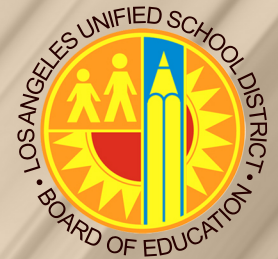


LOS ANGELES UNIFIED SCHOOL DISTRICT

Budget Services & Financial Planning Division



SUPERINTENDENT'S FINAL BUDGET



2017-2018

MEMBERS OF THE BOARD

STEVEN ZIMMER, PRESIDENT
MONICA GARCIA
DR. GEORGE J. MCKENNA III
MÓNICA RATLIFF
DR. REF RODRIGUEZ
SCOTT M. SCHMERELSON
DR. RICHARD A. VLADOVIC



**LOS ANGELES UNIFIED SCHOOL DISTRICT
ADMINISTRATIVE OFFICES**
333 South Beaudry Avenue, 24th Floor
Los Angeles, California 90017
Telephone: (213) 241-7000 | Fax: (213) 241-8442

MICHELLE KING, Ed.D.
Superintendent of Schools

June 7, 2017

Dear L.A. Unified Family,

As we complete another successful school year, I want to take this opportunity to thank the L.A. Unified family for your dedication and hard work on behalf of our students and families.

I am pleased that we will continue to dedicate important resources to support our most challenged students. In addition, increases in state funding will allow us to expand our magnet programs, offering more high-quality opportunities for student success. We will also be able to start students on the path to learning at a younger age, thanks to investments in early education programs.

At the same time, we must remain vigilant in addressing the uncertainties at the state and federal levels, including possible funding changes that could impact our most disadvantaged students. As you know, we also continue to face a structural deficit. We must consider these challenges as we decide how to allocate the limited resources to best serve our students, families, employees and schools.

Thank you for your support. I look forward to working with everyone to make L.A. Unified the destination District for the nation.

Your Superintendent,

Michelle King
Superintendent



INFORMATIVE

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Office of the Chief Financial Officer

INFORMATIVE

TO: Members, Board of Education
Michelle King, Superintendent

DATE: June 08, 2017

FROM: Cheryl Simpson  Director of Budget Services and Financial Planning Division
John Walsh, Deputy Chief Financial Officer 
Co-Leads Office of the Chief Financial Officer

SUBJECT: ADOPTION OF SUPERINTENDENT'S 2017-18 FINAL BUDGET

On June 20th, the Board will be asked to approve the Local Control Accountability Plan (LCAP) and the Superintendent's 2017-18 Final Budget. The adoption of the LCAP and Budget, after public hearing on June 13th, represents the culmination of months of public discussions on the District's instructional priorities and investments.

I. MAJOR HIGHLIGHTS

Below are the major highlights from the 2017-18 Superintendent's Proposed Final Budget:

- The 2017-18 Final Budget incorporate a 2016-17 one-time unrestricted ending balance of \$556.5 million¹. This has been used to help balance the budget.
- Using the Department of Finance revenue estimates and incorporating option B of Fiscal Stabilization Plans adopted in December (First Interim) and March (Second Interim), 2017-18 and 2018-19 years are in balance. In accordance with AB1200, a Fiscal Stabilization Plan is required to address the 2019-20 deficit of \$422.0 million.
- Option 1B of the proposed Fiscal Stabilization Plan will address the 2019-20 estimated deficit resulting in a three year balanced budget.
- The budget also reflects approval of the realignment exercise. It also reflects the proportionality investments².
- Los Angeles County Office of Education (LACOE) recommends that districts do not rely on Gap funding in 2018-19 and 2019-20. If counted on, LACOE requires districts to provide an alternative plan. Option 2 of the proposed fiscal stabilization plan is the required alternative should revenues not materialize in 2018-19 and 2019-20.

¹ See Attachment A for additional details on the Third Interim Report.

² Attachment B provides for the List of Additional Investment.

II. FISCAL PICTURE

The District is balanced in 2017-18 and 2018-19 but remains in a deficit for 2019-20.

The Budget is balanced due to higher revenue from the Local Control Funding Formula (LCFF) gap funding, offset by a decrease in one-time funding, and use of one-time balances. There is also an increase in textbook adoption requirements and set aside for possible Administrator to Teacher ratio (R2) penalties. These increases are partially offset by a decrease in Café program support. Table I below provides a summary reconciliation of 2017-18 through 2019-20:

Table I. Estimated Ending Balances

Reconciliation from Second Interim to Final Budget (March 2017 to June 2017)	2017-18	2018-19	2019-20
Estimated non-cumulative deficit (as of March 2016 Second Interim before beginning balances)	(\$279.4)	(\$314.1)	(\$485.8)
Additional Revenues from May Revise	\$34.7	\$63.0	\$13.8
Changes in revenue and expenditure estimates	(\$36.3)	\$17.2	\$8.5
Prior Year balance from 2016-17(3 rd Interim) ³	\$556.5	\$0.0	\$0.0
Estimated ending balance	\$275.5	(\$233.9)	(\$463.5)
Estimated cumulative ending balance	\$275.5	\$41.5	(\$422.0)

Additional Fiscal Plan will result in a three year balance budget.

The proposed Fiscal Stabilization Plan option 1B addresses the deficit in 2019-20. Option 1B consists of items that the District could implement. These options include the elimination of all Other Post Employment Benefit (OPEB) Trust contributions in 2018-19 and 2019-20. It also proposes to postpone the redirection of all school site carryover until 2019-20. Additional balancing solutions, equivalent to a class size increase of 4 for Grades 4 to 12 or approximately 1,000 FTE, will still need to be identified for 2019-20.

Table II. Proposed Additional Fiscal Stabilization Plan

	2017-18	2018-19	2019-20
Elimination of OPEB Trust contribution	\$0.0	\$100.0	\$100.0
Redirection of School Site Carryover	\$0.0	(\$98.5)	\$246.0
Equivalent to Class Size Increase of 4 or 1,000 FTE (for Grades 4 to Grades 12)	\$0.0	\$0.0	\$76.0
Total Additional Fiscal Stabilization Plan	\$0.0	\$1.5	\$422.0
Estimated cumulative ending balance After Fiscal Stabilization Plan	\$275.5	\$43.0	\$1.5

³ See Attachment A for additional details on the Third Interim Report.

The District's 2017-18 Final Budget reflects the result of the realignment process.

Following the California Department of Education's (CDE) guidance, the District initiated a realignment exercise to address the negative fiscal impact brought about by the CDE decision regarding proportionality.

The realignment exercise reviewed prior year programs that may qualify as Supplemental and Concentration (S&C) expenditures as well as existing and new programs that were and can be redesigned to better serve targeted student populations. The realignment exercise went through the LCAP update process which involved stakeholder input and will be a part of the LCAP board approval.

III. FISCAL ISSUES:

- *ACLU/PA Lawsuit.* The District's Final Budget assumed the approval of the realignment exercise and a positive outcome of the ACLU/PA lawsuit. Any outcome to the contrary would significantly impact the District's fiscal condition.
- *Federal Funding Uncertainty.* The District needs to remain cautious and vigilant in monitoring federal budget developments, including education and Medicaid programs, which could endanger programs impacting our students with the highest needs. The District also continues to push for adequate federal funding for the Special Education programs.
- *Declining Enrollment vs Increasing Fixed Cost.* The District must continue to actively manage the challenge to its resources resulting from increased fixed costs, such as pension costs, legal liability increases, and other post-employment benefits (OPEB) in a declining enrollment environment.
- *LCFF Gap Funding Relied Upon Already.* In its Final Budget guidelines, LACOE indicated that the District should not rely on the 2018-19 and 2019-20 LCFF Gap funding for planning purposes. However, the District had already assumed and relied upon the Gap funding revenues.
- *Adequacy in Education Funding.* LCFF is currently funded at 97% of the targeted levels and is projected to reach over 99% by 2019-20 assuming a stable state economy. The District must continue to advocate that the State funding goals address not just "targeted" levels (2007-08 levels) of funding but "adequate" levels of funding for our students.
- *Long Term Liability.* The out year budget does not reflect any contribution to Other Post-Employment Benefits (OPEB) Trust. If not addressed, it could potentially impact the District's ability to remain competitive and implement instructional programs.

IV. NEXT STEPS:

There must be adequate on-going funding for all continuing expenditures, such as salaries and benefits for permanent employees, associated with any new initiatives or investments. There must be continued growth in revenues through increased attendance, and we must continue to align the allocation of school resources to student needs.

Use of one time funds must be cautious and strategic, and only for one time investments or reserves. The District should also continue to find solutions to address fixed costs and long term liabilities. The District must continue to seek cost efficiencies and larger academic returns on our investments. We must look within our current resources for many of these solutions.

As the District continues to face structural challenges, we must focus our energy on additional external sources of revenues and continue to reassess how existing resources are used to help address the District's priorities. The District budget will be updated as new developments occur. The next statutory report regarding these estimates is in September for yearend closing.

If you have any questions, please contact us at (213) 241-7888.

c: Alma Pena-Sanchez
David Holmquist
Jefferson Crain
Frances Gipson
Thelma Melendez
Nicole Elam
Luis Buendia

ATTACHMENT A: THIRD INTERIM FINANCIAL REPORT UPDATE FOR 2016-17

CHANGES IN REVENUES, EXPENDITURES, AND ENDING BALANCE (GENERAL FUND – UNRESTRICTED AND RESTRICTED)

Revenues – The Third Interim shows a net increase in total General Fund – Unrestricted revenue of \$5.1 million, which represents a 0.09% variance compared to the Second Interim Projection. This net increase is mainly due to the following:

- \$3.1 million increase in LCFF revenue resulting primarily from a higher than projected funded average daily attendance (\$4.3 million), offset by a slight decrease in GAP funding rate from 55.28% to 55.03% (\$1.2 million).
- \$2.4 million higher interest income due to increase in county interest rates (from 1.02% to 1.15%) and higher cash balance.

