a Sexual Registration database check from all 50 states. This prevents individuals that have registered as a sexual offender from casually entering our schools.

Further, the Raptor system is capable of accepting Private Alerts. These types of alerts may be entered to flag certain visitors in cases of custody disputes, contentious separations, or other difficult family situations; thus avoiding possible dangerous confrontations in a classroom or other campus location.



Training for staff is an ongoing process. Alvord's staff training takes place in person and online. The online system is provided via the Safe Schools Online Training link on the Risk Management web page. All new employees must complete certain training courses, based upon their position, before the employee begins work.

Other training that is mandated, either by State Education Code or District Policy, may be assigned to employees on a routine basis. However, the training is always available to all employees whenever they desire.

The wide variety of course groups include

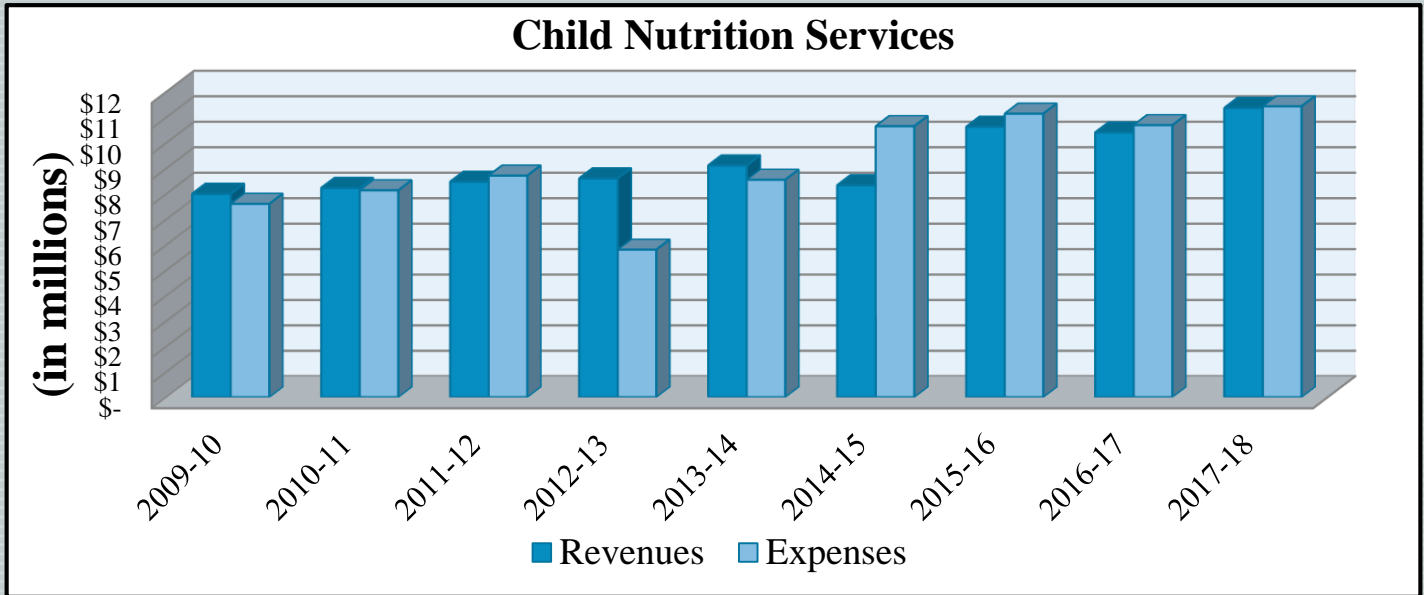
- Emergency Management
- Environmental
- Health
- Human Resources
- Information Technology
- Nutrition
- Security
- Social and Behavioral
- Special Education
- Transportation

Nutrition Services

Nutrition Services revenues are not projected to cover expenditures for 2017-18

The Nutrition Services Fund is projected to maintain a positive fund balance in fiscal year 2017-18. At Alvord Unified School District, the Nutrition Services department has historically maintained a positive fund balance and has not required contributions from the General Fund.

2017-18 Nutrition Services Budget	
Revenues	\$11,370,191
Expenditures	\$11,430,459
Surplus/ (Deficit)	(\$60,268)



The Nutrition Services department is comprised of approximately 170 employees, including a Director, Nutrition Specialist, Operations Supervisor, Accounting Technician, Assistant to Director, Central Kitchen Manager, Bilingual Clerk Typists, Food Service Workers I, II, III, and IV that all work to make sure students are well nourished and ready to reach their unlimited potential. The majority of the Nutrition employees work part-time at the school sites. Lunch is served at all 23 sites, breakfast at 23 sites and snack is served at 16 sites, and supper is served at 19 sites.

Alvord Unified School District participates in the National School Lunch and Breakfast Programs, Summer Feeding Program and Child and Adult Care feeding program (CACFP).

During the 2016-17 school year, approximately 78% of Alvord Unified School District students qualified for free or reduced price meals. 803,924 breakfasts were served along with 2,235,837 million lunches, 245,932 snacks, and 244,667 supper meals. Nutrition Services also served over 100,000 summer meals at different school sites.

Nutrition Services

Alvord Nutrition Services changed its logo during the 2016-17 school year. Information on the change is below.

Design: described as the “minimalist design”, supports a modern, current and sustainable scheme.

Shape:

The shape given to the logo is in the form of a “diamond”. A diamond represents an object of value; child nutrition, or nutrition services, is a valuable and integral part of the educational process.

Colors:

The colors represent success, unity among moving parts, and that of a knowledge base.

Symbols:

The symbols selected were based on the core elements of what constitutes child nutrition with the color of each element paralleling the symbol:

- Child with hands raised up: symbolic of healthy, happy school children
- Apple: symbolic of fruit (element of nutrition)
- Broccoli: symbolic of vegetables (element of nutrition)
- Light bulb: symbolic of idea generation and creativity

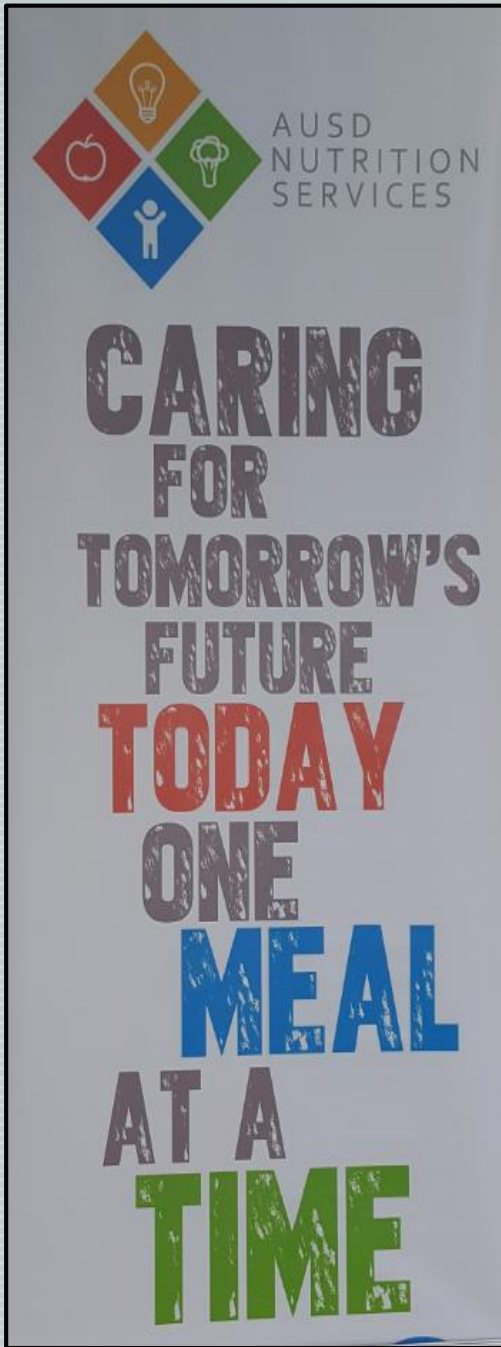


Interpretation of Logo:

Notice each portion of the logo is in the shape of a diamond, meaning each of these 4 elements hold a degree of value. The system follows: beginning with the foundation (blue diamond), in order for a child to reach a state of idea formulation and creativity they must first pass through the apple (red diamond) and broccoli (green diamond) or nutritional elements, once passed the system flows up towards the light bulb (yellow diamond) resulting in creative contributions which flows back down and reflects in a healthy, happy child, who can reach their unlimited potential, which then repeats the process and flows continually.

Summary interpretation: “A healthy child is a happy child, and a happy child is always ready to learn, and reach their unlimited potential.”

Nutrition Services



Alvord Nutrition Services had a 3rd annual open house in August and it was a success. It has become an annual tradition which allows parents and students to observe the central kitchen and provide feedback on food offered.



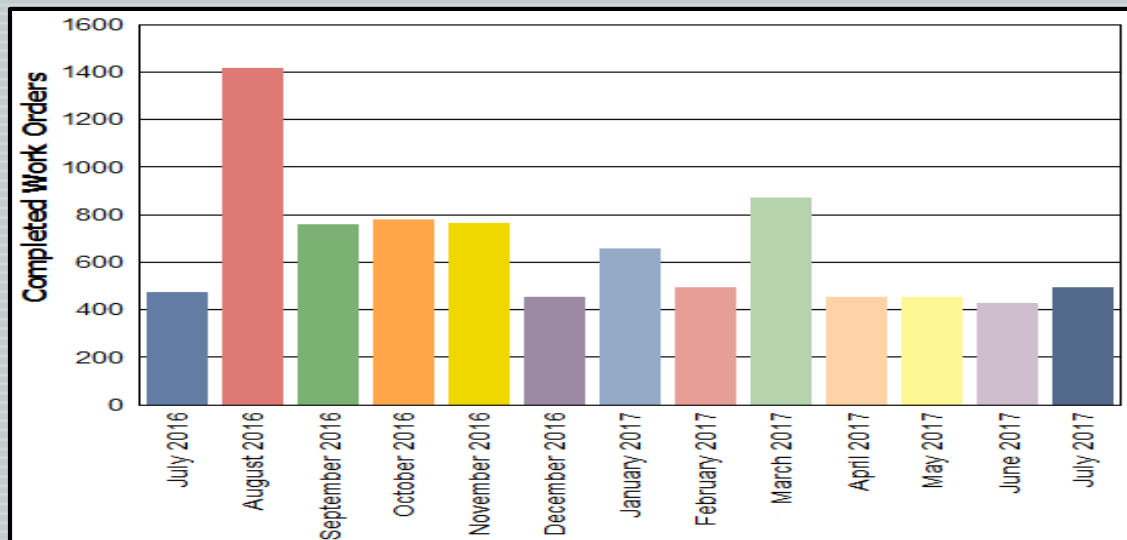
Nutrition services thrives on student feedback, and held many taste tests during the school year to determine what students would like to see on the menu. Students taste food items, and either like or don't like an item. The feedback is used when creating the next years menus.

Information Technology Staffing 2017-18

The Information Technology Department is managed by the Director of Technology and includes an Information Technology Operations Manager, a Network Administrator, a Systems Integrator, one Technician I, three Technician III's, and six Technician II's.

In addition to supporting and maintaining the District's voice and data networks, the department responds to and resolves well over 8,500 support work orders on an annual basis. On average work orders have been increasing by more than 500 a year. In 2014-15 the department closed 8,000 work orders and 8,500 in 2015-16. This year we are on track to surpass well over 9,000 work orders. We are currently implementing various tools to help the department be more efficient and responsive.

The technology departments main focus is on customer support and allocating resources to support the instructional material used in the classrooms, along with the technology adopted to support curriculum. The technology department works on the expectation that support work orders will be addressed within a week from the time the work order was submitted. All site technicians are on a rotating schedule and handle work orders based on criticality and the priority set by the site administrators.



Information Technology Projects 2017-18

The Technology Department is committed to providing a robust and reliable technology for students and staff. In 2017-18, we will be completing an improvement of our IT infrastructure by implementing a Hyperconverge server/storage solution, updating all school's network infrastructure and security with new wireless technology, firewall upgrades and high-speed equipment. IT has a \$1.52 million dollar budget and will be leveraging the E-rate process for supplemental funding where applicable.

The department is also working on a PC Refresh program to help replace over 1200 Windows XP computers along with refreshing the remainder devices as they reach end of life and end of support. We will also continue to evaluate additional technology resources for implementation in classrooms to support teachers in implementing Common Core standards and online testing. The Technology Department has a dedicated creative staff, working for better ways to improve technology and technology support.

AUSD is proud to announce that we are partnering with Google to offer Google Apps for Education (GAFE) to all teachers, staff, and students. GAFE is a suite of free, secure tools that include Documents, Presentations, Spreadsheets, Forms, Sites, Google Classroom and much more. It can be used for creation, real-time collaboration, and communication on any web-connected device. The Technology department is currently working with school site administrators to pilot GAFE for the 2017-18 school year. Our goal is to implement GAFE district wide by 2018-19 school year.



V. UNDERFUNDED PROGRAMS

Contributions to Restricted Programs

Unrestricted Funds

Accounting Related

Underfunded



**Routine
Restricted
Maintenance
\$6.69 Million**

**Special Ed
\$22.7 Million**

**Special Ed
Transportation
\$1.65 Million**

Contributions to restricted programs are necessary for two reasons:

1. Accounting Reasons
2. Program Underfunded

Accounting Reasons are created by the state accounting system have no impact on the bottom line. Program Underfunding has a direct impact on the bottom line.