General Fund – Restricted revenue increased by \$14.4 million or 1.02% compared to the Second Interim Projection. The increase is primarily from recognized categorical program revenues based on expenditures incurred. This includes Title I (\$5.8 million), Special Ed Local Entitlement (\$4.0 million), and Career Tech Education (\$1.2 million).

	Unrestricted			Restricted		
	Third Interim	Second Interim	Variance 3P vs. 2P	Third Interim	Second Interim	Variance 3P vs. 2P
LCFF Sources	\$ 5,447.2	\$ 5,444.1	\$ 3.1	\$ -	\$ -	\$ -
Federal Revenues	\$ 9.4	\$ 9.8	\$ (0.4)	\$ 623.1	\$ 612.4	\$ 10.7
Other State Revenues	\$ 205.7	\$ 205.4	\$ 0.3	\$ 799.9	\$ 796.8	\$ 3.1
Other Local Revenues	\$ 125.9	\$ 123.8	\$ 2.1	\$ 9.8	\$ 9.2	\$ 0.6
Total Revenues	\$ 5,788.2	\$ 5,783.1	\$ 5.1	\$ 1,432.8	\$ 1,418.4	\$ 14.4

Expenditures – The Third Interim shows a net increase in General Fund - Unrestricted expenditures of \$20.2 million, which represents a 0.45% variance compared to Second Interim. The net increase is primarily due to:

- \$37.6 million higher General Fund – Unrestricted expenditures for net increases in Liability/Self Insurance claims and legal settlement costs.
- \$9.0 million lower General Fund – Unrestricted share of total health and welfare expenditures.
- \$3.1 million lower cafeteria operational expenditures funded by General Fund as a result of efficiencies.

General Fund – Restricted expenditures show a net increase of \$7.4 million or 0.30% compared to the Second Interim Projection. The increase is primarily from categorical programs spending.

	Unrestricted			Restricted		
	Third Interim	Second Interim	Variance 3P vs. 2P	Third Interim	Second Interim	Variance 3P vs. 2P
Certificated Salaries	\$ 2,122.8	\$ 2,127.7	\$ (4.9)	\$ 772.7	\$ 772.4	\$ 0.3
Classified Salaries	\$ 582.6	\$ 586.7	\$ (4.1)	\$ 399.1	\$ 394.9	\$ 4.2
Employee Benefits	\$ 1,151.8	\$ 1,164.3	\$ (12.5)	\$ 745.1	\$ 740.0	\$ 5.1
Books & Supplies	\$ 223.2	\$ 217.8	\$ 5.4	\$ 115.5	\$ 122.0	\$ (6.5)
Services & Operating Expense	\$ 454.1	\$ 419.8	\$ 34.3	\$ 421.7	\$ 418.4	\$ 3.3
Capital Outlay	\$ 9.2	\$ 7.2	\$ 2.0	\$ 16.6	\$ 15.6	\$ 1.0
Other Outgo	\$ 8.5	\$ 8.5	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,552.2	\$ 4,532.0	\$ 20.2	\$ 2,470.7	\$ 2,463.3	\$ 7.4

Net Contributions/Transfers/Indirect Cost¹ - The Third Interim shows an overall decrease in total General Fund – Unrestricted net contributions, transfers, and indirect costs of \$9.2 million. This decrease represents a 0.87% variance compared to Second Interim projections. The decrease is primarily due to the following:

- Increases in “Transfers In” of \$11.1 million due to a reimbursement from Bond funds for prior year legal settlements (\$6.0 million) and a shift in funding for Routine Repair and General Maintenance to Special Reserve Fund-Redevelopment (\$5.0 million).
- Increases in “Other Sources” of \$8.2 million due to insurance proceeds from landslide damage claim.
- Increases in “Transfers Out” of \$4.8 million primarily due to support to the Child Development Fund resulting from expenditures in excess of the maximum State contract (\$3.7 million) and Cafeteria audit questioned costs (\$1.4 million).
- Increase in General Fund contributions of \$5.2 million to Special Education program to support higher expenditures resulting from filling of vacant positions.

The General Fund – Restricted net contributions, transfers, and indirect costs increased by \$5.1 million primarily due to the higher contribution to Special Education as discussed above.

¹ Contributions represent inter-program support within the General Fund when expenditures incurred for a given restricted resource (e.g., Special Ed program) exceed the amount available for expenditure. Transfers are inflows/outflows of moneys between funds (e.g. Cafeteria Fund) for various purposes including support for program activities.

Table 3
Summary of 2016-17 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

	Unrestricted			Restricted		
	Third Interim	Second Interim	Variance 3P vs. 2P	Third Interim	Second Interim	Variance 3P vs. 2P
Indirect Cost	\$ 82.2	\$ 82.3	\$ (0.1)	\$ (62.3)	\$ (62.2)	\$ (0.1)
Transfers In	\$ 36.2	\$ 25.1	\$ 11.1	\$ 0.2	\$ 0.2	\$ -
Other Sources	\$ 10.1	\$ 1.9	\$ 8.2			\$ -
	\$ 128.5	\$ 109.3	\$ 19.2	\$ (62.1)	\$ (62.0)	\$ (0.1)
Transfer Out	\$ (86.3)	\$ (81.5)	\$ (4.8)	\$ -	\$ -	\$ -
Contribution	\$ (1,091.2)	\$ (1,086.0)	\$ (5.2)	\$ 1,091.2	\$ 1,086.0	\$ 5.2
	\$ (1,177.5)	\$ (1,167.5)	\$ (10.0)	\$ 1,091.2	\$ 1,086.0	\$ 5.2
Net	\$ (1,049.0)	\$ (1,058.2)	\$ 9.2	\$ 1,029.1	\$ 1,024.0	\$ 5.1

Ending Balance – The net effect of the changes in revenues, expenditures, and net contributions/transfers/indirect costs resulted in:

- A lower projected total General Fund – Unrestricted ending fund balance of \$5.9 million. This is comprised of a decrease in assigned ending balance of \$254.7 and an increase in unassigned/unappropriated ending balance of \$248.8 million due to the realignment of expenditures that qualify for Supplemental and Concentration expenditures.
- A higher projected General Fund – Restricted ending fund balance of \$12.1 million. This is primarily for carryover of funds to pay for the California Clean Energy Jobs Act projects next fiscal year.

Table 4
Summary of 2016-17 General Fund Ending Balance
(in millions)

	Unrestricted			Restricted		
	Third Interim	Second Interim	Variance 3P vs. 2P	Third Interim	Second Interim	Variance 3P vs. 2P
Nonspendable	\$ 31.1	\$ 31.1	\$ -	\$ -	\$ -	\$ -
Restricted			\$ -	\$ 174.0	\$ 161.9	\$ 12.1
Assigned	\$ 653.4	\$ 908.1	\$(254.7)			\$ -
Unassigned-Reserve for						
Economic Uncertainties	\$ 73.4	\$ 73.4	\$ -			\$ -
Unassigned/Unappropriated	\$ 556.5	\$ 307.7	\$ 248.8			\$ -
2016-17 Ending Balance	\$ 1,314.4	\$ 1,320.3	\$ (5.9)	\$ 174.0	\$ 161.9	\$ 12.1

Proposed Los Angeles Unified School District Investments to Support Targeted Youth