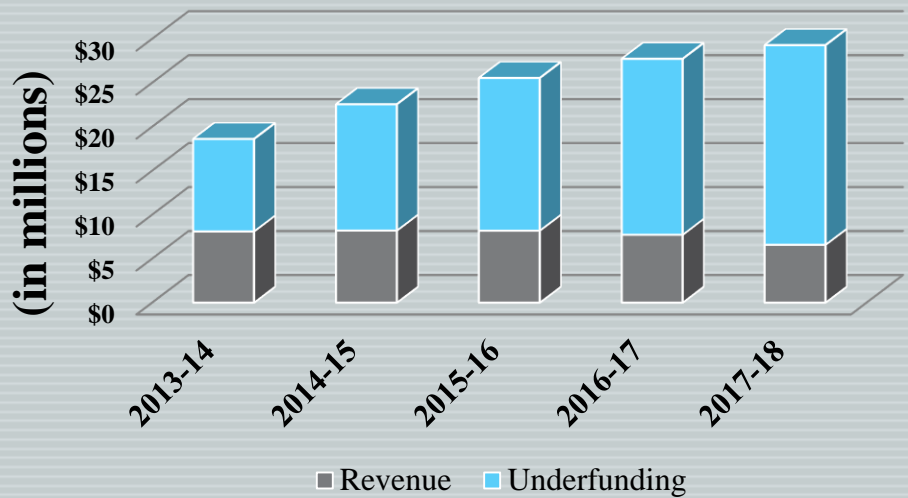
Underfunded programs reduce the amount of unrestricted funds available for spending.

Reflects information as of August 2017

Special Education Program Costs

2017-18 Special Education Budget	
Special Education Expense	\$29,751,182
Less: Funded Special Education	\$6,577,380
Special Education Under-funding	\$22,703,865

Special Education Expense



School districts throughout the State continually face a challenge in funding the costs associated with serving students with disabilities.

In the 1970's, Congress made a commitment to fund at least 40% of the Special Education costs, however the highest percentage historically funded was 23.9%. Currently, the level of federal funding is approximately 10%, with a state COLA of 1.56%. Special Education's underfunding has required the District to make significant contributions from unrestricted general funds.

In addition to federal underfunding of the program, it is disappointing that the current State apportionment provides less than 32% of the funds expended for Special Education. Additional funds are provided by federal and state grants leaving 59% unfunded. As depicted in the graph above, expenditures have risen much faster than revenues.

As AUSD's Special Education population continues to increase, the costs of providing services increases as well. The cost increase can be attributed to serving this unique population with very individualized needs.

For example, our largest group served, Intellectual Disability (ID) Moderate/Severe, requires increased staff support which often necessitates specialized equipment and technology purchases. Given factors such as these, coupled with a decrease in funding provided through our SELPA, it is estimated that a contribution of \$22,703,865 be made from the District's unrestricted general fund to cover the underfunding for Special Education-related expenses.

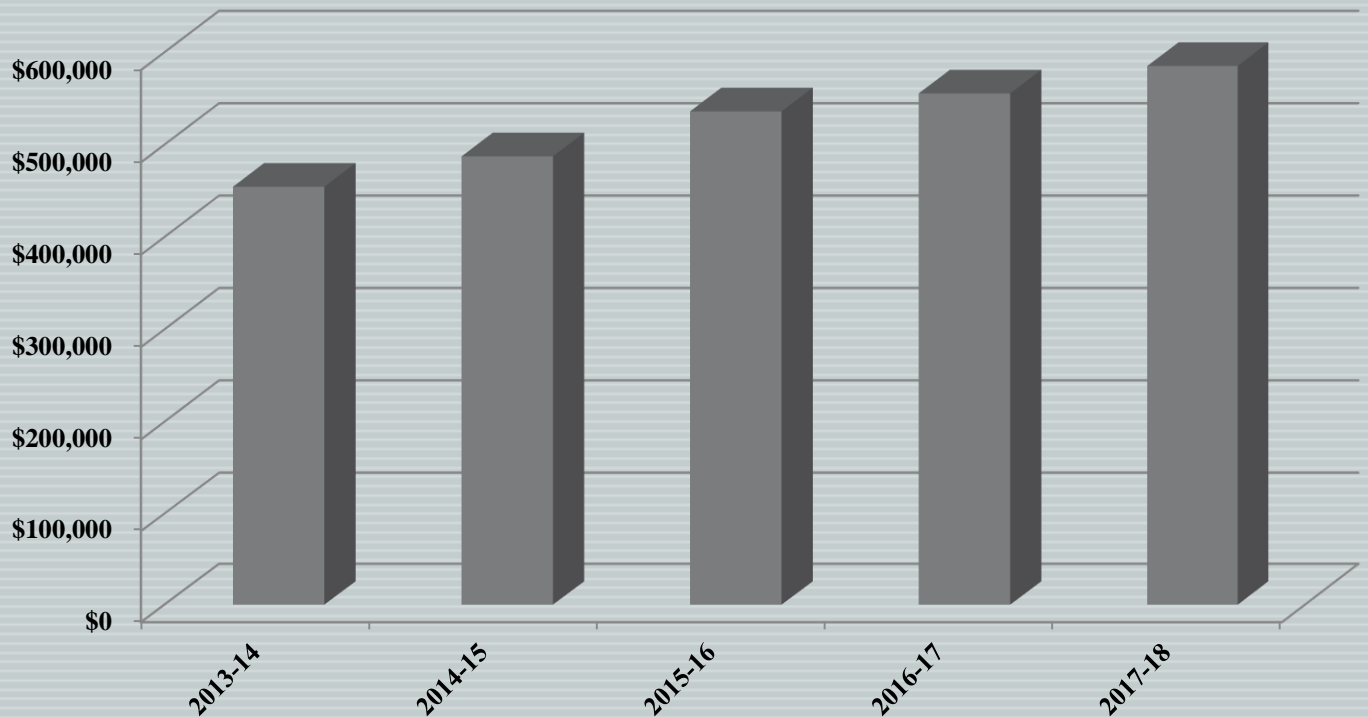
Special Education Revenue & Expenditure History

Special Education	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Unaudited Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Carryover	\$1,686,719.00	\$1,754,491	\$1,393,166	\$765,854	\$478,330
SELPA Revenue (8600-8799)	3,886,079	3,747,453	3,691,943	3,190,436	2,277,671
Federal Revenues (8100-8299)	3,021,516	3,293,189	3,314,094	3,404,834	3,156,195
Other State Revenues (8590)	1,145,732	1,159,272	1,179,813	1,148,631	1,143,514
Other Local Revenues (8699)	43,439	0	0	0	0
Total Revenues before Contribution	\$8,096,766	\$8,199,914	\$8,185,850	\$7,743,901	\$6,577,380
% Increase from Prior Year "UA":	2.50%	1.27%	-0.17%	-5.40%	-15.06%
Contributions from Unrestricted	10,512,050	14,356,649	17,357,703	20,288,012	22,703,865
Contributions to Unrestricted	0	0	0	0	0
% Increase from Prior Year "UA":	0%	37%	21%	17%	12%
TOTAL REVENUES	\$18,608,816	\$22,556,563	\$25,543,553	\$28,031,913	\$29,281,245
Certificated Salaries	\$9,598,494	\$11,530,090	\$13,288,471	\$13,564,644	\$13,857,773
Classified Salaries	2,600,509	3,024,421	3,682,657	4,152,835	4,253,086
Employee Benefits	3,935,437	4,693,096	5,656,770	6,175,651	6,744,008
Books and Supplies	475,251	194,026	241,036	214,743	319,485
Other Operating Expenses	1,780,282	2,469,060	2,331,912	2,900,188	2,799,852
Equipment	0	0	0	0	0
Indirect Costs	151,071	1,007,195	970,019	1,311,376	1,776,978
TOTAL EXPENDITURES	\$18,541,044	\$22,917,889	\$26,170,866	\$28,319,435	\$29,751,182
% Increase from Prior Year "UA":	0.00%	23.61%	14.19%	8.21%	5.06%
Unduplicated Pupil Count	1,902	1,974	2,045	2,077	2,222
% change in pupil count	0.00%	3.79%	3.60%	1.56%	6.98%
ENDING BALANCE	\$1,754,491	\$1,393,166	\$765,854	\$478,330	\$8,393

Estimated special education pupil count as of August 2017

Special Education –Preschool Growth

Special Education Preschool Expense



One of the programs that Special Education offers is the preschool program located at five elementary school locations (Stokoe, La Granada, Collett, Foothill and Promenade). This program serves preschool age children who have significant needs that require special education services.

Although the District is required to offer this program, we receive no ADA funding from the State in order to support the program. The preschool offers flexible programming options to meet unique student needs. Some of the programs offered at the preschool are:

- **Continuum of Specialized Academic Instruction**
- **Speech and Language Services**
- **Occupational Therapy**
- **Physical Therapy**
- **Behavior Support**
- **Other related services as required by IEPs**

The Special Education Preschool Program is projected to receive \$263,910 in federal funds while the projected expenditures will amount to over \$585,159.

Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.

Transportation

Home to School pupil transportation has two funding sources in 2017-18:

- 1) State Funding (LCFF) - \$470,979
- 2) Unfunded Amount- \$228,747

Beginning in 2013-14, Transportation Funding became a permanent add-on to California School Districts' LCFF target entitlements.

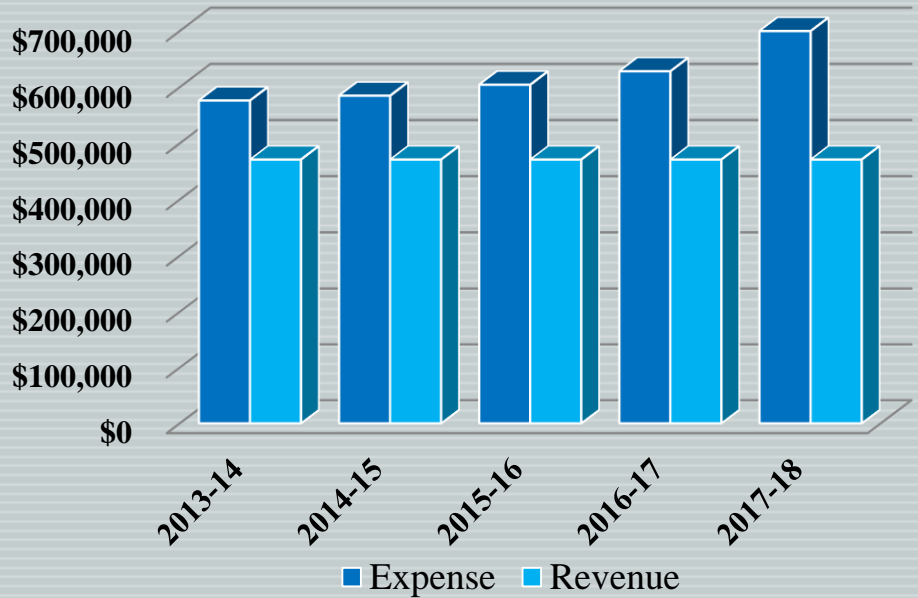
For many years prior to this, there had been little or no increase in state apportionment for Home to School Transportation, with the exception of a minimal yearly cost of living adjustment. The data included in the graph to the right reflects the flat funding for Transportation in all fiscal years since this figure was incorporated as part of the LCFF calculation in 2013-14.

Special Education transportation has two funding sources in 2017-18:

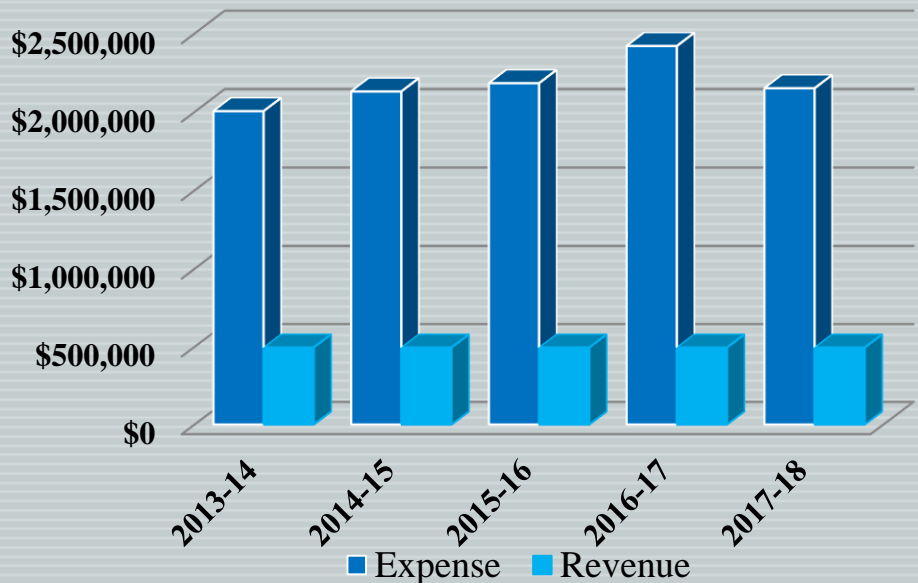
- 1) State Funding (LCFF) - \$494,746
- 2) Unfunded Amount- \$1,655,894

An examination of Special Education transportation presents and even more challenging picture than that of the Home to School Transportation program. This program's cost continues to rise without any corresponding funding increase.

Home to School Transportation



Special Education Transportation



Reflects information as of the 2016-17 Unaudited Actuals & the 2017-18 Adopted Budget.

VI. FACILITIES PLANNING

Facilities Planning



Arizona Middle School: The project consist of constructing a new 3,779 sq. ft. library and media center structure in the front of the campus. Additionally, the current kitchen is going to be modernized with new serving lines and equipment including a new walk-in refrigerator and freezer. The kitchen has been in need of being modernized to meet the current health department regulations and the needs of the students. The Division of State Architects (DSA) is requiring some restroom alterations and path of travel items to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Estimated Completion
Library / Media Center	February 2017	December 2017
Kitchen	September 2017	January 2018

Budget Cost: \$3,909,187 (Measure H & W)

Facilities Planning



Arlanza Elementary School: The project consists of constructing a new approximately 3,500 sq. ft. library and media center structure in the rear portion of the campus. The current Administration building is going to be modernized with building systems upgrades and redesign the interior spaces. Additionally, the current kitchen is going to be modernized with new serving lines, equipment including new walk-in refrigerator and freezer. The Division of State Architects (DSA) is requiring some restrooms alterations, new parking lot design and path of travel items to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Estimated Completion
Administration	December 2016	February 2018
Library / Media Center	February 2017	December 2017
Kitchen	February 2018	July 2018

Budget Cost: \$3,747,160 (Measure H & W)

Facilities Planning



Loma Vista Middle School: The current kitchen was modernized with new serving lines, equipment including new walk-in refrigerator and freezer. The Division of State Architects (DSA) is requiring some restrooms alterations, new parking lot design and path of travel items to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Completed
Kitchen	September 2016	March 2017

Budget Cost: \$ 1,596,745 (Measure W)

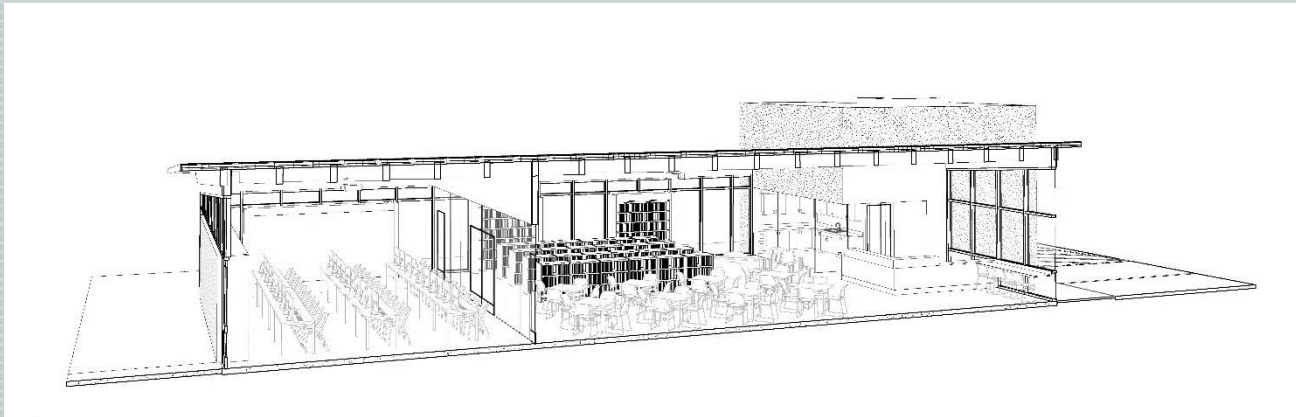


Collett Elementary School: The project consists of modernizing and adding 1,933 sq. ft. to the front face of the administration building. The Division of State Architects (DSA) is requiring some restrooms alterations and path of travel items to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Completed
Administration	July 2016	August 2017

Budget Cost: \$ 2,103,986 (Measure W & CFD)

Facilities Planning



Foothill Elementary School: The project consist of constructing a new approximately 3,500 sq. ft. library and media center structure in the rear of the campus. The current Administration building has undergone modernization with building systems upgrades and redesign the interior spaces. The Division of State Architects (DSA) is requiring some restrooms alterations and path of travel items to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Estimated Completion
Administration	December 2016	August 2017-Completed
Library / Media Center	December 2016	October 2017

Budget Cost: \$ 3,575,650 (Measure H & W)

Facilities Planning



La Sierra High School: The project consists of converting four classrooms into Administration space located near the main parking lot. This will improve campus security and be more welcoming for visitors. The current Administration building is going to be modernized into a Multi-Purpose space to be used for lunch, Physical Education and after-school activities during in-climate weather. The front drop-off area along La Sierra Ave. was extended to help with the flow of traffic and improve safety for the students. The Division of State Architects (DSA) is requiring some restrooms alterations and path of travel items to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Estimated Completion
Administration	December 2016	October 2017
Multi-Purpose Building	October 2017	June 2018
Budget Cost:	\$2,578,054 (Measure H & W)	

Facilities Planning

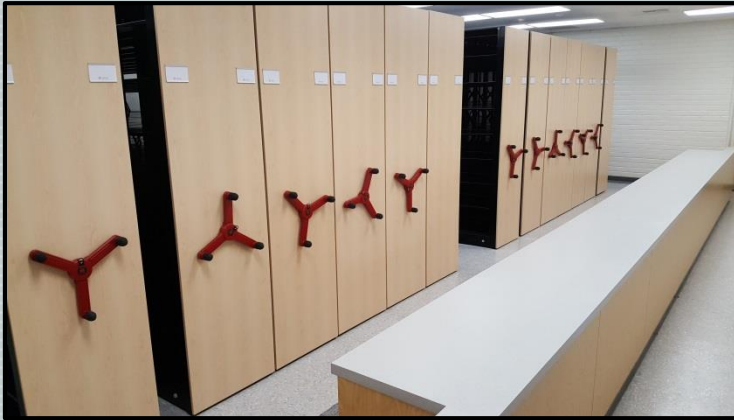


McAuliffe Elementary School: The project consists of constructing a new 3,779 sq. ft. library and media center structure. The current Administration building is going to be modernized with building systems upgrades and redesign the interior spaces. The Division of State Architects (DSA) is requiring some restrooms alterations to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Estimated Completion
Administration	December 2016	August 2017-Completed
Library / Media Center	December 2016	October 2017

Budget Cost: \$ 3,202,328 (Measure H & W)

Facilities Planning



Norte Vista High School: The project consists of renovating 2 classrooms. The existing wrestling room will be converted to the new book room and the existing book room will be converted to the new wrestling room. The Division of State Architects (DSA) is requiring some restrooms alterations to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Completed
Wrestling / Workout Room	September 2016	July 2017
Textbook Storage Room	September 2016	July 2017
Budget Cost:	\$ 1,089,660 (Measure W)	

Facilities Planning

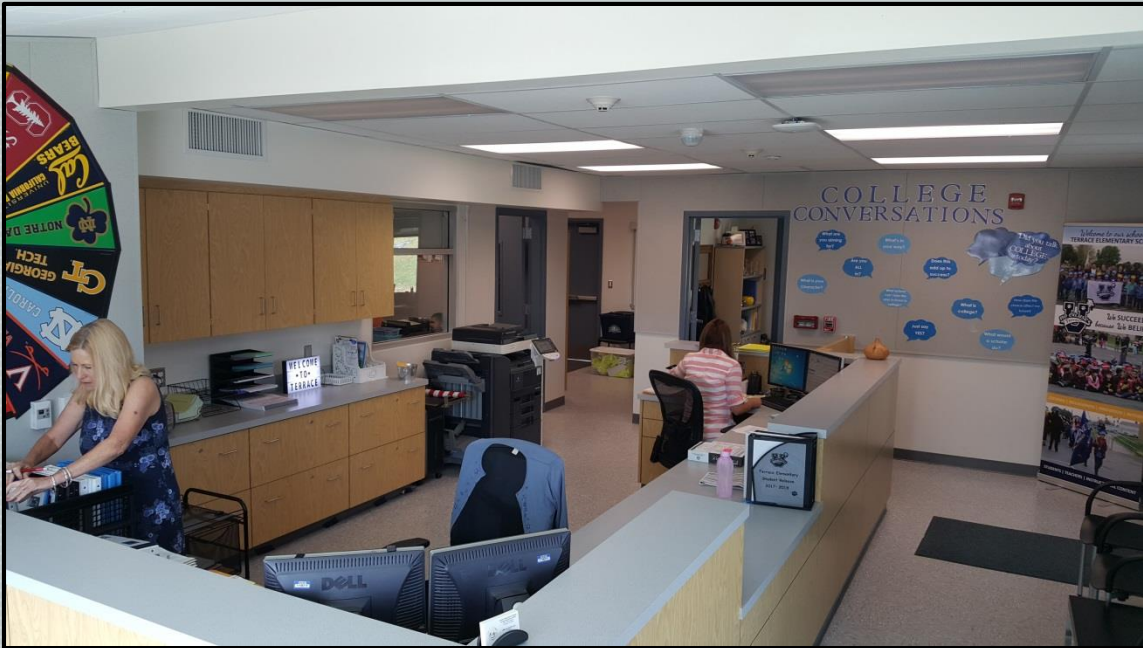


Orrenmaa Elementary School: The project consists of constructing a new approximately 3,508 sq. ft. library and media center structure. The current Administration building is going to be modernized with building systems upgrades, redesign the interior spaces. The Division of State Architects (DSA) is requiring some restrooms alterations, new parking lot design and path of travel items to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Completed
Administration	November 2016	August 2017
Library / Media Center	August 2016	August 2017

Budget Cost: \$ 3,543,242 (Measure W & CFD)

Facilities Planning

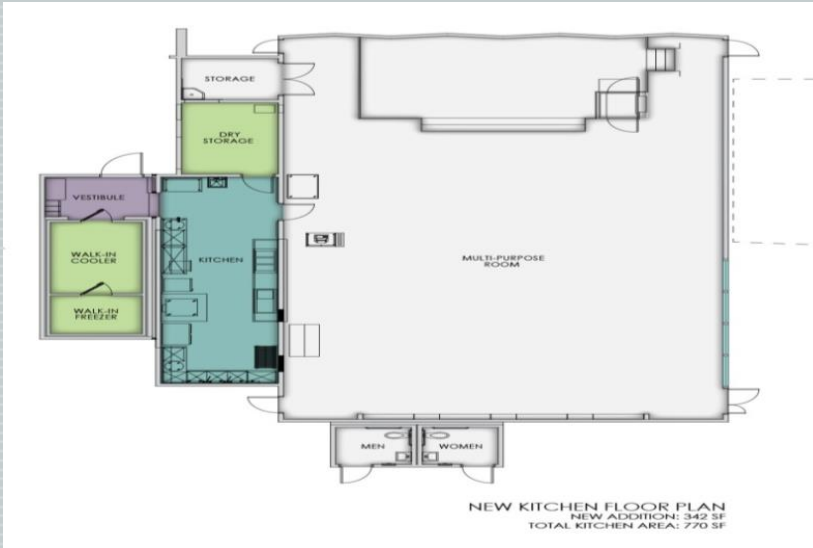


Terrace Elementary School: The current Administration building is going to be modernized with building systems upgrades, redesign the interior spaces. Additionally, the current kitchen is going to be modernized with new serving lines, equipment including new walk-in refrigerator and freezer. The Division of State Architects (DSA) is requiring some restrooms alterations, new parking lot design and path of travel items to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Completed
Administration	June 2016	August 2017
Kitchen	September 2016	March 2017

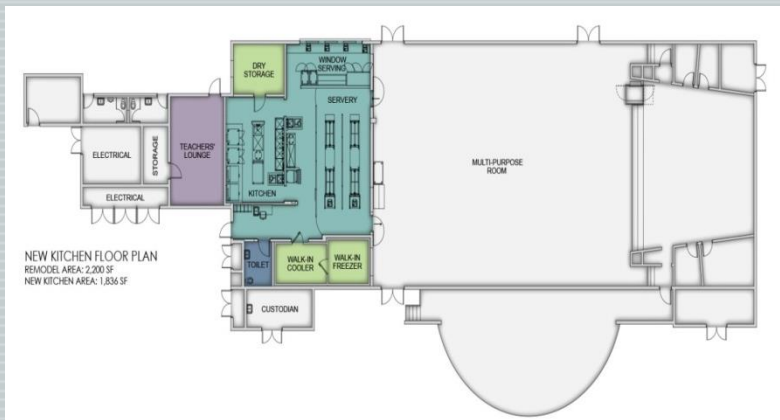
Budget Cost: \$ 1,964,584 (Measure W)

Facilities Planning



Twinhill Elementary School: The current kitchen is going to be modernized with new serving lines, equipment including new walk-in refrigerator and freezer. The Division of State Architects (DSA) is requiring some restrooms alterations to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Estimated Completion
Kitchen	April 2017	November 2017
Budget Cost:	\$ 1,259,113 (Measure W)	



Wells Middle School: The current kitchen is going to be modernized with new serving lines, equipment including new walk-in refrigerator and freezer. The Division of State Architects (DSA) is requiring some restrooms alterations to be brought up to current American Disability Act (ADA) guidelines.

Location	Start Date	Estimated Completion
Kitchen	April 2017	December 2017
Budget Cost:	\$ 1,511,519 (Measure W)	

VII. SCHOOL ALLOCATIONS AND BUDGETS

School Allocations- Changes in School Site Allocations

	2013-14 Allocation Enroll/FTE	2014-15 Allocation Enroll/FTE	2015-16 Allocation Enroll/FTE	2016-17 Allocation Enroll/FTE	2017-18 Allocation Enroll/FTE
Teacher Staffing Ratios:					
Grades TK - 3 (Site Average)	29.5:1	28:1	26:1	25:1	24:1
Grades 4 - 6	32:1	32:1	32:1	32:1	32:1
Grades 7 - 8	32:1	32:1	32:1	32:1	32:1
Grades 9 - 12	32:1	32:1	32:1	32:1	32:1
English	32:1	32:1	32:1	32:1	32:1
Social Studies	32:1	32:1	32:1	32:1	32:1
Elem. School Supply Allocation	\$34.00/ student	\$61.00/ student	\$61.00/ student	\$61.00/ student	\$61.00/ student
Middle School Supply Allocation	\$41.25 student	\$68.00/ student	\$68.00/ student	\$68.00/ student	\$68.00/ student
High School Supply Allocation	\$78.50/ student	\$105.00/ student	\$105.00/ student	\$105.00/ student	\$105.00/ student

School Allocations

Changes in School Site Allocations

SITE ALLOCATIONS 2017-18

	Elementary	Middle School	High School
Teachers:	Enrollment / FTE	Enrollment / FTE	Enrollment / FTE
Grades TK - 3 (Site Average)	24:1	n/a	n/a
Grades 4 - 5	32:1	n/a	n/a
Grades 6 - 8	n/a	32:1	n/a
Grades 9 - 12	n/a	n/a	32:1
Principal	1.0 FTE	1.0 FTE	1.0 FTE
Assistant Principal	0.5 FTE minimum	1.0 FTE minimum	2.0 FTE minimum
Admin/Clerical	2.0 FTE minimum	4.0 FTE minimum	7.0 FTE minimum, Alvord 1.75
Library/Media Support	0.5 FTE minimum	2.0 FTE minimum	2.0 FTE minimum, Alvord 0.5 FTE
Counseling Support	1.0 FTE minimum	2.0 FTE minimum	4.0 FTE minimum, Alvord 1.0 FTE
Custodial	2.0 FTE minimum	3.0 FTE minimum	7.0 FTE minimum
Campus Supervision	1.75 FTE minimum	2.7 FTE minimum	7.0 FTE minimum / (Alvord 2.0 and Continuation 1.0)
Health Assistant	14.5 FTE District-Wide		
School Supply Allocation	\$61.00/student	\$68.00/student	\$105.00/student
Testing Allocation	\$1,500/year	\$2,000/year	\$4,000/year AHS \$2,000/year AACHS \$1,000/year