	Total Investment 2016-17	Revised Investment 2017-18	Total Investment 2017-18	Revised Investment 2018-19	Total Investment 2018-19	Investment 2019-20	Total Investment 2019-20
1 4 Year Old TK Program	\$ 42.80	\$ 5.00	\$ 47.80	\$ -	\$ 47.80	\$ -	\$ 47.80
2 A - G Dropout Intervention	\$ 15.00	\$ -	\$ 15.00	\$ -	\$ 15.00	\$ -	\$ 15.00
3 Afterschool Program	\$ 7.30	\$ -	\$ 7.30	\$ -	\$ 7.30	\$ -	\$ 7.30
4 Allocation to schools TSP	\$ 12.00	\$ -	\$ 12.00	\$ -	\$ 12.00	\$ -	\$ 12.00
5 Arts Plan	\$ 12.92	\$ -	\$ 12.92	\$ -	\$ 12.92	\$ -	\$ 12.92
6 Arts Program	\$ 18.60	\$ -	\$ 18.60	\$ -	\$ 18.60	\$ -	\$ 18.60
7 Assistant Principal - Secondary	\$ 3.00	\$ -	\$ 3.00	\$ -	\$ 3.00	\$ -	\$ 3.00
8 Assistant Principal - Elementary	\$ 10.34	\$ -	\$ 10.34	\$ -	\$ 10.34	\$ -	\$ 10.34
9 Clerical - High School	\$ 5.01	\$ -	\$ 5.01	\$ -	\$ 5.01	\$ -	\$ 5.01
10 Counseling Support	\$ 13.00	\$ -	\$ 13.00	\$ -	\$ 13.00	\$ -	\$ 13.00
11 Custodial	\$ 2.51	\$ -	\$ 2.51	\$ -	\$ 2.51	\$ -	\$ 2.51
12 Diploma Project	\$ 2.00	\$ -	\$ 2.00	\$ -	\$ 2.00	\$ -	\$ 2.00
14 English Learner Coaches	\$ 4.68	\$ -	\$ 4.68	\$ -	\$ 4.68	\$ -	\$ 4.68
15 Family Source System	\$ 1.16	\$ -	\$ 1.16	\$ -	\$ 1.16	\$ -	\$ 1.16
16 Foster Youth Achievement Program	\$ 11.97	\$ -	\$ 11.97	\$ -	\$ 11.97	\$ -	\$ 11.97
17 Health and Student Supports	\$ 3.52	\$ -	\$ 3.52	\$ -	\$ 3.52	\$ -	\$ 3.52
18 Homeless Program	\$ 2.05	\$ -	\$ 2.05	\$ -	\$ 2.05	\$ -	\$ 2.05
19 Instructional Technology Support (VLC)	\$ 3.02	\$ -	\$ 3.02	\$ -	\$ 3.02	\$ -	\$ 3.02
20 Librarians - Middle School	\$ 5.01	\$ -	\$ 5.01	\$ -	\$ 5.01	\$ -	\$ 5.01
21 Library Aides + Health Benefits	\$ 11.04	\$ -	\$ 11.04	\$ -	\$ 11.04	\$ -	\$ 11.04
22 Local Control Accountability Support	\$ 0.14	\$ -	\$ 0.14	\$ -	\$ 0.14	\$ -	\$ 0.14
23 M&O and Routine Maintenance	\$ 1.51	\$ -	\$ 1.51	\$ -	\$ 1.51	\$ -	\$ 1.51
24 National Board for Professional Teaching Standards	\$ 2.01	\$ -	\$ 2.01	\$ -	\$ 2.01	\$ -	\$ 2.01
25 Nurses - High School	\$ 8.51	\$ -	\$ 8.51	\$ -	\$ 8.51	\$ -	\$ 8.51
26 On-going Major Maintenance	\$ 15.00	\$ -	\$ 15.00	\$ -	\$ 15.00	\$ -	\$ 15.00
27 Options Program	\$ 1.50	\$ -	\$ 1.50	\$ -	\$ 1.50	\$ -	\$ 1.50
28 Parent Engagement	\$ 4.57	\$ -	\$ 4.57	\$ -	\$ 4.57	\$ -	\$ 4.57
29 Per Pupil Schools - Targeted Support	\$ 46.99	\$ -	\$ 46.99	\$ -	\$ 46.99	\$ -	\$ 46.99
30 PSA/PSW/ Secondary Counselors	\$ 5.20	\$ -	\$ 5.20	\$ -	\$ 5.20	\$ -	\$ 5.20
31 Reduce Class Size HS Math and ELA by 2	\$ 7.04	\$ -	\$ 7.04	\$ -	\$ 7.04	\$ -	\$ 7.04
32 Reduce Class Size MS Math & ELA by 2	\$ 6.04	\$ -	\$ 6.04	\$ -	\$ 6.04	\$ -	\$ 6.04
33 Registration Time for Schools	\$ 4.56	\$ -	\$ 4.56	\$ -	\$ 4.56	\$ -	\$ 4.56
34 Restorative Justice Counselors	\$ 3.66	\$ -	\$ 3.66	\$ -	\$ 3.66	\$ -	\$ 3.66
35 School Climate & Restorative Justice	\$ 6.52	\$ -	\$ 6.52	\$ -	\$ 6.52	\$ -	\$ 6.52
36 School Enrollment Placement & Assessment	\$ 0.20	\$ -	\$ 0.20	\$ -	\$ 0.20	\$ -	\$ 0.20
37 School Police	\$ (13.10)	\$ -	\$ (13.10)	\$ -	\$ (13.10)	\$ -	\$ (13.10)
38 School Readiness Language Development Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 School Site Budget Autonomy	\$ -	\$ -	\$ -	\$ 2.90	\$ 2.90	\$ -	\$ 2.90
40 School Technology Support (MCSA)	\$ 7.01	\$ -	\$ 7.01	\$ -	\$ 7.01	\$ -	\$ 7.01
41 Special Ed Aides - longer hours	\$ 4.71	\$ -	\$ 4.71	\$ -	\$ 4.71	\$ -	\$ 4.71
42 Special Education Supp/Conc increase	\$ 17.66	\$ -	\$ 17.66	\$ -	\$ 17.66	\$ -	\$ 17.66
43 Standard English Learner	\$ 2.50	\$ -	\$ 2.50	\$ -	\$ 2.50	\$ -	\$ 2.50
44 Student Engagement	\$ 0.25	\$ -	\$ 0.25	\$ -	\$ 0.25	\$ -	\$ 0.25
45 Targeted Support for Middle & SPAN	\$ (0.02)	\$ -	\$ (0.02)	\$ -	\$ (0.02)	\$ -	\$ (0.02)
46 Teacher Support (Reed Settlement)	\$ 29.98	\$ -	\$ 29.98	\$ -	\$ 29.98	\$ -	\$ 29.98
47 Teacher, Elective	\$ 24.20	\$ -	\$ 24.20	\$ -	\$ 24.20	\$ -	\$ 24.20
48 Teacher, Elementary (grades 4-5/6)	\$ 3.00	\$ -	\$ 3.00	\$ -	\$ 3.00	\$ -	\$ 3.00
49 Title I hold harmless Schools	\$ 0.01	\$ -	\$ 0.01	\$ -	\$ 0.01	\$ -	\$ 0.01
50 Various Realignment (2016-17)	\$ 55.24	\$ -	\$ 55.24	\$ -	\$ 55.24	\$ -	\$ 55.24
51 Various Realignment (2017-18)	\$ -	\$ 98.27	\$ 98.27	\$ -	\$ 98.27	\$ -	\$ 98.27
52 Professional Development	\$ 6.45	\$ (6.45)	\$ -	\$ -	\$ -	\$ -	\$ -
53 Early Language and Literacy Plan	\$ -	\$ 1.50	\$ 1.50	\$ 1.30	\$ 2.80	\$ -	\$ 2.80
Total	\$ 438.26	\$ 98.32	\$ 536.58	\$ 4.20	\$ 540.78	\$ -	\$ 540.78

BOARD REPORT



Board of Education Report

File #: Rep-632-16/17, **Version:** 1

Adoption of the Superintendent's 2017-18 Final Budget and Fiscal Stabilization Plan for 2018-19 and 2019-20

June 20, 2017

Office of the Chief Financial Officer

Action Proposed:

Staff seeks authorization for the following actions:

- (1) Adoption of the Superintendent's 2017-18 Final Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2017 in the manner prescribed by law.
- (2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment A).
- (3) Adoption of Fiscal Stabilization Plan for 2018-19 and 2019-20 to meet the Statutory AB 1200 requirement as set forth in the State Criterion and Standards (Attachment B). The Fiscal Stabilization plan contains two options. Option 1 assumes the Department of Finance revenue estimates while Option 2 is the alternative plan required by the Los Angeles County of Education (LACOE) if these revenues do not materialize.
- (4) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account ("EPA") for Fiscal Year 2017-18 in accordance with the provision of Proposition 30. (Attachment C)
- (5) Delegation of authority to the Chief Financial Officer, the Controller, or their designee to make interfund transfers or temporary borrowings among the District's various funds in accordance with the 2017-18 adopted and modified District budgets and Education Code section 42603. (Attachment E)

Background:

Annually, the Board of Education must hold a public hearing and adopt a final budget consistent with the provisions of section 42127 of the Education Code. Upon adoption, the final budget is to be submitted to LACOE on or before July 1.

With the passage of Proposition 30, the District will receive part of its State entitlement through revenues from the Education Protection Account (EPA). In order to receive these entitlements, the Board of Education must at an open meeting make spending determinations regarding EPA funds.

Proposition 30 is allocated to school districts through the EPA. These are not additional funds outside of Local Control Funding Formula, but rather another source of the general purpose funds (similarly to local property taxes) that offsets what would otherwise be state funding.

EPA funds may not be used for any salaries or benefits of administrators or any other administrative costs. The District is also required to annually publish on its web site an accounting of how much EPA funds were received and how the funds were spent.

Sections 42127 and 52062 of the Education Code now requires two separate Governing Board public meetings for the Local Control and Accountability Plan (LCAP) and the Final Budget, held at least one day apart from for the District's LCAP and budget hearing and budget adoption.

In addition, the LCAP public hearing and adoption must occur at the same meetings as the budget public hearing and adoption.

As required by Senate Bill (SB) 858 Attachment D set forth the minimum reserve level required in each year, amounts of assigned and unassigned ending balance that exceed the minimum, and reasons for the reserve being greater than the minimum.

The interfund transfer and temporary borrowing authorization is an annual request to allow staff to process accounting transactions related to interfund transfers and temporary borrowings. Interfund transfers are made between funds for various purposes, including transfers for debt service requirements. Temporary borrowings are made in situations where the District advances cash from a fund with sufficient cash balance to pay obligations of a fund with insufficient cash balance. Repayments of the cash advances are made within statutory timelines.

Expected Outcomes:

The outcome of this Board action is an adopted budget for fiscal year 2017-18 and the fiscal plan for 2018-19 and 2019-20 that will enable the District to comply with Education Code Section 42127.

A further expected outcome of this Board Action is an adoption of Resolutions Regarding EPA expenditures for 2017-18.

Approval of interfund transfers and temporary borrowings authorization will ensure that interfund transfers or temporary borrowings are authorized beginning in July 2017. District staff will be able to make required and timely interfund transfers or temporary borrowings in the 2017-18 fiscal year.

Board Options and Consequences:

Should the Board vote to approve, the District will meet the annual budget adoption requirements of Education Code Section 42127. Should the Board vote not to approve, the District will not meet the requirements of Education Code Section 42127.

Non-approval of EPA resolution as set forth in Proposition 30 may place the EPA entitlement at risk.

Without prior approval to process interfund transfers and temporary borrowings, District staff will not have the authority to make required and timely interfund transfers or temporary borrowings in the 2017-18 fiscal year.

Policy Implications:

Budget Impact:

Adoption of a Final Budget for fiscal year 2017-18.

Issues and Analysis:

Attachments:

Attachment A: SACS-2017 and Budget Assumptions and Policies

Attachment B: Fiscal Stabilization Plan

Attachment C: Education Protection Account Resolutions

Attachment D: Minimum Reserve and Ending Balances

Attachment E: Interfund Transfers and Temporary Borrowings

Informatives:

RESPECTFULLY SUBMITTED,


MICHELLE KING
Superintendent

APPROVED & PRESENTED BY:


John Walsh
Deputy Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:


DAVID HOLMQUIST
General Counsel

Approved as to form.

REVIEWED BY:


CHERYL SIMPSON
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

BUDGET ASSUMPTIONS AND POLICIES

The Superintendent's 2017-18 Final Budget reflects the following:

2017-18 Fiscal Year:

1. 1.56% COLA and a 43.97% Gap Funding percentage for Local Control Funding Formula (LCFF) revenue.
2. 1.56% COLA for selected categorical programs outside of LCFF.
3. LCFF-funded ADA of 448,386.9 for non-charter schools and 40,789.8 for locally-funded (affiliated) charter schools.
4. Three-year rolling average unduplicated count and percentage of 403,697 and 84.95% average for non-charter schools and 18,143 and 43.03% on average for locally-funded (affiliated) charter schools.
5. Education Protection Account (EPA) portion of LCFF of \$650.8 million to be spent for instruction.
6. LCFF Proportionality expenditure increased requirements of \$98.27 million. This includes additional proportionality expenditures identified for realignment and redesign process.
7. 1.56% COLA on the State Special Education (AB 602) funding.
8. A net enrollment decline of 10,642 from 2016-17 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment is estimated to increase by approximately 4,089.
9. One-time Discretionary Fund (Mandated Cost Reimbursement) of \$170 per ADA was not reflected in 2017-18. This one-time funding will not be available until May 15, 2019. LACOE recommends that districts not budget for this anticipated revenue.
10. Funding for employee health and medical benefits at the per participant rate set forth in the 2015-2017 Health and Welfare agreement.
11. Contribution of \$100.9 million to the Other Postemployment Benefit Plans (OPEB) Trust for 2017-18.
12. Increase of 1.85% in State Teachers' Retirement System (STRS) rates for 2017-18 from 12.58% to 14.43%.

13. Increase of 1.643% in California Public Employees' Retirement System (CalPERS) rates for 2017-18 from 13.888% to 15.531%.

Summary of Selected Employee Benefits in General Fund Regular Programs:

(in millions)	2016-17	2017-18	2018-19	2019-20
CalSTRS (Employer)	\$318.9	\$381.1	\$429.5	\$483.6
CalSTRS (On Behalf) ¹	\$217.3	\$217.3	\$217.3	\$217.3
CalPERS	\$123.8	\$143.4	\$177.5	\$193.1
Health and Welfare	\$847.0	\$931.7	\$1,018.1	\$1,073.2
Workers' Compensation Contribution	\$111.0	\$98.3	\$108.8	\$109.0
OPEB Trust	\$65.2	\$100.9	\$100.9*	\$100.9*

*Fiscal Plan Option 1B proposes the elimination of OPEB contribution.

14. A California Consumer Price Index (CPI) of 3.11% on other operating expenditures, except utilities which is projected to increase by 5%.
15. Ongoing and major maintenance resources totaling \$225.9 million, reflecting approximately 3% of budgeted General Fund expenditures.
16. Cafeteria Program support of \$28.5 million (\$2.5 + \$26) in 2017-18 and Child Development support of \$32.5 million in 2017-18.
17. Contribution from all funds of \$119.1 million to the Worker's Compensation fund. Inclusion of total Workers' Compensation actuarially-determined funded liability of \$504.2 million.
18. Inclusion of 2017-18 bond measure, debt service, COPs proceeds funds and other financing sources/uses.

Summary of Selected Other Operating Costs in General Fund Regular Program

(in millions)	2016-17	2017-18	2018-19	2019-20
Utilities	\$127.0	\$133.7	\$136.9	\$139.6
Maintenance (RRGM)	\$220.3	\$225.9	\$224.1	\$227.7
Debt Service ²	\$33.2	\$26.5	\$25.1	\$25.0
Child Development Fund Support	\$36.7	\$32.5	\$29.5	\$28.3
Cafeteria Support*	\$5.7	\$2.5	\$4.6	\$24.2
Liability Self Insurance Contribution	\$85.9	\$40.4	39.2	\$39.5
Special Education**	\$856.1	\$932.1	\$993.3	\$1,028.7

* \$26 million of Cafeteria related support is in General Fund.

**The Special Education Support is still inclusive of the LCFF base revenue.

¹ State funding portion of the CALSTRS pension liability; this includes a corresponding revenue from the state.

² Debt Service is comprised of \$16.5 million in principal and \$10 million in interest payments. It is mostly attributable to IT Projects (2007A), Capital Projects-IFS Replacement (2010B), Administration Building Projects (2012A&B) and Refunding Lease (2013A). The total debt service for all District funds is \$50.5 million.

19. A Reserve for Economic Uncertainties totaling \$75.4 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
20. Inclusion of 2017-18 beginning balances in the General Fund and other funds, reflecting the estimated ending balance as of June 30, 2017 (contained in the District’s Third Period Interim Financial Report).
21. Estimated 2017-18 ending balances for the General Fund and other funds, reflecting the difference between estimated 2017-18 revenue and expenditure levels.
22. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2017-18 budget.
23. Authority to implement new 2017-18 revenues, if any, and increase budgeted appropriations accordingly.
24. *Carryover of General Fund School Program (program 13027) to individual school sites.
25. *A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources.

*These assumptions were part of the District Fiscal Stabilization Plan in 2017-18.

2018-19 and 2019-20 Fiscal Years:

1. Based on the Los Angeles County of Education (LACOE) 2017-18 Budget Assumption Guidelines, the 2018-19 and 2019-20 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

Traditional Schools Only	2016-17	2017-18	2018-19	2019-20
Cost of Living Adjustment (COLA)	0.00%	1.56%	2.15%	2.35%
GAP Funding (%)	55.03%	43.97%	71.53%	73.51%
GAP Funding* (in millions)	241.6	116.1	157.5	102.9

*GAP Funding for Base, Supplement and Concentration Grants.

Per LACOE’s 2017-18 Final Budget Guidelines, the District should not count on GAP Funding for 2018-19 and 2019-20. The District has reflected this revenue for 2018-19 and 2019-20. LACOE recommends that schools districts assign, reserve or otherwise set aside any projected increases in LCFF revenues as a result of 2018-19 and 2019-20 Gap Funding. If a district chooses to budget these funds they must have a contingency or alternative plan in place should these funds fail to materialize. Option 2 of the proposed fiscal stabilization plan is the District’s alternative plan in the event that these revenues do not materialize.

2. LCFF-funded ADA of 435,429.5 and 423,899.5 for non-charter schools and 40,789.8 for locally-funded (affiliated) charter schools for 2018-19 and 2019-20, respectively.
3. For 2018-19 and 2019-20, 3-year rolling average of 85.11% and 84.95% unduplicated counts of 393,276 and 383,334 and 18,836 or 44.26% on average for locally-funded (affiliated) charter schools for 2018-19 and 2019-20.
4. EPA portion of the LCFF revenue of \$385.5 million in 2018-19 and \$244.2 million in 2019-20, for instruction.
5. Calculated proportionality requirement of \$4.2 million in 2018-19 and zero in 2019-20 for non-charter schools. The District spending on supplemental and concentrations is projected to exceed the target levels by 2019-20.
6. For 2018-19 and 2019-20, 2.15% and 2.35% COLA, respectively, on the State portion of Special Education (AB 602 funding).
7. For 2018-19 and 2019-20, 2.15% and 2.35% COLA, respectively, for categorical programs outside of LCFF.
8. For 2018-19, an enrollment decline of 14,339 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 5,125. For 2019-20, an enrollment decline of 8,918 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 1,915.
9. CPI of 3.19% in 2018-19 and 2.86% in 2019-20 on other operating expenditures, except utilities which were projected to increase by 2% for each fiscal year.
10. Increase of 1.85% in CalSTRS rates for 2018-19 and 2019-20 for estimated rates of 16.28% and 18.13%, respectively.
11. Increase in CalPERS rate of 2.569% and 2.7% for 2018-19 and 2019-20, respectively with estimated rates of 18.1% and 20.8%.
12. Funding for employee health and medical benefits at the per participant rate pursuant to the 2015-2017 Health and Welfare agreement.
13. OPEB Trust contribution for \$100.9 million³. These OPEB Trust contribution will be zeroed out as part of the Fiscal Stabilization Plan; this is contrary to the Board-adopted Budget and Finance Policy in November 2013. Any new one-time funding received by the District should be used to make such contribution.

³ Scheduled Contribution to the OPEB Trust in 2018-19 and 2019-20 is part of the Fiscal Stabilization Plan.

The District must be strategic in its use of one-time revenue. The first priority of such funds will meet mandatory AB1200 requirements by balancing the three budget years. Any remaining funds should be shared to restore the OPEB Trust contribution and as limited start-up funding for programs that will provide a potential return on investment such as attendance incentive.