Arlanza Elementary School

Arlanza Elementary School			
2016-17 CBEDS Enrollment			544
Unrestricted General Fund Program Expenditures			2017-18 Budget
District Funded			
	Certificated Salaries		\$2,217,908
	Classified Salaries		\$219,888
	Benefits		\$823,466
	Operations/Utilities		\$94,320
Site Funded			
	Discretionary		\$33,184
	LCFF-LI		\$24,072
	LCFF EL		\$33,535
	Total Unrestricted General Fund Program Expenditures		\$3,446,373
Restricted General Fund Program Expenditures			
Site Funded			
	Title I		\$220,668
	Total Restricted General Fund Program Expenditures		\$220,668
	TOTAL LOCATION PROGRAM EXPENDITURES		\$3,667,041

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Collett Elementary School

Collett Elementary School						
2016-17 CBEDS Enrollment						611
Unrestricted General Fund Program Expenditures						2017-18 Budget
District Funded						
	Certificated Salaries					\$2,436,395
	Classified Salaries					\$200,455
	Benefits					\$855,232
	Operations/Utilities					\$103,600
Site Funded						
	Discretionary					\$37,271
	LCFF-LI					\$23,016
	LCFF EL					\$24,100
	Total Unrestricted General Fund Program Expenditures					\$3,680,069
Restricted General Fund Program Expenditures						
Site Funded						
	Title I					\$223,578
	Total Restricted General Fund Program Expenditures					\$223,578
	TOTAL LOCATION PROGRAM EXPENDITURES					\$3,903,647

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Foothill Elementary School

Foothill Elementary School				
2016-17 CBEDS Enrollment				558
Unrestricted General Fund Program Expenditures				2017-18 Budget
District Funded				
	Certificated Salaries			\$2,184,639
	Classified Salaries			\$199,310
	Benefits			\$797,223
	Operations/Utilities			\$108,250
Site Funded				
	Discretionary			\$34,038
	LCFF-LI			\$23,435
	LCFF EL			\$27,392
	Total Unrestricted General Fund Program Expenditures			\$3,374,287
Restricted General Fund Program Expenditures				
Site Funded				
	Title I			\$219,006
	Total Restricted General Fund Program Expenditures			\$219,006
	TOTAL LOCATION PROGRAM EXPENDITURES			\$3,593,293

*LCFF-LI: Low Income
LCFF-EL: English Learner*

La Granada Elementary School

La Granada Elementary School						
2016-17 CBEDS Enrollment						638
Unrestricted General Fund Program Expenditures						2017-18 Budget
District Funded						
	Certificated Salaries					\$2,156,747
	Classified Salaries					\$203,619
	Benefits					\$803,841
	Operations/Utilities					\$85,150
Site Funded						
	Discretionary					\$38,918
	LCFF-LI					\$27,022
	LCFF EL					\$32,339
	Total Unrestricted General Fund Program Expenditures					\$3,347,636
Restricted General Fund Program Expenditures						
Site Funded						
	Title I					\$251,013
	Total Restricted General Fund Program Expenditures					\$251,013
	TOTAL LOCATION PROGRAM EXPENDITURES					\$3,598,649

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Lake Hills Elementary School

Lake Hills Elementary School						
2016-17 CBEDS Enrollment						828
Unrestricted General Fund Program Expenditures						2017-18 Budget
District Funded						
	Certificated Salaries					\$3,386,419
	Classified Salaries					\$244,212
	Benefits					\$1,204,552
	Operations/Utilities					\$190,150
Site Funded						
	Discretionary					\$50,508
	LCFF-LI					\$25,950
	LCFF EL					\$21,705
	Total Unrestricted General Fund Program Expenditures					\$5,123,496
Restricted General Fund Program Expenditures						
Site Funded						
	Title I					\$0
	Total Restricted General Fund Program Expenditures					\$0
	TOTAL LOCATION PROGRAM EXPENDITURES					\$5,123,496

*LCFF-LI: Low Income
LCFF-EL: English Learner*

McAuliffe Elementary School

McAuliffe Elementary School						
2016-17 CBEDS Enrollment						790
Unrestricted General Fund Program Expenditures						2017-18 Budget
District Funded						
	Certificated Salaries					\$3,149,338
	Classified Salaries					\$204,763
	Benefits					\$1,074,283
	Operations/Utilities					\$84,000
Site Funded						
	Discretionary					\$48,190
	LCFF-LI					\$39,413
	LCFF EL					\$26,710
	Total Unrestricted General Fund Program Expenditures					\$4,626,697
Restricted General Fund Program Expenditures						
Site Funded						
	Title I					\$0
	Total Restricted General Fund Program Expenditures					\$0
	TOTAL LOCATION PROGRAM EXPENDITURES					\$4,626,697

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Myra Lynn Elementary School

Myra Lynn Elementary School			
2016-17 CBEDS Enrollment			564
Unrestricted General Fund Program Expenditures			2017-18 Budget
District Funded			
	Certificated Salaries		\$2,152,228
	Classified Salaries		\$201,558
	Benefits		\$789,967
	Operations/Utilities		\$80,600
Site Funded			
	Discretionary		\$34,404
	LCFF-LI		\$22,170
	LCFF EL		\$26,168
	Total Unrestricted General Fund Program Expenditures		\$3,307,095
Restricted General Fund Program Expenditures			
Site Funded			
	Title I		\$212,355
	Total Restricted General Fund Program Expenditures		\$212,355
	TOTAL LOCATION PROGRAM EXPENDITURES		\$3,519,450

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Orrenmaa Elementary School

Orrenmaa Elementary School			
2016-17 CBEDS Enrollment			581
Unrestricted General Fund Program Expenditures			2017-18 Budget
District Funded			
	Certificated Salaries		\$2,340,376
	Classified Salaries		\$204,187
	Benefits		\$824,140
	Operations/Utilities		\$96,700
Site Funded			
	Discretionary		\$35,441
	LCFF-LI		\$16,267
	LCFF EL		\$20,860
	Total Unrestricted General Fund Program Expenditures		\$3,537,971
Restricted General Fund Program Expenditures			
Site Funded			
	Title I		\$176,191
	Total Restricted General Fund Program Expenditures		\$176,191
	TOTAL LOCATION PROGRAM EXPENDITURES		\$3,714,162

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Promenade Elementary School

Promenade Elementary School						
2016-17 CBEDS Enrollment						704
Unrestricted General Fund Program Expenditures						2017-18 Budget
District Funded						
	Certificated Salaries					\$2,604,936
	Classified Salaries					\$203,815
	Benefits					\$894,411
	Operations/Utilities					\$95,600
Site Funded						
	Discretionary					\$42,944
	LCFF-LI					\$27,750
	LCFF EL					\$21,705
	Total Unrestricted General Fund Program Expenditures					\$3,891,161
Restricted General Fund Program Expenditures						
Site Funded						
	Title I					\$0
	Total Restricted General Fund Program Expenditures					\$0
	TOTAL LOCATION PROGRAM EXPENDITURES					\$3,891,161

*LCFF-LI: Low Income
LCFF-EL: English Learner*

RMK Elementary School

RMK Elementary School				
2016-17 CBEDS Enrollment				507
Unrestricted General Fund Program Expenditures				2017-18 Budget
District Funded				
	Certificated Salaries			\$2,074,529
	Classified Salaries			\$197,737
	Benefits			\$736,743
	Operations/Utilities			\$101,200
Site Funded				
	Discretionary			\$30,927
	LCFF-LI			\$17,403
	LCFF EL			\$21,580
	Total Unrestricted General Fund Program Expenditures			\$3,180,119
Restricted General Fund Program Expenditures				
Site Funded				
	Title I			\$175,775
	Total Restricted General Fund Program Expenditures			\$175,775
	TOTAL LOCATION PROGRAM EXPENDITURES			\$3,355,894

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Stokoe Elementary School

Stokoe Elementary School			
2016-17 CBEDS Enrollment			702
Unrestricted General Fund Program Expenditures			2017-18 Budget
District Funded			
	Certificated Salaries		\$2,650,939
	Classified Salaries		\$234,954
	Benefits		\$960,230
	Operations/Utilities		\$135,600
Site Funded			
	Discretionary		\$42,822
	LCFF-LI		\$24,287
	LCFF EL		\$24,145
	Total Unrestricted General Fund Program Expenditures		\$4,072,977
Restricted General Fund Program Expenditures			
Site Funded			
	Title I		\$242,699
	Total Restricted General Fund Program Expenditures		\$242,699
	TOTAL LOCATION PROGRAM EXPENDITURES		\$4,315,676

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Terrace Elementary School

Terrace Elementary School			
2016-17 CBEDS Enrollment			655
Unrestricted General Fund Program Expenditures			2017-18 Budget
District Funded			
	Certificated Salaries		\$2,455,797
	Classified Salaries		\$201,408
	Benefits		\$898,740
	Operations/Utilities		\$98,300
Site Funded			
	Discretionary		\$39,955
	LCFF-LI		\$25,781
	LCFF EL		\$30,172
	Total Unrestricted General Fund Program Expenditures		\$3,750,153
Restricted General Fund Program Expenditures			
Site Funded			
	Title I		\$246,024
	Total Restricted General Fund Program Expenditures		\$246,024
	TOTAL LOCATION PROGRAM EXPENDITURES		\$3,996,177

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Twinhill Elementary School

Twinhill Elementary School				
2016-17 CBEDS Enrollment				527
Unrestricted General Fund Program Expenditures				2017-18 Budget
District Funded				
	Certificated Salaries			\$1,958,690
	Classified Salaries			\$201,529
	Benefits			\$732,170
	Operations/Utilities			\$69,100
Site Funded				
	Discretionary			\$32,147
	LCFF-LI			\$21,185
	LCFF EL			\$25,677
	Total Unrestricted General Fund Program Expenditures			\$3,040,498
Restricted General Fund Program Expenditures				
Site Funded				
	Title I			\$201,547
	Total Restricted General Fund Program Expenditures			\$201,547
	TOTAL LOCATION PROGRAM EXPENDITURES			\$3,242,045

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Valley View Elementary School

Valley View Elementary School			
2016-17 CBEDS Enrollment			465
Unrestricted General Fund Program Expenditures			2017-18 Budget
District Funded			
	Certificated Salaries		\$2,051,769
	Classified Salaries		\$197,525
	Benefits		\$750,618
	Operations/Utilities		\$84,720
Site Funded			
	Discretionary		\$28,365
	LCFF-LI		\$14,873
	LCFF EL		\$22,075
	Total Unrestricted General Fund Program Expenditures		\$3,149,945
Restricted General Fund Program Expenditures			
Site Funded			
	Title I		\$154,576
	Total Restricted General Fund Program Expenditures		\$154,576
	TOTAL LOCATION PROGRAM EXPENDITURES		\$3,304,521

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Arizona Middle School

Arizona Middle School						
2016-17 CBEDS Enrollment						1,036
Unrestricted General Fund Program Expenditures						2017-18 Budget
District Funded						
	Certificated Salaries					\$3,907,190
	Classified Salaries					\$355,379
	Benefits					\$1,389,177
	Operations/Utilities					\$153,000
Site Funded						
	Discretionary					\$95,059
	LCFF-LI					\$64,975
	LCFF EL					\$32,430
	Total Unrestricted General Fund Program Expenditures					\$5,997,210
Restricted General Fund Program Expenditures						
Site Funded						
	Title I					\$0
	Total Restricted General Fund Program Expenditures					\$0
	TOTAL LOCATION PROGRAM EXPENDITURES					\$5,997,210

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Loma Vista Middle School

Loma Vista Middle School			
2016-17 CBEDS Enrollment			1,033
Unrestricted General Fund Program Expenditures			2017-18 Budget
District Funded			
	Certificated Salaries		\$4,050,447
	Classified Salaries		\$400,963
	Benefits		\$1,444,354
	Operations/Utilities		\$153,450
Site Funded			
	Discretionary		\$82,177
	LCFF-LI		\$73,880
	LCFF EL		\$37,760
	Total Unrestricted General Fund Program Expenditures		\$6,243,031
Restricted General Fund Program Expenditures			
Site Funded			
	Title I		\$0
	Total Restricted General Fund Program Expenditures		\$0
	TOTAL LOCATION PROGRAM EXPENDITURES		\$6,243,031

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Villegas Middle School

Villegas Middle School						
2016-17 CBEDS Enrollment						1,362
Unrestricted General Fund Program Expenditures						2017-18 Budget
District Funded						
	Certificated Salaries					\$5,278,950
	Classified Salaries					\$457,947
	Benefits					\$1,848,375
	Operations/Utilities					\$187,800
Site Funded						
	Discretionary					\$112,380
	LCFF-LI					\$58,139
	LCFF EL					\$28,920
	Total Unrestricted General Fund Program Expenditures					\$7,972,511
Restricted General Fund Program Expenditures						
Site Funded						
	Title I					\$0
	Total Restricted General Fund Program Expenditures					\$0
	TOTAL LOCATION PROGRAM EXPENDITURES					\$7,972,511

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Wells Middle School

Wells Middle School			
2016-17 CBEDS Enrollment			989
Unrestricted General Fund Program Expenditures			2017-18 Budget
District Funded			
	Certificated Salaries		\$3,621,707
	Classified Salaries		\$391,567
	Benefits		\$1,319,569
	Operations/Utilities		\$150,650
Site Funded			
	Discretionary		\$90,993
	LCFF-LI		\$80,521
	LCFF EL		\$44,390
	Total Unrestricted General Fund Program Expenditures		\$5,699,397
Restricted General Fund Program Expenditures			
Site Funded			
	Title I		\$0
	Total Restricted General Fund Program Expenditures		\$0
	TOTAL LOCATION PROGRAM EXPENDITURES		\$5,699,397