14. Ongoing and major maintenance resources of \$224.1 million in 2018-19 and \$227.7 million in 2019-20 reflect 3% of General Fund estimated expenditures and other financing uses.
15. FY 2018-19 and 2019-20 also reflects the Fiscal Stabilization Plans adopted in December 2016 (First Interim) and in March 2017 (Second Interim).
16. Representing the proposed Fiscal Stabilization Plan (Option 1B), inclusion of balancing adjustments for 2018-19 of \$1.5 million and \$422.5 million for 2019-20. This includes the 2018-19 beginning balances in the General Fund of \$275.5 million. This results to a positive ending balance of \$1.5 million in 2019-20.
17. Per LACOE's 2017-18 Budget Assumption Guidelines, an alternative Fiscal Stabilization Plan (Option 2) is presented should the LCFF revenues due to Gap Funding fail to materialize. This increases the 2018-19 and 2019-20 deficit to \$114.5 million and \$144.4 million, respectively, for a cumulative two-year deficit of \$ 258.9 million. The increase in the deficit represents the Gap Funding for fiscal years 2018-19 at \$157.5 million and 2019-20 at \$102.9 million.

2017-18 Final Budget Fiscal Stabilization Plan

Option 1B		2017-18			2018-19			2019-20		
Proposed fiscal stabilization plan consists of items that the District could implement.		Adopted	Additional Stabilization Plan	Total 2017-18	Adopted	Additional Stabilization Plan	Total 2018-19	Adopted	Additional Stabilization Plan	Total 2019-20
1	Central Office Reduction and Efficiencies	\$ 86.5	\$ (6.6)	\$ 79.9	\$ 86.5	\$ (6.6)	\$ 79.9	\$ 86.5	\$ (6.6)	\$ 79.9
2	Central Office Clerical Reduction allocated to school sites	\$ (4.1)	\$ -	\$ (4.1)	\$ (4.1)	\$ -	\$ (4.1)	\$ (4.1)	\$ -	\$ (4.1)
3	Resolution of Disproportionality Issue	\$ 20.0	\$ -	\$ 20.0	\$ 20.0	\$ -	\$ 20.0	\$ 20.0	\$ -	\$ 20.0
4	Shifting of Telecome Maintenance	\$ 4.4	\$ -	\$ 4.4	\$ 4.7	\$ -	\$ 4.7	\$ 5.0	\$ -	\$ 5.0
5	Change in RRG M Funding	\$ 5.0	\$ -	\$ 5.0	\$ 5.0	\$ -	\$ 5.0	\$ 5.0	\$ -	\$ 5.0
6	Elimination of scheduled Other Post Employment Benefits (OPEB)	\$ -	\$ -	\$ -	\$ 50.0	\$ 100.0	\$ 150.0	\$ 100.0	\$ 100.0	\$ 200.0
7	Redirection of School Site Carryover	\$ -	\$ -	\$ -	\$ 98.5	\$ (98.5)	\$ -	\$ -	\$ 246.0	\$ 246.0
8	Equivalent to Class Size Increase by 4 (approximately 1,000 FTE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76.0	\$ 76.0
9	Total Fiscal Stabilization Plan	\$ 111.8	\$ (6.6)	\$ 105.2	\$ 260.6	\$ (5.1)	\$ 255.5	\$ 212.4	\$ 415.4	\$ 627.8
10	Estimated Ending Balance after Fiscal Plan			\$ 275.3			\$ 43.0			\$ 1.5

Option 2 No GAP Funding in the out years		2017-18			2018-19			2019-20		
Proposed fiscal stabilization plan consists of items that the District could implement.		Adopted	Additional Stabilization Plan	Total 2017-18	Adopted	Additional Stabilization Plan	Total 2018-19	Adopted	Additional Stabilization Plan	Total 2019-20
11	Central Office Reduction and Efficiencies	\$ 86.5	\$ (6.6)	\$ 79.9	\$ 86.5	\$ (6.6)	\$ 79.9	\$ 86.5	\$ (6.6)	\$ 79.9
12	Central Office Clerical Reduction allocated to school sites	\$ (4.1)	\$ -	\$ (4.1)	\$ (4.1)	\$ -	\$ (4.1)	\$ (4.1)	\$ -	\$ (4.1)
13	Resolution of Dsiproportionality Issue	\$ 20.0	\$ -	\$ 20.0	\$ 20.0	\$ -	\$ 20.0	\$ 20.0	\$ -	\$ 20.0
14	Shifting of Telecome Maintenance	\$ 4.4	\$ -	\$ 4.4	\$ 4.7	\$ -	\$ 4.7	\$ 5.0	\$ -	\$ 5.0
15	Change in RRG M Funding	\$ 5.0	\$ -	\$ 5.0	\$ 5.0	\$ -	\$ 5.0	\$ 5.0	\$ -	\$ 5.0
16	Elimination of scheduled Other Post Employment Benefits (OPEB)	\$ -	\$ -	\$ -	\$ 50.0	\$ 100.0	\$ 150.0	\$ 100.0	\$ 100.0	\$ 200.0
17	Redirection of School Site Carryover	\$ -	\$ -	\$ -	\$ 98.5	\$ 24.5	\$ 123.0	\$ -	\$ 123.0	\$ 123.0
18	Equivalent to Class Size Increase by 10 (approximately 2,200 FTE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167.0	\$ 167.0
19	Total Fiscal Stabilization Plan	\$ 111.8	\$ (6.6)	\$ 105.2	\$ 260.6	\$ 117.9	\$ 378.5	\$ 212.4	\$ 383.4	\$ 595.8
20	Estimated Ending Balance after Fiscal Plan			\$ 275.3			\$ 8.5			\$ (65.0)

Option C		2017-18			2018-19			2019-20		
Proposed fiscal stabilization plan consists of items that might need negotiations and additional details.		Adopted	Additional Stabilization Plan	Total 2017-18	Adopted	Additional Stabilization Plan	Total 2018-19	Adopted	Additional Stabilization Plan	Total 2019-20
21	Central Office Reduction and Efficiencies	\$ 86.5	\$ (6.6)	\$ 79.9	\$ 86.5	\$ (6.6)	\$ 79.9	\$ 86.5	\$ (6.6)	\$ 79.9
	Central Office Clerical Reduction									
22	allocated to school sites	\$ (4.1)	\$ -	\$ (4.1)	\$ (4.1)	\$ -	\$ (4.1)	\$ (4.1)	\$ -	\$ (4.1)
23	Resolution of Disproportionality Issue	\$ 20.0	\$ -	\$ 20.0	\$ 20.0	\$ -	\$ 20.0	\$ 20.0	\$ -	\$ 20.0
24	Shifting of Telecome Maintenance	\$ 4.4	\$ -	\$ 4.4	\$ 4.7	\$ -	\$ 4.7	\$ 5.0	\$ -	\$ 5.0
25	Change in RRGGM Funding	\$ 5.0	\$ -	\$ 5.0	\$ 5.0	\$ -	\$ 5.0	\$ 5.0	\$ -	\$ 5.0
	Elimination of scheduled Other Post									
26	Employment Benefits (OPEB)	\$ -	\$ -	\$ -	\$ 50.0	\$ 100.0	\$ 150.0	\$ 100.0	\$ 100.0	\$ 200.0
27	Redirection of School Site Carryover	\$ -	\$ -	\$ -	\$ 98.5	\$ (98.5)	\$ -	\$ -	\$ 246.0	\$ 246.0
	Identify Other Efficiencies and/or Other									
28	Cost Containment Initiatives.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76.0	\$ 76.0
29	Total Fiscal Stabilization Plan	\$ 111.8	\$ (6.6)	\$ 105.2	\$ 260.6	\$ (5.1)	\$ 255.5	\$ 212.4	\$ 415.4	\$ 627.8
30	Estimated Ending Balance after Fiscal Plan			\$ 275.3			\$ 43.0			\$ 1.5

Option D		2017-18			2018-19			2019-20		
Proposed fiscal stabilization plan consists of contingent revenue.		Adopted	Additional Stabilization Plan	Total 2017-18	Adopted	Additional Stabilization Plan	Total 2018-19	Adopted	Additional Stabilization Plan	Total 2019-20
31	Central Office Reduction and Efficiencies	\$ 86.5	\$ (6.6)	\$ 79.9	\$ 86.5	\$ (6.6)	\$ 79.9	\$ 86.5	\$ (6.6)	\$ 79.9
	Central Office Clerical Reduction									
32	allocated to school sites	\$ (4.1)	\$ -	\$ (4.1)	\$ (4.1)	\$ -	\$ (4.1)	\$ (4.1)	\$ -	\$ (4.1)
33	Resolution of Disproportionality Issue	\$ 20.0	\$ -	\$ 20.0	\$ 20.0	\$ -	\$ 20.0	\$ 20.0	\$ -	\$ 20.0
34	Shifting of Telecome Maintenance	\$ 4.4	\$ -	\$ 4.4	\$ 4.7	\$ -	\$ 4.7	\$ 5.0	\$ -	\$ 5.0
35	Change in RRGGM Funding	\$ 5.0	\$ -	\$ 5.0	\$ 5.0	\$ -	\$ 5.0	\$ 5.0	\$ -	\$ 5.0
	Elimination of scheduled Other Post									
36	Employment Benefits (OPEB)	\$ -	\$ -	\$ -	\$ 50.0	\$ 100.0	\$ 150.0	\$ 100.0	\$ 100.0	\$ 200.0
37	Redirection of School Site Carryover	\$ -	\$ -	\$ -	\$ 98.5	\$ (98.5)	\$ -	\$ -	\$ 246.0	\$ 246.0
	If additional state revenue is received and									
38	set aside for outyear deficits.	\$ -	\$ 74.5	\$ 74.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Total Fiscal Stabilization Plan	\$ 111.8	\$ 67.9	\$ 179.7	\$ 260.6	\$ (5.1)	\$ 255.5	\$ 212.4	\$ 339.4	\$ 551.8
40	Estimated Ending Balance after Fiscal Plan			\$ 349.8			\$ 117.5			\$ -

**RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION
PROTECTION ACCOUNT FOR FISCAL YEAR 2017-18**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the Los Angeles Unified School District (“District”) shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the District has determined to spend the monies received from the Education Protection Act as set forth in Attachment 2.

DATED _____, 2017.

Board President

Executive Officer of the Board

ATTACHMENT 2
2017-18 Education Protection Account
Budgeted Expenditures by Function - Detail

Expenditures through: June 30, 2018
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	650,848,000.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		650,848,000.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	650,848,000.00
Instruction-Related Services		0.00
Instructional Supervision and Administration AU of a Multidistrict	2100-2150	0.00
SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources School	2490-2495	0.00
Administration	2700	0.00
Pupil Services		0.00
Guidance and Counseling	3110	0.00
Services Psychological Services	3120	0.00
Attendance and Social Work	3130	0.00
Services Health Services	3140	0.00
Speech Pathology and Audiology	3150	0.00
Services Pupil Testing Services	3160	0.00
Pupil	3600	0.00
Transportation	3700	0.00
Food Services	3900	0.00
Other Pupil	4000-4999	650,848,000.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Ending Balance Reserve Requirements

Beginning in 2015-16, the District must determine the minimum reserve level amounts of estimated assigned and unassigned ending balances that exceed the required minimum under Senate Bill (SB) 858. The District must also state reasons for the reserve being greater than the minimum.

In 2013-14, the District decentralized its budgeting model by allocating more resources directly to school sites, thereby allowing schools more flexibility to use their budgets based on local decisions. Under this model, schools are held accountable for the funds but are also allowed full carryover of any unspent amounts.

Approximately 82.9% of the assigned ending balances are in the General Fund School Allocation School Site Program and Proportionality Carryover categories. The general fund school allocations are the main account that school sites use for their local needs. These categories also contain any unspent Targeted Student Population (TSP) program and Charter School Categorical Block grants monies at the school sites. Some of these accounts are also associated with specific local revenues such as donations and filming revenues.

The Districtwide assigned balances are set aside for the benefit and retirement reconciliations and possible R2 issues. These are one-time balances and will be released once the reconciliation and/or audits are finalized.

The central office assigned ending balances are for central offices that have full carryover policies and centrally run programs that have specific revenue streams, such as the Labor Compliance Penalty Programs and other reimbursement accounts.

The Unassigned/Unappropriated balances are amounts that could be used for any purposes and have not been designated for any specific use. However, in the District's case, the unassigned ending balance of \$275.3 million in 2017-18 is a factor in balancing 2018-19.

The table below shows the calculation of the minimum reserve requirement as well as the estimated assigned and unassigned ending balance for fiscal years 2017-18 through 2019-20:

Calculation of Minimum (in millions)	2017-18	2018-19	2019-20
Expenditure & Other Financing Uses	\$ 7,531.0	\$7,468.6	\$ 7,413.2*
Minimum Reserve Levels applicable for the District	1%	1%	1%
Minimum Reserve Requirements	\$ 75.3	\$ 74.7	\$ 74.1
Reserve Cap (if CAP is in effect) is 3 times minimum reserve requirement	\$ 225.9	\$ 224.1	\$ 222.3
Estimated Assigned and Unassigned Ending Balance			
Assigned Ending Balances*	\$ 588.6	\$ 533.1	\$ 335.1*
Unassigned Ending Balances			
-Reserve for Economic Uncertainty (9789)	\$ 75.4	\$ 74.7	\$ 75.9
-Unassigned/Unappropriated (after fiscal plan)	\$ 275.3	\$ 43.0	\$ 1.5
Total Assigned and Unassigned Ending Balance	\$ 939.3	\$ 650.8	\$ 412.5
Excess over Minimum	\$ 864.0	\$ 576.1	\$ 338.4
Excess over Cap Reserve Requirement (if in effect)	\$ 713.4	\$ 426.7	\$ 190.2

*After Fiscal Plan

The assigned ending balances are amounts that can be used for any purpose but have been designated for a specific future use by the District. The District's Assigned ending balances are further broken out into the following categories:

Breakdown of Assigned Balances (in millions)	2017-18	2018-19	2019-20
General Fund School Allocation (after fiscal plan)	\$247.0	\$251.5	\$11.6*
School Site Programs	\$88.9	\$97.3	\$105.3
Districtwide Costs	\$97.1	\$120.6	\$144.3
Proportionality Carryover(~60% in specific schools)	\$152.1	\$60.2	\$70.4
Central Office	\$3.5	\$3.5	\$3.5
Total Assigned Ending Balance	\$ 588.6	\$ 533.1	\$ 335.1*

*After Fiscal Plan

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SCHEDULE OF INTERFUND TRANSFERS
(In Thousands)**

<u>FROM:</u>	<u>TO:</u>	<u>PURPOSE:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17*</u>
General Fund	Child Development	Support	\$24,997	\$29,944	\$ 5,000
General Fund	Special Reserve Fund	Reimbursement of capital	22		
General Fund	Health and Welfare	Medicare Part D subsidy	10,141	4,290	
General Fund	Adult Education Fund	Support for Adult Education		2	10,619
General Fund	Cafeteria Fund	Support	50,000	21,657	1,261
General Fund	Capital Services Fund	Debt service	40,480	33,725	31,784
General Fund	District Bond Funds	Reimbursement of capital	1,915	276	69
Special Reserve Fund	General Fund	Routine repair and general maintenance contribution	2,049		
Special Reserve Fund	District Bond Funds	Reimbursement of capital	6,593	3,026	43
Special Reserve Fund	County School	Reimbursement of capital		275	
Special Reserve Fund	Adult Education Fund	Funding for capital expenditures		903	
Special Reserve Fund-	General Fund	Reimbursement of capital	90	30,000	
Capital Facilities Fund	Capital Services Fund	Debt service	9,574	9,573	9,166
Capital Facilities Fund	District Bond Funds	Reimbursement of capital	11,744	20,624	55
Capital Facilities Fund	County School	Reimbursement of capital		37	
Adult Education Fund	General Fund	Reimbursement of expenditures		902	
Adult Education Fund	District Bond Funds	Reimbursement of capital	4	2	
County School Facilities	General Fund	Reimbursement of capital		6	1,600
County School Facilities	Special Reserve Fund	Reimbursement of capital		100	1
County School Facilities	Capital Facilities Fund	Reimbursement of capital		247	6,718
County School Facilities	District Bond Funds	Reimbursement of capital	61,606	45,249	21,144
Building Fd - Measure R	General Fund	Reimbursement of capital	136	222	486
Building Fd - Measure R	District Bond Funds	Reimbursement of capital	10,857	1,216	248
Building Fd - Measure R	County School	Reimbursement of capital	678	734	2,912
Building Fd - Measure R	Special Reserve Fund	Reimbursement of capital	5,325	1,797	
Building Fd - Bond	District Bond Funds	Reimbursement of capital	3,409	4,000	
Building Fd - Bond	County School	Reimbursement of capital	672	455	895
Building Fd - Measure K	County School	Reimbursement of capital	20	528	151
Building Fd - Measure K	District Bond Funds	Reimbursement of capital	25,159	10,072	
Building Fd - Measure K	Special Reserve Fund	Reimbursement of capital	1,419		
Building Fd - Measure Y	General Fund	Reimbursement of capital	860	103	297
Building Fd - Measure Y	Adult Education Fund	Reimbursement of capital	3,333		
Building Fd - Measure Y	Cafeteria Fund	Reimbursement of capital	1,299	35	
Building Fd - Measure Y	District Bond Funds	Reimbursement of capital	2,381	439	404
Building Fd - Measure Y	County School	Reimbursement of capital	587	48	996
Building Fd - Measure Y	Special Reserve Fund-	Reimbursement of capital		4	
Building Fd - Measure Y	Special Reserve Fund	Debt Service	33,218		
Building Fd - Measure Y	Special Reserve Fund	Reimbursement of capital	6,153	952	
Building Fd - Measure Q	General Fund	Reimbursement of capital		19,976	29
Building Fd - Measure Q	Cafeteria Fund	Reimbursement of capital			483
Building Fd - Measure Q	District Bond Funds	Reimbursement of capital		332	4,789
Building Fd - Measure Q	Special Reserve Fund	Reimbursement of capital		4	444
State School Building-Lease Purchase	District Bond Funds	Reimbursement of capital expenditures	97		
Building Fund	District Bond Funds			440	
			314,818	242,195	99,594

* Transactions are through 4/30/2017

**Los Angeles Unified School District
Temporary Borrowings
FY 2016-17**

From	To	Amount Transferred*		Date Borrowed	Date Settled*
General Fund	Cafeteria Fund	\$ 14,000,000	Cash flow requirements	9/26/2016	\$10.5M - 10/28/16;
General Fund	Cafeteria Fund	4,000,000	Cash flow requirements	10/3/2016	\$3.5M - 11/8/16
General Fund	Cafeteria Fund	10,500,000	Cash flow requirements	10/7/2016	11/8/2017
					11/8/2017
General Fund	Cafeteria Fund	9,000,000	Cash flow requirements	10/24/2016	\$6.0M 11/8/16;
General Fund	Cafeteria Fund	15,500,000	Cash flow requirements	11/18/2016	\$3.0M -12/2/19
					12/2/2017
General Fund	Cafeteria Fund	15,000,000	Cash flow requirements	12/16/2016	\$12.0M-1/9/2017;
General Fund	Cafeteria Fund	3,500,000	Cash flow requirements	1/4/2017	\$3.0M - 2/10/17
General Fund	Cafeteria Fund	10,000,000	Cash flow requirements	2/22/2017	1/4/2017
General Fund	Cafeteria Fund	8,000,000	Cash flow requirements	3/23/2017	3/9/2017
General Fund	Cafeteria Fund	3,000,000	Cash flow requirements	3/28/2017	4/6/2017
General Fund	Cafeteria Fund	6,000,000	Cash flow requirements	4/24/2017	4/6/2017
General Fund	Child Fund	\$ 3,000,000	Cash flow requirements	3/31/2016 (balance)	7/26/2016
General Fund	Child Fund	2,000,000	Cash flow requirements	4/7/2016	7/26/2016
General Fund	Child Fund	4,000,000	Cash flow requirements	5/6/2016	7/26/2016
General Fund	Child Fund	4,000,000	Cash flow requirements	5/26/2016	7/26/2016
General Fund	Child Fund	6,000,000	Cash flow requirements	3/9/2017	
General Fund	Child Fund	15,000,000	Cash flow requirements	4/6/2017	

* Transactions are through 04/30/17

SACS REPORT

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Lobby 333 S. Beaudry Ave., LA, CA 90017
Date: June 08, 2017

Place: Board Room 333 S. Beaudry Ave., L
Date: June 13, 2017
Time: 1:00 p.m.