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Alvord Alternative Continuation

Alvord Alternative Continuation			
2016-17 CBEDS Enrollment			121
Unrestricted General Fund Program Expenditures			2017-18 Budget
District Funded			
	Certificated Salaries		\$739,823
	Classified Salaries		\$91,175
	Benefits		\$267,923
	Operations/Utilities		\$0
Site Funded			
	Discretionary		\$9,559
	LCFF-LI		\$12,414
	LCFF EL		\$15,750
	Total Unrestricted General Fund Program Expenditures		\$1,136,644
Restricted General Fund Program Expenditures			
Site Funded			
	Title I		\$0
	Total Restricted General Fund Program Expenditures		\$0
	TOTAL LOCATION PROGRAM EXPENDITURES		\$1,136,644

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Alvord High School

Alvord High School						
2016-17 CBEDS Enrollment						129
Unrestricted General Fund Program Expenditures						2017-18 Budget
District Funded						
	Certificated Salaries					\$1,169,030
	Classified Salaries					\$217,795
	Benefits					\$462,940
	Operations/Utilities					\$24,420
Site Funded						
	Discretionary					\$14,017
	LCFF-LI					\$11,812
	LCFF EL					\$16,260
	Total Unrestricted General Fund Program Expenditures					\$1,916,274
Restricted General Fund Program Expenditures						
Site Funded						
	Title I					\$0
	Total Restricted General Fund Program Expenditures					\$0
	TOTAL LOCATION PROGRAM EXPENDITURES					\$1,916,274

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Hillcrest High School

Hillcrest High School			
2016-17 CBEDS Enrollment			1,790
Unrestricted General Fund Program Expenditures			2017-18 Budget
District Funded			
	Certificated Salaries		\$6,639,051
	Classified Salaries		\$642,383
	Benefits		\$2,477,415
	Operations/Utilities		\$342,600
Site Funded			
	Discretionary		\$638,867
	LCFF-LI		\$65,927
	LCFF EL		\$29,635
	Total Unrestricted General Fund Program Expenditures		\$10,835,878
Restricted General Fund Program Expenditures			
Site Funded			
	Title I		\$0
	Total Restricted General Fund Program Expenditures		\$0
	TOTAL LOCATION PROGRAM EXPENDITURES		\$10,835,878

*LCFF-LI: Low Income
LCFF-EL: English Learner*

La Sierra High School

La Sierra High School						
2016-17 CBEDS Enrollment						1,767
Unrestricted General Fund Program Expenditures						2017-18 Budget
District Funded						
	Certificated Salaries					\$7,994,000
	Classified Salaries					\$1,040,334
	Benefits					\$3,037,040
	Operations/Utilities					\$422,600
Site Funded						
	Discretionary					\$646,893
	LCFF-LI					\$95,888
	LCFF EL					\$41,140
	Total Unrestricted General Fund Program Expenditures					\$13,277,895
Restricted General Fund Program Expenditures						
Site Funded						
	Title I					\$0
	CPA - Health Academy					\$75,000
	CPA - Business Academy					\$75,000
	Total Restricted General Fund Program Expenditures					\$150,000
	TOTAL LOCATION PROGRAM EXPENDITURES					\$13,427,895

*LCFF-LI: Low Income
LCFF-EL: English Learner*

Norte Vista High School

Norte Vista High School						
2016-17 CBEDS Enrollment						2,213
Unrestricted General Fund Program Expenditures						2017-18 Budget
District Funded						
	Certificated Salaries					\$8,914,521
	Classified Salaries					\$936,390
	Benefits					\$3,303,178
	Operations/Utilities					\$434,600
Site Funded						
	Discretionary					\$653,313
	LCFF-LI					\$150,035
	LCFF EL					\$62,850
	Total Unrestricted General Fund Program Expenditures					\$14,454,887
Restricted General Fund Program Expenditures						
Site Funded						
	Title I					\$0
	CPA - Clean Technology & Renewable Energy					\$136,500
	Total Restricted General Fund Program Expenditures					\$136,500
	TOTAL LOCATION PROGRAM EXPENDITURES					\$14,591,387

*LCFF-LI: Low Income
LCFF-EL: English Learner*

VIII. MULTI-YEAR PROJECTIONS

Alvord Unified School District

2017-18 Budget

General Fund

DESCRIPTION	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Actuals	Actuals	Projected	Projected	Projected
A. REVENUES						
LCFF Sources	\$ 146,093,167	\$ 170,532,447	\$ 182,230,158	\$ 185,915,012	\$ 193,914,531	\$ 199,262,399
Federal Revenues	\$ 11,183,469	\$ 11,468,883	\$ 10,740,329	\$ 10,560,316	\$ 10,560,316	\$ 10,560,316
Other State Revenues	\$ 11,341,918	\$ 21,321,251	\$ 23,972,834	\$ 22,310,987	\$ 19,618,329	\$ 18,140,573
Other Local Revenue	\$ 6,464,614	\$ 6,344,782	\$ 6,411,063	\$ 4,099,694	\$ 3,979,940	\$ 3,979,940
TOTAL REVENUES	\$ 175,083,169	\$ 209,667,362	\$ 223,354,384	\$ 222,886,009	\$ 228,073,116	\$ 231,943,228
B. EXPENDITURES						
Certificated Salaries	\$ 94,555,149	\$ 104,391,603	\$ 106,253,290	\$ 106,509,122	\$ 107,932,522	\$ 109,381,199
Classified Salaries	\$ 20,922,158	\$ 23,934,470	\$ 26,866,544	\$ 28,300,453	\$ 29,529,601	\$ 30,762,282
Employee Benefits	\$ 36,065,744	\$ 43,634,325	\$ 54,916,044	\$ 57,788,845	\$ 62,108,130	\$ 66,176,666
Books and Supplies	\$ 5,798,454	\$ 6,909,443	\$ 6,199,924	\$ 9,109,456	\$ 8,423,478	\$ 8,423,478
Services, Other Oper. Exps	\$ 19,610,966	\$ 20,947,990	\$ 21,634,788	\$ 20,148,096	\$ 21,530,521	\$ 18,533,671
Capital Outlay	\$ 32,594	\$ -	\$ 112,929	\$ -	\$ -	\$ -
Other Outgo	\$ 2,428,089	\$ 3,283,106	\$ 1,812,065	\$ 700,000	\$ 700,000	\$ 700,000
Direct Support/Indirect Costs	\$ (475,268)	\$ (404,755)	\$ (507,179)	\$ (488,324)	\$ (469,717)	\$ (469,717)
TOTAL EXPENDITURES	\$ 178,937,885	\$ 202,696,182	\$ 217,288,405	\$ 222,067,648	\$ 229,754,535	\$ 233,507,579
C. EXCESS (DEFICIENCY)	\$ (3,854,717)	\$ 6,971,180	\$ 6,065,979	\$ 818,361	\$ (1,681,419)	\$ (1,564,351)

Alvord Unified School District

2017-18 Budget

General Fund

DESCRIPTION	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Actuals	Actuals	Projected	Projected	Projected
D. OTHER SOURCES/USES						
Interfund Transfers In - Other	\$ 360,294	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Def. Maint	\$ -	\$ 1,271,234	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Interfund Trfs Out - Cafeteria	\$ 48,963	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Insurance Funds	\$ -	\$ 350,000	\$ 689,248	\$ 200,000	\$ 200,000	\$ 200,000
Interfund Trfs Out - Adult Ed	\$ 156,895	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Other	\$ 1,765,214	\$ 1,393,476	\$ -	\$ -	\$ -	\$ -
Other Sources - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Sources/Uses	\$ (1,610,778)	\$ (3,014,710)	\$ (1,689,248)	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)
E. NET INCREASE (DECREASE)	\$ (5,465,495)	\$ 3,956,469	\$ 4,376,731	\$ (381,639)	\$ (2,881,419)	\$ (2,764,351)
F. FUND BALANCE						
Beginning Balance, July 1,	\$ 15,854,448	\$ 10,388,953	\$ 14,345,423	\$ 18,722,154	\$ 18,340,515	\$ 15,459,096
Audit Adjustments/Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Beginning Balance	\$ 15,854,448	\$ 10,388,953	\$ 14,345,423	\$ 18,722,154	\$ 18,340,515	\$ 15,459,096
Ending Balance, June 30,	<u>\$ 10,388,953</u>	<u>\$ 14,345,423</u>	<u>\$ 18,722,154</u>	<u>\$ 18,340,515</u>	<u>\$ 15,459,096</u>	<u>\$ 12,694,745</u>
Components of Ending Fund Balance						
Revolving Cash	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Stores	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Uncertainties	\$ 5,427,269	\$ 6,171,327	\$ 6,569,330	\$ 6,698,029	\$ 6,928,636	\$ 7,041,227
%	3.03%	3.02%	3.00%	3.00%	3.00%	3.00%
Restricted Ending Fund Balance	\$ 3,083,850	\$ 3,473,349	\$ 4,950,216	\$ 6,492,181	\$ 5,804,535	\$ 5,804,535
Board Assigned/Unassigned	\$ 1,862,834	\$ 4,685,747	\$ 7,187,608	\$ 5,135,304	\$ 2,710,925	\$ (166,017)

**Alvord Unified School District
2017-18 Budget
Unrestricted**

DESCRIPTION	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Actuals	Actuals	Projected	Projected	Projected
A. REVENUES						
LCFF Sources	\$ 146,093,167	\$ 170,532,447	\$ 182,230,158	\$ 185,915,012	\$ 193,914,531	\$ 199,262,399
Federal Revenues	\$ 391,253	\$ 74,256	\$ 76,962	\$ 77,750	\$ 77,750	\$ 77,750
Other State Revenues	\$ 4,520,302	\$ 13,452,723	\$ 7,553,161	\$ 6,243,427	\$ 3,550,769	\$ 3,542,602
Other Local Revenue	\$ 740,935	\$ 1,003,635	\$ 1,382,349	\$ 969,754	\$ 850,000	\$ 850,000
TOTAL REVENUES	\$ 151,745,658	\$ 185,063,060	\$ 191,242,631	\$ 193,205,943	\$ 198,393,050	\$ 203,732,751
B. EXPENDITURES						
Certificated Salaries	\$ 78,790,382	\$ 87,710,613	\$ 88,771,277	\$ 89,443,684	\$ 90,601,572	\$ 91,780,398
Classified Salaries	\$ 14,990,483	\$ 16,106,140	\$ 17,940,114	\$ 18,880,186	\$ 19,698,684	\$ 20,502,715
Employee Benefits	\$ 29,165,185	\$ 35,288,018	\$ 37,698,507	\$ 38,573,180	\$ 41,498,130	\$ 44,223,666
Books and Supplies	\$ 2,440,862	\$ 4,414,184	\$ 3,421,969	\$ 6,227,612	\$ 5,541,634	\$ 5,541,634
Services, Other Oper. Exps	\$ 11,608,562	\$ 13,797,793	\$ 15,010,763	\$ 14,726,190	\$ 15,108,615	\$ 15,683,324
Capital Outlay	\$ 16,061	\$ -	\$ 56,953	\$ -	\$ -	\$ -
Other Outgo	\$ 1,727,632	\$ 1,997,418	\$ 633,793	\$ 700,000	\$ 700,000	\$ 700,000
Direct Support/Indirect Costs	\$ (2,013,258)	\$ (1,932,014)	\$ (2,563,739)	\$ (3,019,750)	\$ (2,801,143)	\$ (2,801,143)
TOTAL EXPENDITURES	\$ 136,725,909	\$ 157,382,153	\$ 160,969,637	\$ 165,531,102	\$ 170,347,492	\$ 175,630,594
C. EXCESS (DEFICIENCY)	\$ 15,019,748	\$ 27,680,908	\$ 30,272,994	\$ 27,674,841	\$ 28,045,558	\$ 28,102,157

**Alvord Unified School District
2017-18 Budget
Unrestricted**

DESCRIPTION	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Projected	2018-19 Projected	2019-20 Projected
D. OTHER SOURCES/USES						
Interfund Transfers In - Other	\$ 360,294	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Def. Maint	\$ -	\$ 271,234	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Cafeteria	\$ 48,963	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Insurance Funds	\$ -	\$ 350,000	\$ 689,248	\$ 200,000	\$ 200,000	\$ 200,000
Interfund Trfs Out - Adult Ed	\$ 156,895	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Energy Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - State Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ (16,603,137)	\$ (23,492,703)	\$ (26,683,882)	\$ (29,398,445)	\$ (30,039,331)	\$ (30,666,508)
Total Other Sources/Uses	\$ (16,448,701)	\$ (24,113,937)	\$ (27,373,130)	\$ (29,598,445)	\$ (30,239,331)	\$ (30,866,508)
E. NET INCREASE (DECREASE)	\$ (1,428,953)	\$ 3,566,971	\$ 2,899,864	\$ (1,923,604)	\$ (2,193,773)	\$ (2,764,351)
F. FUND BALANCE						
Beginning Balance, July 1,	\$ 8,734,056	\$ 7,305,103	\$ 10,872,074	\$ 13,771,938	\$ 11,848,334	\$ 9,654,561
Audit Adjustments/Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Beginning Balance	\$ 8,734,056	\$ 7,305,103	\$ 10,872,074	\$ 13,771,938	\$ 11,848,334	\$ 9,654,561
Ending Balance, June 30,	<u>\$ 7,305,103</u>	<u>\$ 10,872,074</u>	<u>\$ 13,771,938</u>	<u>\$ 11,848,334</u>	<u>\$ 9,654,561</u>	<u>\$ 6,890,210</u>
Components of Ending Fund Balance						
Revolving Cash	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Stores	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Uncertainties	\$ 5,427,269	\$ 6,171,327	\$ 6,569,330	\$ 6,698,029	\$ 6,928,636	\$ 7,041,227
Board Assigned/Unassigned	\$ 1,862,834	\$ 4,685,747	\$ 7,187,608	\$ 5,135,304	\$ 2,710,925	\$ (166,017)