Adoption Date: June 20, 2017

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

Contact person for additional information on the budget reports:

Name: Cheryl Simpson

Telephone: (213) 241-2100

Title: Director of Budget Services & Financial Plar

E-mail: cheryl.simpson@lausd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 20, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ <u>504,190,251.00</u>
Less: Amount of total liabilities reserved in budget:	\$ <u>504,190,251.00</u>
Estimated accrued but unfunded liabilities:	\$ <u>0.00</u>

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Cheryl Simpson

Title: Director of Budget Services & Financial Planning

Telephone: (213) 241-2100

E-mail: cheryl.simpson@lausd.net

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
NCMOE	No Child Left Behind Maintenance of Effort	G	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,447,252,879.00	0.00	5,447,252,879.00	5,473,490,496.00	0.00	5,473,490,496.00	0.5%
2) Federal Revenue		8100-8299	9,394,073.00	623,142,822.00	632,536,895.00	7,881,114.00	637,818,621.00	645,679,735.00	2.1%
3) Other State Revenue		8300-8599	205,661,546.00	789,948,829.00	1,005,610,375.00	85,349,847.00	784,838,797.00	890,188,644.00	-11.5%
4) Other Local Revenue		8600-8799	125,890,628.00	9,751,724.00	135,642,352.00	123,812,302.00	10,036,769.00	133,849,071.00	-1.3%
5) TOTAL, REVENUES			5,788,199,126.00	1,432,843,375.00	7,221,042,501.00	5,700,513,759.00	1,442,694,187.00	7,143,207,946.00	-1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,122,831,887.00	772,722,119.00	2,895,554,006.00	2,188,203,228.00	683,998,918.00	2,870,202,146.00	-0.9%
2) Classified Salaries		2000-2999	582,603,427.00	399,067,939.00	981,671,366.00	543,658,585.00	371,387,838.00	915,044,423.00	-6.8%
3) Employee Benefits		3000-3999	1,151,792,791.00	745,165,371.00	1,896,958,162.00	1,283,169,079.00	792,172,039.00	2,075,341,118.00	9.4%
4) Books and Supplies		4000-4999	223,160,040.00	115,484,504.04	338,644,544.04	448,718,695.00	328,199,850.55	774,918,545.55	128.8%
5) Services and Other Operating Expenditures		5000-5999	454,122,834.00	421,872,769.00	875,795,603.00	480,568,136.00	370,818,093.00	831,384,229.00	-5.1%
6) Capital Outlay		6000-6999	9,188,736.00	16,572,826.00	25,739,562.00	19,218,755.00	582,348.00	19,801,103.00	-23.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,537,737.00	0.00	8,537,737.00	8,459,378.00	0.00	8,459,378.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(82,197,605.00)	62,312,528.00	(19,885,077.00)	(105,276,939.00)	79,672,512.00	(25,604,427.00)	28.8%
9) TOTAL, EXPENDITURES			4,470,017,847.00	2,532,998,056.04	7,003,015,903.04	4,842,718,917.00	2,826,829,598.55	7,469,548,515.55	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,318,181,279.00	(1,100,154,881.04)	218,026,597.96	857,796,842.00	(1,184,135,411.55)	(326,338,569.55)	-249.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	36,213,559.00	188,708.00	36,400,267.00	20,000,000.00	0.00	20,000,000.00	-45.1%
b) Transfers Out		7600-7629	86,272,333.00	0.00	86,272,333.00	61,496,827.00	0.00	61,496,827.00	-28.7%
2) Other Sources/Uses									
a) Sources		8930-8979	10,147,557.00	0.00	10,147,557.00	300,000.00	0.00	300,000.00	-97.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		6980-6999	(1,091,257,709.00)	1,091,257,709.00	0.00	(1,180,709,515.00)	1,180,709,515.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,131,188,826.00)	1,091,444,417.00	(39,724,509.00)	(1,201,908,342.00)	1,180,709,515.00	(41,196,827.00)	3.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			187,012,353.00	(8,710,284.04)	178,302,088.96	(344,109,500.00)	(23,425,896.55)	(367,535,396.55)	-306.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,115,985,941.26	182,688,739.11	1,298,672,680.37	1,314,442,426.26	174,040,882.07	1,488,483,308.33	14.8%
b) Audit Adjustments		9793	11,444,132.00	64,407.00	11,508,539.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,127,430,073.26	182,751,146.11	1,310,181,219.37	1,314,442,426.26	174,040,882.07	1,488,483,308.33	13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,127,430,073.26	182,751,146.11	1,310,181,219.37	1,314,442,426.26	174,040,882.07	1,488,483,308.33	13.6%
2) Ending Balance, June 30 (E + F1e)			1,314,442,426.26	174,040,882.07	1,488,483,308.33	970,332,926.28	150,614,985.52	1,120,947,911.78	-24.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,733,064.54	0.00	2,733,064.54	2,733,065.00	0.00	2,733,065.00	0.0%
Stores		9712	18,688,122.37	0.00	18,688,122.37	18,688,122.00	0.00	18,688,122.00	0.0%
Prepaid Expenditures		9713	9,634,372.00	0.00	9,634,372.00	9,634,372.00	0.00	9,634,372.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	174,040,882.07	174,040,882.07	0.00	150,614,985.52	150,614,985.52	-13.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	653,489,866.00	0.00	653,489,866.00	588,611,885.00	0.00	588,611,885.00	-9.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	73,411,070.00	0.00	73,411,070.00	75,381,322.00	0.00	75,381,322.00	2.7%
Unassigned/Unappropriated Amount		9790	556,505,931.35	0.00	556,505,931.35	275,284,180.28	0.00	275,284,180.28	-50.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,491,880,082.06	(74,418,118.10)	1,417,261,973.96				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	9,320.21	0.00	9,320.21				
c) in Revolving Fund		9130	2,733,064.54	0.00	2,733,064.54				
d) with Fiscal Agent		9135	0.00	3,458,061.25	3,458,061.25				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	40,469,870.65	2,780,634.36	43,250,505.01				
4) Due from Grantor Government		9290	30,843,365.18	372,318,007.80	403,261,372.99				
5) Due from Other Funds		9310	8,000,000.00	0.00	8,000,000.00				
6) Stores		9320	18,888,122.37	0.00	18,888,122.37				
7) Prepaid Expenditures		9330	9,634,372.00	0.00	9,634,372.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,602,158,207.02	304,138,585.31	1,906,294,792.33				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	218,299,489.49	105,767,002.75	324,066,492.24				
2) Due to Grantor Governments		9590	69,416,291.27	182,310.49	69,598,601.76				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	24,148,390.00	24,148,390.00				
6) TOTAL, LIABILITIES			287,715,780.76	130,095,703.24	417,811,484.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,314,442,426.26	174,040,882.07	1,488,483,308.33				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	3,678,902,289.00	0.00	3,678,902,289.00	3,741,263,029.00	0.00	3,741,263,029.00	1.7%
Education Protection Account State Aid - Current Year		8012	664,278,843.00	0.00	664,278,843.00	650,848,000.00	0.00	650,848,000.00	-2.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,822,413.00	0.00	6,822,413.00	6,822,413.00	0.00	6,822,413.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,840,133.00	0.00	7,840,133.00	7,840,133.00	0.00	7,840,133.00	0.0%
County & District Taxes Secured Roll Taxes		8041	1,017,780,222.00	0.00	1,017,780,222.00	1,017,780,222.00	0.00	1,017,780,222.00	0.0%
Unsecured Roll Taxes		8042	37,675,443.00	0.00	37,675,443.00	37,675,443.00	0.00	37,675,443.00	0.0%
Prior Years' Taxes		8043	18,288,948.00	0.00	18,288,948.00	19,023,094.00	0.00	19,023,094.00	4.0%
Supplemental Taxes		8044	26,141,394.00	0.00	26,141,394.00	26,141,394.00	0.00	26,141,394.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	182,057,081.00	0.00	182,057,081.00	182,057,081.00	0.00	182,057,081.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,782,751.00	0.00	41,782,751.00	27,730,484.00	0.00	27,730,484.00	-33.6%
Penalties and Interest from Delinquent Taxes		8048	734,148.00	0.00	734,148.00	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	312.00	0.00	312.00	314.00	0.00	314.00	0.6%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(156.00)	0.00	(156.00)	(157.00)	0.00	(157.00)	0.6%
Subtotal, LCFF Sources			5,682,303,829.00	0.00	5,682,303,829.00	5,717,181,430.00	0.00	5,717,181,430.00	0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(235,050,950.00)	0.00	(235,050,950.00)	(243,690,934.00)	0.00	(243,690,934.00)	3.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,447,252,879.00	0.00	5,447,252,879.00	5,473,490,496.00	0.00	5,473,490,496.00	0.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	128,252,403.00	128,252,403.00	0.00	115,900,896.00	115,900,896.00	-9.6%
Special Education Discretionary Grants		8182	0.00	27,717,071.00	27,717,071.00	0.00	28,487,692.00	28,487,692.00	2.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	32,474.00	32,474.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	2,033,886.00	2,033,886.00	0.00	1,071,350.00	1,071,350.00	-47.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		326,732,918.00	326,732,918.00		342,855,568.00	342,855,568.00	4.9%