Alvord Unified School District

2017-18 Budget

Restricted

DESCRIPTION	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Actuals	Actuals	Projected	Projected	Projected
A. REVENUES						
LCFF Sources	\$ -	\$ -	\$ -		\$ -	\$ -
Federal Revenues	\$ 10,792,216	\$ 11,394,627	\$ 10,663,367	\$ 10,482,566	\$ 10,482,566	\$ 10,482,566
Other State Revenues	\$ 6,821,616	\$ 7,868,528	\$ 16,419,673	\$ 16,067,560	\$ 16,067,560	\$ 14,597,971
Other Local Revenue	\$ 5,723,679	\$ 5,341,147	\$ 5,028,714	\$ 3,129,940	\$ 3,129,940	\$ 3,129,940
TOTAL REVENUES	\$ 23,337,511	\$ 24,604,302	\$ 32,111,753	\$ 29,680,066	\$ 29,680,066	\$ 28,210,477
B. EXPENDITURES						
Certificated Salaries	\$ 15,764,766	\$ 16,680,989	\$ 17,482,013	\$ 17,065,438	\$ 17,330,950	\$ 17,600,801
Classified Salaries	\$ 5,931,676	\$ 7,828,330	\$ 8,926,430	\$ 9,420,267	\$ 9,830,917	\$ 10,259,567
Employee Benefits	\$ 6,900,558	\$ 8,346,307	\$ 17,217,536	\$ 19,215,665	\$ 20,610,000	\$ 21,953,000
Books and Supplies	\$ 3,357,592	\$ 2,495,259	\$ 2,777,955	\$ 2,881,844	\$ 2,881,844	\$ 2,881,844
Services, Other Oper. Exps	\$ 8,002,404	\$ 7,150,197	\$ 6,624,025	\$ 5,421,906	\$ 6,421,906	\$ 2,850,347
Capital Outlay	\$ 16,533	\$ -	\$ 55,976	\$ -	\$ -	\$ -
Other Outgo	\$ 700,456	\$ 1,285,688	\$ 1,178,273	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 1,537,990	\$ 1,527,259	\$ 2,056,560	\$ 2,531,426	\$ 2,331,426	\$ 2,331,426
TOTAL EXPENDITURES	\$ 42,211,976	\$ 45,314,029	\$ 56,318,768	\$ 56,536,546	\$ 59,407,043	\$ 57,876,985
C. EXCESS (DEFICIENCY)	\$ (18,874,465)	\$ (20,709,728)	\$ (24,207,015)	\$ (26,856,480)	\$ (29,726,977)	\$ (29,666,508)

Alvord Unified School District

2017-18 Budget

Restricted

DESCRIPTION	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Actuals	Actuals	Projected	Projected	Projected
D. OTHER SOURCES/USES						
Interfund Transfers In - Spec Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers In - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out - Child Care Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Special Reserve Fd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Def. Maint	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Interfund Trfs Out - Insurance Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Adult Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Other	\$ 1,765,214.06	\$ 1,393,476.46	\$ -	\$ -	\$ -	\$ -
Other Sources - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Energy Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - State Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ 16,603,137.29	\$ 23,492,702.59	\$ 26,683,881.90	\$ 29,398,445.00	\$ 30,039,331.00	\$ 30,666,508.00
Total Other Sources/Uses	\$ 14,837,923.23	\$ 21,099,226.13	\$ 25,683,881.90	\$ 28,398,445.00	\$ 29,039,331.00	\$ 29,666,508.00
E. NET INCREASE (DECREASE)	\$ (4,036,541.97)	\$ 389,498.25	\$ 1,476,867.38	\$ 1,541,965.00	\$ (687,646.00)	\$ -
F. FUND BALANCE						
Beginning Balance, July 1,	\$ 7,120,392.28	\$ 3,083,850.31	\$ 3,473,348.56	\$ 4,950,215.94	\$ 6,492,180.94	\$ 5,804,534.94
Audit Adjustments/Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Beginning Balance	\$ 7,120,392.28	\$ 3,083,850.31	\$ 3,473,348.56	\$ 4,950,215.94	\$ 6,492,180.94	\$ 5,804,534.94
Ending Balance, June 30,	<u>\$ 3,083,850.31</u>	<u>\$ 3,473,348.56</u>	<u>\$ 4,950,215.94</u>	<u>\$ 6,492,180.94</u>	<u>\$ 5,804,534.94</u>	<u>\$ 5,804,534.94</u>

IX. OTHER FUNDS

Other District Funds

Adult Education (Fund 11)

The Adult Education Fund is used to account for all revenue and expenditures related to Alvord's Adult Education Program. Money in this fund shall be expended for adult education purposes only.

Cafeteria Fund (Fund 13)

Alvord maintains a separate fund for all activities related to the Nutrition Service Program. This fund pays for all food service employees and the food that is purchased and prepared for the students and staff at Alvord Unified Schools. Revenues are generated primarily through food sales and Federal Reimbursements.

Deferred Maintenance Fund (Fund 14)

Alvord maintains a separate fund for all activities related to Deferred Maintenance. Previously, the State provided direct funding for this program. The District no longer receives separate funds to operate this program and must fund it internally.

Building Fund (Fund 21)

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Expenditures in this fund are most commonly made against the 6000 object codes for capital outlay.

Capital Facilities Fund (Fund 25)

The Capital Facilities Fund was created in 1986-87 for the collection of fees paid by developers and individuals prior to the issuance of building permits. This fund is used in conjunction with other Alvord USD facility funds to provide resources for building and renovating Alvord schools. The majority of funds are held in reserve until specific projects are identified.

County School Facilities Fund (Fund 35)

This fund contains state apportionments for school facility projects from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State School Facilities Fund (Proposition 1D). These funds are authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. Alvord has resources in this fund from its participation in both the state modernization and new construction programs.

Other District Funds

Special Reserve Fund – Capital Projects (Fund 40)

The Alvord's Special Reserve Fund was established to control locally generated funds that are targeted for site improvements and other capital expenditures related to school facilities. The source of funds that are available in Fund 40 are Redevelopment Agency Dissolution Pass-Through Funding that is restricted for Capital Outlay purposes only.

Capital Project Fund for Blended Component Units (Fund 49)

The Capital Project Fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts (CFD). CFD funds are used to purchase land and build schools in new community developments.

Bond Interest and Redemption Fund (Fund 51).

This fund is used for the repayment of bonds issued for an LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund (Fund 51) of the LEA.

Debt Service Fund for Blended Component Units (Fund 52)

This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP).

Workers Compensation Self-Insurance Fund (Fund 67)

This fund contains the activity for the self-insured Workers Compensation Fund. Revenue from this fund is received from payroll related costs. Expenditures include medical and other payments related to on the job injuries and secondary insurance coverage.

Health and Welfare Self-Insurance Fund (Fund 68)

Alvord maintains a health benefit package for certificated retirees, which includes medical, dental, vision, life and disability coverage. Like the Workers Compensation Fund, the Health Insurance Fund is also a self-insurance fund. Contributions are received from other district funds for each eligible employee. Dependent coverage is offered at a cost to the employee. Revenues from contributions and dependent co-pays are used to pay claims and other costs associated with managing the health plan.

Foundation Private-Purpose Trust Fund (Fund 73)

This fund is used to account separately for gifts or bequests per Education Code Section 41031 that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

Alvord Unified School District
Adult Education Fund (Fund 11)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenues	\$ -	\$ 343,420	\$ 343,420	\$ -	\$ 348,925	\$ 348,925
Other Local Revenues	\$ -	\$ 66,484	\$ 66,484	\$ -	\$ 700	\$ 700
TOTAL REVENUES	\$ -	\$ 409,904	\$ 409,904	\$ -	\$ 349,625	\$ 349,625
B. EXPENDITURES						
Certificated Salaries	\$ -	\$ 102,733	\$ 102,733	\$ -	\$ 135,700	\$ 135,700
Classified Salaries	\$ -	\$ 32,573	\$ 32,573	\$ -	\$ 65,455	\$ 65,455
Employee Benefits	\$ -	\$ 35,573	\$ 35,573	\$ -	\$ 59,801	\$ 59,801
Books and Supplies	\$ -	\$ 57,265	\$ 57,265	\$ -	\$ 98,164	\$ 98,164
Services, Other Oper. Exps	\$ -	\$ 8,022	\$ 8,022	\$ -	\$ 32,689	\$ 32,689
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ 11,299	\$ 11,299	\$ -	\$ 19,938	\$ 19,938
TOTAL EXPENDITURES	\$ -	\$ 247,464	\$ 247,464	\$ -	\$ 411,747	\$ 411,747
C. EXCESS (DEFICIENCY)	\$ -	\$ 162,440	\$ 162,440	\$ -	\$ (62,122)	\$ (62,122)

Alvord Unified School District
Adult Education Fund (Fund 11)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Insurance Funds	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources/Uses	\$0	\$0	\$0	\$0	\$0	\$0
<u>E. NET INCREASE (DECREASE)</u>	\$0	\$162,440	\$162,440	\$0	(\$62,122)	(\$62,122)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	\$0	\$40,474	\$40,474	\$0	\$202,914	\$202,914
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$40,474	\$40,474	\$0	\$202,914	\$202,914
Ending Balance, June 30,	<u>\$0</u>	<u>\$202,914</u>	<u>\$202,914</u>	<u>\$0</u>	<u>\$140,792</u>	<u>\$140,792</u>

**Alvord Unified School District
Cafeteria Fund (Fund 13)
Unrestricted and Restricted**

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ 9,197,254	\$ 9,197,254	\$ -	\$ 9,732,217	\$ 9,732,217
Other State Revenues	\$ -	\$ 612,468	\$ 612,468	\$ -	\$ 672,174	\$ 672,174
Other Local Revenues	\$ -	\$ 896,100	\$ 896,100	\$ -	\$ 965,800	\$ 965,800
TOTAL REVENUES	\$ -	\$ 10,705,821	\$ 10,705,821	\$ -	\$ 11,370,191	\$ 11,370,191
B. EXPENDITURES						
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ 3,616,558	\$ 3,616,558	\$ -	\$ 3,935,655	\$ 3,935,655
Employee Benefits	\$ -	\$ 1,429,142	\$ 1,429,142	\$ -	\$ 1,556,279	\$ 1,556,279
Books and Supplies	\$ -	\$ 4,918,592	\$ 4,918,592	\$ -	\$ 4,387,861	\$ 4,387,861
Services, Other Oper. Exps	\$ -	\$ 282,720	\$ 282,720	\$ -	\$ 320,414	\$ 320,414
Capital Outlay	\$ -	\$ 204,599	\$ 204,599	\$ -	\$ 761,864	\$ 761,864
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ 495,880	\$ 495,880	\$ -	\$ 468,386	\$ 468,386
TOTAL EXPENDITURES	\$ -	\$ 10,947,493	\$ 10,947,493	\$ -	\$ 11,430,459	\$ 11,430,459
C. EXCESS (DEFICIENCY)	\$ -	\$ (241,671)	\$ (241,671)	\$ -	\$ (60,268)	\$ (60,268)

Alvord Unified School District
Cafeteria Fund (Fund 13)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Special Reserve Fd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Def. Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Trfs Out - Insurance Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>E. NET INCREASE (DECREASE)</u>	\$ -	\$ (241,671)	\$ (241,671)	\$ -	\$ (60,268)	\$ (60,268)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	\$ -	\$3,610,945	\$3,610,945	\$ -	\$3,369,273	\$3,369,273
Audit Adjustments/Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Beginning Balance	\$ -	\$3,610,945	\$3,610,945	\$ -	\$3,369,273	\$3,369,273
Ending Balance, June 30,	\$ -	<u>\$3,369,273</u>	<u>\$3,369,273</u>	\$ -	<u>\$3,309,005</u>	<u>\$3,309,005</u>

**Alvord Unified School District
Deferred Maintenance Fund (Fund 14)
Unrestricted and Restricted**

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$5,548	\$5,548	\$0	\$4,900	\$4,900
TOTAL REVENUES	\$0	\$5,548	\$5,548	\$0	\$4,900	\$4,900
B. EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$13,673	\$13,673	\$0	\$0	\$0
Services, Other Oper. Exps	\$0	\$565,852	\$565,852	\$0	\$341,000	\$341,000
Capital Outlay	\$0	\$359,756	\$359,756	\$0	\$659,000	\$659,000
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$939,281	\$939,281	\$0	\$1,000,000	\$1,000,000
C. EXCESS (DEFICIENCY)	\$0	(\$933,732)	(\$933,732)	\$0	(\$995,100)	(\$995,100)

Alvord Unified School District
Deferred Maintenance Fund (Fund 14)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	\$0	\$1,000,000	\$1,000,000	\$0	\$1,000,000	\$1,000,000
Interfund Trfs Out - Special Reserve Fd	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interund Trfs Out - Insurance Funds	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources/Uses	\$0	\$1,000,000	\$1,000,000	\$0	\$1,000,000	\$1,000,000
E. NET INCREASE (DECREASE)	\$0	\$66,268	\$66,268	\$0	\$4,900	\$4,900
F. FUND BALANCE						
Beginning Balance, July 1,	\$0	\$78,883	\$78,883	\$0	\$145,151	\$145,151
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$78,883	\$78,883	\$0	\$145,151	\$145,151
Ending Balance, June 30,	<u>\$0</u>	<u>\$145,151</u>	<u>\$145,151</u>	<u>\$0</u>	<u>\$150,051</u>	<u>\$150,051</u>

Alvord Unified School District
Bulding Fund (Fund 21)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$62,441	\$62,441	\$0	\$70,100	\$70,100
TOTAL REVENUES	\$0	\$62,441	\$62,441	\$0	\$70,100	\$70,100
B. EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$33,370	\$33,370	\$0	\$0	\$0
Services,Other Oper. Exps	\$0	\$205,981	\$205,981	\$0	\$110,801	\$110,801
Capital Outlay	\$0	\$13,198,688	\$13,198,688	\$0	\$5,347,876	\$5,347,876
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$13,438,038	\$13,438,038	\$0	\$5,458,677	\$5,458,677
C. EXCESS (DEFICIENCY)	\$0	(\$13,375,598)	(\$13,375,598)	\$0	(\$5,388,577)	(\$5,388,577)

Alvord Unified School District

Bulding Fund (Fund 21)

Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In	\$0	\$2,966,651	\$2,966,651	\$0	\$5,347,876	\$5,347,876
Interfund Trfs Out	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interund Trfs Out - Insurance Funds	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources/Uses	\$0	\$2,966,651	\$2,966,651	\$0	\$5,347,876	\$5,347,876
E. NET INCREASE (DECREASE)	\$0	(\$10,408,946)	(\$10,408,946)	\$0	(\$40,701)	(\$40,701)
F. FUND BALANCE						
Beginning Balance, July 1,	\$0	\$10,725,775	\$10,725,775	\$0	\$316,828	\$316,828
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$10,725,775	\$10,725,775	\$0	\$316,828	\$316,828
Ending Balance, June 30,	<u>\$0</u>	<u>\$316,828</u>	<u>\$316,828</u>	<u>\$0</u>	<u>\$276,127</u>	<u>\$276,127</u>

**Alvord Unified School District
Capital Facilities (Fund 25)
Unrestricted and Restricted**

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$421,622	\$421,622	\$0	\$4,400	\$4,400
TOTAL REVENUES	\$0	\$421,622	\$421,622	\$0	\$4,400	\$4,400
B. EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$214,896	\$214,896	\$0	\$111,624	\$111,624
Employee Benefits	\$0	\$89,595	\$89,595	\$0	\$41,534	\$41,534
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Services, Other Oper. Exps	\$0	\$55,630	\$55,630	\$0	\$148,541	\$148,541
Capital Outlay	\$0	\$25,735	\$25,735	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	0	385,856	385,856	0	301,699	301,699
C. EXCESS (DEFICIENCY)	0	35,766	35,766	0	(297,299)	(297,299)

**Alvord Unified School District
Capital Facilities (Fund 25)
Unrestricted and Restricted**

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interund Trfs Out - Insurance Funds	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources/Uses	\$0	\$0	\$0	\$0	\$0	\$0
E. NET INCREASE (DECREASE)	\$0	\$35,766	\$35,766	\$0	(\$297,299)	(\$297,299)
F. FUND BALANCE						
Beginning Balance, July 1,	\$0	\$448,016	\$448,016	\$0	\$483,782	\$483,782
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$448,016	\$448,016	\$0	\$483,782	\$483,782
Ending Balance, June 30,	<u>\$0</u>	<u>\$483,782</u>	<u>\$483,782</u>	<u>\$0</u>	<u>\$186,483</u>	<u>\$186,483</u>

Alvord Unified School District
County School Facilities Fund (Fund 35)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$103,155	\$103,155	\$0	\$94,600	\$94,600
TOTAL REVENUES	\$0	\$103,155	\$103,155	\$0	\$94,600	\$94,600
B. EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Services, Other Oper. Exps	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0
C. EXCESS (DEFICIENCY)	\$0	\$103,155	\$103,155	\$0	\$94,600	\$94,600

Alvord Unified School District
County School Facilities Fund (Fund 35)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out	\$0	\$2,636,651	\$2,636,651	\$0	\$5,347,876	\$5,347,876
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources/Uses	\$0	(\$2,636,651)	(\$2,636,651)	\$0	(\$5,347,876)	(\$5,347,876)
E. NET INCREASE (DECREASE)	\$0	(\$2,533,497)	(\$2,533,497)	\$0	(\$5,253,276)	(\$5,253,276)
F. FUND BALANCE						
Beginning Balance, July 1,	\$0	\$12,727,709	\$12,727,709	\$0	\$10,194,212	\$10,194,212
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$12,727,709	\$12,727,709	\$0	\$10,194,212	\$10,194,212
Ending Balance, June 30,	<u>\$0</u>	<u>\$10,194,212</u>	<u>\$10,194,212</u>	<u>\$0</u>	<u>\$4,940,936</u>	<u>\$4,940,936</u>

Alvord Unified School District
Special Reserve Capital Projects Fund (Fund 40)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$13,975	\$13,975	\$0	\$14,800	\$14,800
TOTAL REVENUES	\$0	\$13,975	\$13,975	\$0	\$14,800	\$14,800
B. EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$3,609	\$3,609	\$0	\$0	\$0
Services, Other Oper. Exps	\$0	\$1,953,950	\$1,953,950	\$0	\$607,896	\$607,896
Capital Outlay	\$0	\$166,076	\$166,076	\$0	\$0	\$0
Other Outgo	\$0	\$3,282	\$3,282	\$0	\$394,852	\$394,852
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$2,126,917	\$2,126,917	\$0	\$1,002,748	\$1,002,748
C. EXCESS (DEFICIENCY)	\$0	(\$2,112,942)	(\$2,112,942)	\$0	(\$987,948)	(\$987,948)

Alvord Unified School District
Special Reserve Capital Projects Fund (Fund 40)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	\$0	\$70,000	\$70,000	\$0	\$0	\$0
Interfund Trfs Out	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interund Trfs Out - Insurance Funds	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources/Uses	\$0	\$70,000	\$70,000	\$0	\$0	\$0
E. NET INCREASE (DECREASE)	\$0	(\$2,042,942)	(\$2,042,942)	\$0	(\$987,948)	(\$987,948)
F. FUND BALANCE						
Beginning Balance, July 1,	\$0	\$3,031,336	\$3,031,336	\$0	\$988,394	\$988,394
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$3,031,336	\$3,031,336	\$0	\$988,394	\$988,394
Ending Balance, June 30,	<u>\$0</u>	<u>\$988,394</u>	<u>\$988,394</u>	<u>\$0</u>	<u>\$446</u>	<u>\$446</u>

Alvord Unified School District
Capital Projects Fund for Blended Component Units (Fund 49)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$282,208	\$282,208	\$0	\$282,208	\$282,208
TOTAL REVENUES	\$0	\$282,208	\$282,208	\$0	\$282,208	\$282,208
B. EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Services, Other Oper. Exps	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Interest	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0
C. EXCESS (DEFICIENCY)	\$0	\$282,208	\$282,208	\$0	\$282,208	\$282,208

Alvord Unified School District
Capital Projects Fund for Blended Component Units (Fund 49)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Insurance Funds	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources/Uses	\$0	(\$333)	(\$333)	\$0	\$0	\$0
Total Other Sources/Uses	\$0	(\$333)	(\$333)	\$0	\$0	\$0
E. NET INCREASE (DECREASE)	\$0	\$281,875	\$281,875	\$0	\$282,208	\$282,208
F. FUND BALANCE						
Beginning Balance, July 1,	\$0	\$1,000,987	\$1,000,987	\$0	\$1,282,862	\$1,282,862
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$1,000,987	\$1,000,987	\$0	\$1,282,862	\$1,282,862
Ending Balance, June 30,	<u>\$0</u>	<u>\$1,282,862</u>	<u>\$1,282,862</u>	<u>\$0</u>	<u>\$1,565,070</u>	<u>\$1,565,070</u>

Alvord Unified School District
Bond Interest and Redemption Fund (Fund 51)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$116,541	\$116,541	\$0	\$113,618	\$113,618
Other Local Revenues	\$0	\$12,514,211	\$12,514,211	\$0	\$12,184,300	\$12,184,300
TOTAL REVENUES	\$0	\$12,630,752	\$12,630,752	\$0	\$12,297,918	\$12,297,918
B. EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Services, Other Oper. Exps	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$11,991,908	\$11,991,908	\$0	\$12,273,083	\$12,273,083
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$11,991,908	\$11,991,908	\$0	\$12,273,083	\$12,273,083
C. EXCESS (DEFICIENCY)	\$0	\$638,844	\$638,844	\$0	\$24,835	\$24,835

Alvord Unified School District
Bond Interest and Redemption Fund (Fund 51)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Insurance Funds	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources/Uses	\$0	\$0	\$0	\$0	\$0	\$0
E. NET INCREASE (DECREASE)	\$0	\$638,844	\$638,844	\$0	\$24,835	\$24,835
F. FUND BALANCE						
Beginning Balance, July 1,	\$0	\$8,928,609	\$8,928,609	\$0	\$9,567,453	\$9,567,453
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$8,928,609	\$8,928,609	\$0	\$9,567,453	\$9,567,453
Ending Balance, June 30,	<u>\$0</u>	<u>\$9,567,453</u>	<u>\$9,567,453</u>	<u>\$0</u>	<u>\$9,592,289</u>	<u>\$9,592,289</u>

Alvord Unified School District
Debt Service Fund for Blended Components (Fund 52)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$147,334	\$147,334	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$147,334	\$147,334	\$0	\$0	\$0
B. EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Services, Other Oper. Exps	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$2,027,061	\$2,027,061	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$2,027,061	\$2,027,061	\$0	\$0	\$0
C. EXCESS (DEFICIENCY)	\$0	(\$1,879,727)	(\$1,879,727)	\$0	\$0	\$0

Alvord Unified School District
Debt Service Fund for Blended Components (Fund 52)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Insurance Funds	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	(\$160)	(\$160)	\$0	\$0	\$0
Total Other Sources/Uses	\$0	(\$160)	(\$160)	\$0	\$0	\$0
E. NET INCREASE (DECREASE)	\$0	(\$1,879,887)	(\$1,879,887)	\$0	\$0	\$0
F. FUND BALANCE						
Beginning Balance, July 1,	\$0	\$1,879,887	\$1,879,887	\$0	\$0	\$0
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$1,879,887	\$1,879,887	\$0	\$0	\$0
Ending Balance, June 30,	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Alvord Unified School District
Self-Insurance Fund (Fund 67)
Unrestricted and Restricted**

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$60,974	\$60,974	\$0	\$44,400	\$44,400
TOTAL REVENUES	\$0	\$60,974	\$60,974	\$0	\$44,400	\$44,400
B. EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$102,750	\$102,750	\$0	\$109,178	\$109,178
Employee Benefits	\$0	\$44,573	\$44,573	\$0	\$46,507	\$46,507
Books and Supplies	\$0	\$68,230	\$68,230	\$0	\$10,000	\$10,000
Services, Other Oper. Exps	\$0	\$108,017	\$108,017	\$0	\$1,035,000	\$1,035,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$323,570	\$323,570	\$0	\$1,200,685	\$1,200,685
C. EXCESS (DEFICIENCY)	\$0	(\$262,596)	(\$262,596)	\$0	(\$1,156,285)	(\$1,156,285)

**Alvord Unified School District
Self-Insurance Fund (Fund 67)
Unrestricted and Restricted**

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
<u>OTHER SOURCES/USES</u>						
Interfund Transfers In - Insurance Reserve	\$0	\$289,248	\$289,248	\$0	\$200,000	\$200,000
Interfund Trfs Out - Special Reserve Fd	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interund Trfs Out - Insurance Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources/Uses	\$0	\$289,248	\$289,248	\$0	\$200,000	\$200,000
NET INCREASE (DECREASE)	\$0	\$26,652	\$26,652	\$0	(\$956,285)	(\$956,285)
<u>FUND BALANCE</u>						
Beginning Balance, July 1,	\$0	(\$327,139)	(\$327,139)	\$0	(\$300,488)	(\$300,488)
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	(\$327,139)	(\$327,139)	\$0	(\$300,488)	(\$300,488)
Ending Balance, June 30,	<u>\$0</u>	<u>(\$300,488)</u>	<u>(\$300,488)</u>	<u>\$0</u>	<u>(\$1,256,773)</u>	<u>(\$1,256,773)</u>

**Alvord Unified School District
Health & Welfare Fund (Fund 68)
Unrestricted and Restricted**

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>A. REVENUES</u>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$939,010	\$939,010	\$0	\$792,926	\$792,926
TOTAL REVENUES	\$0	\$939,010	\$939,010	\$0	\$792,926	\$792,926
<u>B. EXPENDITURES</u>						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$1,260,583	\$1,260,583	\$0	\$1,190,000	\$1,190,000
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Services, Other Oper. Exps	\$0	(\$481,420)	(\$481,420)	\$0	(\$440,000)	(\$440,000)
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$779,164	\$779,164	\$0	\$750,000	\$750,000
<u>C. EXCESS (DEFICIENCY)</u>	\$0	\$159,846	\$159,846	\$0	\$42,926	\$42,926

**Alvord Unified School District
Health & Welfare Fund (Fund 68)
Unrestricted and Restricted**

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Special Reserve Fd	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interund Trfs Out - Insurance Funds	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources/Uses	\$0	\$0	\$0	\$0	\$0	\$0
<u>E. NET INCREASE (DECREASE)</u>	\$0	\$159,846	\$159,846	\$0	\$42,926	\$42,926
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	\$0	\$294,676	\$294,676	\$0	\$454,522	\$454,522
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$294,676	\$294,676	\$0	\$454,522	\$454,522
Ending Balance, June 30,	<u>\$0</u>	<u>\$454,522</u>	<u>\$454,522</u>	<u>\$0</u>	<u>\$497,448</u>	<u>\$497,448</u>

Alvord Unified School District
Foundation Private Purpose Trust Fund (Fund 73)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$69,601	\$69,601	\$0	\$400	\$400
TOTAL REVENUES	\$0	\$69,601	\$69,601	\$0	\$400	\$400
B. EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$31,650	\$31,650	\$0	\$0	\$0
Services, Other Oper. Exps	\$0	\$37,400	\$37,400	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$69,049	\$69,049	\$0	\$0	\$0
C. EXCESS (DEFICIENCY)	\$0	\$551	\$551	\$0	\$400	\$400

Alvord Unified School District
Foundation Private Purpose Trust Fund (Fund 73)
Unrestricted and Restricted

DESCRIPTION	2016-17 UNAUDITED ACTUALS			2017-18 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In - Insurance Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Special Reserve Fd	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Trfs Out - Def. Maint	\$0	\$0	\$0	\$0	\$0	\$0
Interund Trfs Out - Insurance Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Sources/Uses	\$0	\$0	\$0	\$0	\$0	\$0
E. NET INCREASE (DECREASE)	\$0	\$551	\$551	\$0	\$400	\$400
F. FUND BALANCE						
Beginning Balance, July 1,	\$0	\$78,829	\$78,829	\$0	\$79,380	\$79,380
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	\$0	\$78,829	\$78,829	\$0	\$79,380	\$79,380
Ending Balance, June 30,	<u>\$0</u>	<u>\$79,380</u>	<u>\$79,380</u>	<u>\$0</u>	<u>\$79,780</u>	<u>\$79,780</u>

X. APPENDICES

APPENDIX A
ALVORD USD FINGERTIP FACTS 2016-17

Alvord Unified School District Appendix A- Fingertip Facts 2016-17

Schools		Students & Staff	
Number of regular students (ADA) attending district schools*	18,308	Number of students entering Kindergarten	1,347
Number of school sites	23	Number of students graduating from the 8th grade	1,448
Number of elementary schools	14	Number of students graduating from the 12th grade	1,467
Number of K-8 schools	0		
Number of middle schools	4	Certificated (non-management) full-time equivalent (FTE) positions	1,005.5
Number of high schools, including continuation and independent study	5	Classified (non-management) FTE positions	660.8
Number of adult schools	1	Management, supervisor, and confidential FTE positions	93.0
		Average Classroom Teacher Compensation	\$ 123,400
Staff Allocations		Average district contribution for employee health and welfare benefits	\$ 12,925
Kindergarten	25:1		
Grades 1-3	25:1	Annual number of minutes of student instruction required:	
Grades 4-6	32:1	Kindergarten students	36,000
Grades 7-12	32:1	Grades 1-3	50,400
		Grades 4-6	54,000
Total General Fund income and sources (in millions)	\$223.4	Grades 7-8	54,000
Total General Fund expense and uses (in millions)	\$219.0	Grades 9-12	64,800
General Fund revenue per ADA	\$12,200	California State Lottery Income (in millions)	\$ 3.6
General Fund expenditures per ADA	\$11,961	Lottery income as a percentage of income	1.63%

*projected 2016-17 P-2 ADA

APPENDIX B
CYCLE OF BUDGET CHANGES

Appendix B

School District Budgets are Not Static Documents

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local agency.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a local agency budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But while there is a base cost of service, school districts operate on such a narrow income margin that even a small swing in revenues or costs can have a major impact on local agency decisions.

School district budgets are initially adopted in June of each year, but the changes in revenue and expense occur so often during the year that almost every school board meeting will include some new change in either district income or expense. The cycle of budget changes, however, has some rhythm so that it is possible to identify by month the most significant budget change dates.

CYCLE OF BUDGET CHANGES

Early July or August	Adoption of the state budget that determines the marginal change in school district revenues. In many cases it is the marginal revenue that has the most significant impact on district expenses. Districts must revise their budget within 45 days after the adoption of the State budget.
Early August	Recording of prior-year estimated actual expenses and determination of the estimated current-year beginning balance.
Fall Months	Receipt of the certification of income that the district will receive for district categorical programs—both continuing and new. Until the certifications are received, categorical—or restricted—expenditures are based on projections of income only.
Late Summer, Fall, or Winter	Conclusions of the district's collective bargaining agreement and determination of the final compensation amounts for district employees.
Early January	Presentation to the Governing Board of the First Interim Report, which reflects district income and expense to October 31 and a projection of income and expense for the balance of the year.

<p>September, October, January, and Spring time</p>	<p>Calculation and recalculation of district ADA projections for the determination of current-year revenue limit income. Income is determined based on the average attendance of students until the Second Principal Apportionment, which is about the early part of April. ADA fluctuations can have a dramatic impact on district income—a loss of just one ADA can mean the loss of approximately \$4,660 in revenue limit income for the average school district.</p>
<p>March</p>	<p>Presentation to the Governing Board of the Second Interim Report, which reflects district income and expense to January 31, and a projection of income and expense for the balance of the year. The Interim Reports show a projected net ending balance for the district, which is a very important indicator of district fiscal health.</p>

These are just some of the important budget change points during a typical school year. Note that most of the list does not even include changes in the cost of district materials or supplies. A district budget must also be constantly revised to reflect the change from estimated to actual cost for goods and services. School district budgets, just like a home budget, must be revised to reflect updated expenditures on everything from the cost of accounting services to the cost of worker’s compensation, from the cost of air conditioning to the cost of video machine repairs.

Accurate school district budgeting is a never-ending process.



APPENDIX C
BUDGET TIMELINES & DECISION MAKING

Appendix C

Budget Timelines and Decision making Points

California school district revenues and expenditures are subject to constant change. School district There are numerous opportunities for the public to interact with the school district regarding the development of the school district's budget. Participation and comments by the community are always welcome, but there are some points when it is more advantageous for community participation than others. Those months showing an asterisk (*) reflect times when comments from the community are especially welcome. The following identifies the critical developmental steps in:

- Budget development calendar
- Budget monitoring cycles
- Closing and auditing prior year revenues and expenses

Budget Development Calendar	
➤ December	The process of developing the budget begins with a draft budget calendar. The draft calendar is reviewed and finalized by staff for presentation to the Board of Education for adoption in January. The calendar will list each of the incremental steps in the sequence of budget development.
➤ January	In January the budget calendar is presented to the Board of Education for adoption and it is likely that budget guidelines will be reviewed, revised, and a draft is made available for public review. The Governor's proposed State Budget is released on January 10 of each year, and a discussion regarding the impact on the district is reviewed and highlighted with the Board of Education shortly thereafter.
➤ February/March	During these two months, the early guides regarding budget development are completed, and planning documents for district staff are distributed and then returned to the district office.
➤ April*	Development of the first preliminary budget is in the works. Board of Education priorities are considered for inclusion in the preliminary budget and potential expansions or reductions in program and personnel are completed.
➤ May*	In May, the Governor releases his "May Revise" with his proposed amendments for the development of the subsequent year's budget for the State of California. The characteristics of the May Revise and its impact on public education are an important guide for determining the direction the following year's fiscal options. The district Governing Board will continue to evaluate the proposed budget for the coming fiscal year.

<p>➤ June</p>	<p>Final study sessions and hearings by the Board of Education are held on the development of the budget for the coming year. The public is welcome to comment on the proposed budget. The budget is adopted prior to July 1 of each year.</p>
<p>➤ July</p>	<p>In accordance with the State Constitution, the State Budget is adopted, and the process of closing the district’s books on the prior fiscal year’s revenues and expenditures begins. These two actions—establishment of prior-year revenues, expenses, and the district’s ending balance, and the adoption of the State’s final support levels for public education—are important steps in development of the final district expenditure plan.</p>
<p>➤ August*</p>	<p>In accord with State law, the district must amend its adopted budget to reflect the State of California’s actions within 45 days after the Governor’s signature on the State Budget. This revision is an important step in determining the final expenditure plans for the coming fiscal year. Concurrently, the county superintendent’s review and comments on the proposed budget are received by the district, and if the actions of the local agency have been disapproved by the county superintendent, additional review steps must be taken in the budget development.</p> <p>An important step in the development of the final budget is an update on the beginning fund balances to reflect the unaudited actuals from the closeout of the prior fiscal year that ended on June 30. This beginning balance, along with the revised revenues as adopted in the Governor’s final budget, create the financial characteristics of the expenditure plan of the coming fiscal year.</p>

APPENDIX D
GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Appendix D

Glossary of Common School Finance Terms

ADA Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998-99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see Attendance Reports)

AB 1200 Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

Accrual Basis Accounting An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad valorem taxes Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

Apportionment State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency's prior year's state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation Bill A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assessed Valuation The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

Appendix D***Glossary of Common School Finance Terms***

Attendance Reports Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Basic Aid The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003-04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. Education Code Section 41975). “Basic aid school districts” are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds or 55% vote of the electorate, depending on the type of bond measure.

Categorical Aid Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education or special programs, such as child nutrition. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

CalPADS The California Longitudinal Pupil Achievement Data System, which is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

CalPERS California Public Employees’ Retirement System. State law requires that classified employees and their employer contribute to this retirement fund.

CalSTRS California State Teachers’ Retirement System. State law requires that certificated employees, their employer, and the state contribute to this pension fund.

CBEST The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

Certificated Personnel School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

Appendix D***Glossary of Common School Finance Terms***

Classified Personnel School employees who hold positions that do not require a credential, like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income.) See Education Code Sections 41376 and 41378.

Consumer Price Index (CPI) A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Cost-of-Living Adjustment (COLA) An increase in funding for government programs, including the LCFE target calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for State and Local Governments—a government price index. See Education Code Section 42238.1.

Contribution The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district’s General Fund for support. This occurs in most districts and county offices that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).

Criteria and Standards Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Declining Enrollment Adjustment A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current year or prior year ADA. See Education Code Section 42238.5.

Deficit Factor When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Economic Impact Aid (EIA) State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families

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Education Protection Account (EPA) The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Funds collected from the increased taxes are deposited into the EPA, which is then issued to local educational agencies as a replacement for the state aid portion of the LCFF.

Education Revenue Augmentation Fund (ERAF) The fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

Encroachment The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Forest Reserve Funds Twenty-five percent of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Full-Time Equivalent (FTE) The ratio of time expended in a part-time position to that of a full-time position.

Gann Limit A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (ref. Article XIII B of the California Constitution). Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called "Appropriation Limits," these limits are commonly called "Gann Limits" after Paul Gann, the author of Proposition 4.

Gap Funding The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

General Obligation Bonds Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds or 55% vote of the electorate, depending on the bond program, but state bond measures require only a majority vote.

Grade Span Adjustments (GSA) Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reducing class sizes in grades TK-3 and a 2.6% GSA for career-technical education that applies to grades 9-12.

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Hold Harmless A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator See Cost-of-Living Adjustment.

Indirect Expense and Overhead Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP) A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Local Control Funding Formula (LCFF) The LCFF, which replaced revenue limits and most categorical programs starting in 2013-14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK-3 and for career-technical education at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is free and reduced-price meal (FRPM) eligible, English learners, and foster youth, unduplicated.

Mandated Costs School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill (SB) 90, 1977, and also Proposition 4, 1979.

Maintenance Assessment Districts A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor See Proposition 98.

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Miscellaneous Funds Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

Necessary Small School An elementary school with 96 or fewer or high school with 286 or fewer ADA that meets the standards of being “necessary.” See Education Code Sections 42280 et seq.

Parcel Tax A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See Government Code Section 50079, et al.

PL81-874 A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

PL94-142 Federal law that mandates a free appropriate public education (FAPE) for all disabled children. Also known as IDEA, the Individuals with Disabilities Education Act.

Prior Year's Taxes Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

Proposition 98 An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3,” applies.

- “Test 1” originally provided that K-14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87.
- “Test 2” provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- “Test 3” only applies in years in which the annual percentage change in per capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per

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capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%. One of the provisions of Proposition 98 (as amended by Proposition 111/1990) applies only if the minimum funding level is reduced due either to “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Reserves Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Revolving Cash Funds A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

ROC/P Regional Occupational Center or Program. A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

Senate Bill (SB) 90

SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district’s 1972-73 state and property tax income by that year’s ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.

SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

Senate Bill (SB) 813 Reference to Senate Bill 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Secured Roll That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976.

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In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling Serrano as a legal issue.

State School Fund Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K-12 education and Section B is for community college education.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental Roll An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3 See [Proposition 98](#).

Transitional Kindergarten (TK) A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start Kindergarten in that year. Essentially, California offers a two-year Kindergarten program.

Unencumbered Balance That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll That portion of assessed property that is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education—or, in some cases, from the Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See Education Code Section 33050.

APPENDIX E
OTHER RESOURCES

Appendix E

Other Resources: Understanding School District Budgets and School Finance

For those who would care to explore more and would like to receive additional information regarding national, state, and local school finance and budgeting issues, the following websites and information can be of particular help. These pages may have substantive links of their own to even more data and information on the financing of public education. It is an endless study field.

State Resources

California Budget Project (CBP)

Serves as a resource of the media, policymakers, and state and local constituency groups who rely on CBP for accurate information and analysis of a range of state policy issues.

<http://www.cbp.org/>

California Department of Education (CDE)

As the primary administrator for state educational services, the CDE site contains a wealth of information on categorical programs, including the “do’s and don’ts,” application processes, and program delivery.

<http://www.cde.ca.gov/>

California School Boards Association (CSBA)

CSBA is an advocacy organization with school board members from nearly 1,000 school districts and county offices of education statewide.

<http://www.csba.org/>

Ed Source

Independent and impartial, EdSource's non-profit mission is to develop and widely distribute trustworthy information that clarifies complex K-12 school policy & improvement issues.

<http://www.edsource.org/>

Education Data Partnership (Ed-Data)

Ed-Data's site provides an interactive database with financial, demographic, and performance information for each California school, school district, and county.

<http://www.ed-data.k12.ca.us/>

Legislative Analyst’s Office (LAO)

The LAO is a nonpartisan organization that gives fiscal and policy advice to the California Legislature. The LAO also provides the public with information about ballot initiatives and propositions in the state.

<http://www.lao.ca.gov/>

School Services of California, Inc. (SSC)**— *Education Resource Information***

SSC's site provides links to education-related agencies (click on "Links") and for statistical education data (click on "Education Resources").

<http://www.sscal.com/>

National Resources**Education Commission of the States (ECS)****— *ECS Education Issues***

ECS issue sites are designed to give you a comprehensive picture of the education issue that interests you from accountability to vouchers.

<http://www.ecs.org/>

National Center for Education Statistics (NCES)**— *NCES Administrator's Page***

NCES is the primary federal entity that collects and analyzes education-related data from the United States and other nations.

<http://www.nces.ed.gov/>

National Education Association (NEA)

NEA Research collects, maintains, and analyzes data on issues and trends affecting the nation's public education systems and their employees.

<http://www.nea.org/>

School Services of California, Inc. (SSC)**— *SSC Portal***

SSC's Portal provides links to national education-related documents (click on "National Resources")

<http://www.sscal.com/>

United States Department of Education

This site includes information on the national agenda and an extensive research and statistics database.

<http://www.ed.gov>