Title I, Part D, Local Delinquent Programs	3025	8290		1,453,977.00	1,453,977.00		1,463,174.00	1,463,174.00	0.6%
Title II, Part A, Educator Quality	4035	8290		41,030,078.00	41,030,078.00		36,984,107.00	36,984,107.00	-9.9%
Title III, Part A, Immigrant Education Program	4201	8290		795,687.00	795,687.00		2,949,261.00	2,949,261.00	270.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		14,192,961.00	14,192,961.00		15,013,115.00	15,013,115.00	5.8%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4810	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3189, 4038-4128, 5510	8290		34,361,903.00	34,361,903.00		34,378,877.00	34,378,877.00	0.0%
Career and Technical Education	3500-3599	8290		6,909,990.00	6,909,990.00		6,281,572.00	6,281,572.00	-9.4%
All Other Federal Revenue	All Other	8290	9,394,073.00	39,629,474.00	49,023,547.00	7,881,114.00	52,445,009.00	60,306,123.00	23.0%
TOTAL, FEDERAL REVENUE			9,394,073.00	623,142,822.00	632,536,895.00	7,881,114.00	637,818,621.00	645,679,735.00	2.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		357,700,089.00	357,700,089.00		359,665,067.00	359,665,067.00	0.5%
Prior Years	6500	8319		3,569,363.00	3,569,363.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,088,253.00	3,088,253.00	0.00	3,088,253.00	3,088,253.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	125,382,252.00	0.00	125,382,252.00	16,963,982.00	0.00	16,963,982.00	-86.5%
Lottery - Unrestricted and Instructional Materials		8560	74,745,569.00	24,889,396.00	99,614,965.00	71,883,938.00	22,483,730.00	94,347,668.00	-5.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		74,828,120.00	74,828,120.00		60,283,753.00	60,283,753.00	-19.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		1,107,688.00	1,107,688.00		1,136,961.00	1,136,961.00	2.6%
California Clean Energy Jobs Act	6230	8590		35,518,914.00	35,518,914.00		30,096,000.00	30,096,000.00	-15.3%
Career Technical Education Incentive Grant Program	6387	8590		16,809,602.00	16,809,602.00		20,225,231.00	20,225,231.00	20.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		348,991.00	348,991.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,553,725.00	282,112,413.00	287,666,138.00	6,501,929.00	297,901,802.00	304,403,731.00	5.8%
TOTAL, OTHER STATE REVENUE			205,661,546.00	799,948,829.00	1,005,610,375.00	95,349,847.00	784,838,797.00	890,188,644.00	-11.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction									
		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	398,120.00	0.00	398,120.00	375,000.00	0.00	375,000.00	-5.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	19,129,723.00	0.00	19,129,723.00	20,688,000.00	0.00	20,688,000.00	8.1%
Interest		8660	11,208,286.00	0.00	11,208,286.00	9,199,518.00	0.00	9,199,518.00	-17.9%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees									
		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students									
		8672	488,045.00	0.00	488,045.00	258,000.00	0.00	258,000.00	-48.9%
Transportation Fees From Individuals									
		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services									
		8677	0.00	277,123.00	277,123.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees									
		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts									
		8689	43,491,284.00	0.00	43,491,284.00	44,231,577.00	0.00	44,231,577.00	1.7%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment									
		8691	0.00	0.00	0.00	157.00	0.00	157.00	New
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue									
		8699	51,181,190.00	9,474,601.00	60,655,791.00	49,060,050.00	10,036,769.00	59,096,819.00	-2.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In									
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools									
	6500	8791		0.00	0.00		0.00	0.00	0.0%
	6500	8792		0.00	0.00		0.00	0.00	0.0%
	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools									
	6360	8791		0.00	0.00		0.00	0.00	0.0%
	6360	8792		0.00	0.00		0.00	0.00	0.0%
	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools									
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others									
		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,890,828.00	9,751,724.00	135,642,352.00	123,812,302.00	10,036,769.00	133,849,071.00	-1.3%
TOTAL, REVENUES			5,788,199,126.00	1,432,843,375.00	7,221,042,501.00	5,700,513,759.00	1,442,694,187.00	7,143,207,946.00	-1.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,678,492,208.00	494,596,775.00	2,173,088,981.00	1,756,639,948.00	411,660,911.00	2,168,300,859.00	-0.2%
Certificated Pupil Support Salaries		1200	141,383,888.00	126,717,079.00	268,080,967.00	147,801,232.00	127,436,895.00	275,038,127.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	249,566,056.00	68,541,292.00	318,107,348.00	234,228,235.00	63,332,470.00	297,560,705.00	-6.5%
Other Certificated Salaries		1900	53,409,737.00	82,866,973.00	136,276,710.00	47,733,813.00	81,568,642.00	129,302,455.00	-5.1%
TOTAL, CERTIFICATED SALARIES			2,122,831,887.00	772,722,119.00	2,895,554,006.00	2,168,203,228.00	683,998,918.00	2,870,202,146.00	-0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	6,340,310.00	222,395,532.00	228,735,842.00	7,681,610.00	221,958,251.00	229,639,861.00	0.4%
Classified Support Salaries		2200	257,854,554.00	87,786,886.00	345,641,440.00	253,948,581.00	78,068,889.00	333,017,450.00	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	23,195,623.00	2,390,360.00	25,585,983.00	18,494,382.00	2,761,484.00	21,255,866.00	-16.8%
Clerical, Technical and Office Salaries		2400	234,368,617.00	36,060,575.00	270,429,192.00	200,377,344.00	35,143,266.00	235,520,610.00	-12.9%
Other Classified Salaries		2800	60,844,323.00	50,434,786.00	111,279,109.00	63,154,688.00	32,455,988.00	95,610,636.00	-14.1%
TOTAL, CLASSIFIED SALARIES			582,603,427.00	399,087,839.00	981,671,366.00	543,656,585.00	371,387,838.00	915,044,423.00	-6.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	260,400,538.00	307,487,181.00	567,887,719.00	308,261,291.00	312,084,389.00	620,345,680.00	9.2%
PERS		3201-3202	80,974,996.00	46,757,101.00	127,732,097.00	90,770,181.00	52,408,946.00	143,179,107.00	12.1%
OASDI/Medicare/Alternative		3301-3302	73,656,618.00	42,420,181.00	116,076,799.00	73,425,513.00	40,686,250.00	114,111,783.00	-1.7%
Health and Welfare Benefits		3401-3402	437,150,477.00	208,552,929.00	645,703,406.00	479,748,284.00	247,084,037.00	726,840,321.00	12.8%
Unemployment Insurance		3501-3502	2,070,530.00	846,358.00	2,916,888.00	1,646,592.00	647,610.00	2,294,202.00	-21.3%
Workers' Compensation		3601-3602	85,466,811.00	36,912,724.00	122,379,535.00	78,235,030.00	31,961,430.00	108,196,460.00	-11.6%
OPEB, Allocated		3701-3702	166,291,588.00	79,411,488.00	245,703,076.00	179,983,711.00	75,476,894.00	255,460,605.00	4.0%
OPEB, Active Employees		3751-3752	45,781,223.00	22,797,343.00	68,578,566.00	73,100,497.00	31,812,503.00	104,913,000.00	53.0%
Other Employee Benefits		3901-3902	0.00	56.00	56.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,151,782,791.00	745,165,371.00	1,896,958,162.00	1,283,169,079.00	792,172,039.00	2,075,341,118.00	9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	67,540,849.00	24,970,150.00	92,510,999.00	162,573,821.00	22,468,590.00	185,042,411.00	100.0%
Books and Other Reference Materials		4200	3,483,818.00	6,851,388.00	10,335,204.00	3,156,509.00	37,479.00	3,193,988.00	-69.1%
Materials and Supplies		4300	126,369,366.00	63,239,185.42	189,608,551.42	265,832,636.00	302,051,357.55	567,883,993.55	199.5%
Noncapitalized Equipment		4400	25,694,546.00	20,340,867.62	46,035,413.62	15,078,236.00	3,517,399.00	18,595,635.00	-59.8%
Food		4700	71,461.00	82,915.00	154,376.00	77,493.00	125,025.00	202,518.00	31.2%
TOTAL, BOOKS AND SUPPLIES			223,160,040.00	115,484,504.04	338,644,544.04	448,718,695.00	328,199,850.55	774,918,545.55	128.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	55,031,588.00	306,807,441.00	361,839,029.00	57,890,325.00	299,964,788.00	357,855,123.00	-1.1%
Travel and Conferences		5200	4,971,993.00	5,785,238.00	10,757,229.00	4,147,445.00	1,579,200.00	5,726,645.00	-46.8%
Dues and Memberships		5300	2,325,623.00	160,060.00	2,485,683.00	2,283,511.00	400.00	2,283,911.00	-8.1%
Insurance		5400 - 5450	85,723,433.00	279.00	85,723,712.00	40,255,733.00	0.00	40,255,733.00	-53.0%
Operations and Housekeeping Services		5500	139,610,021.00	34,983.00	139,645,004.00	151,997,271.00	0.00	151,997,271.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,414,460.00	4,048,506.00	18,462,966.00	16,447,422.00	10,297,933.00	26,745,355.00	44.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	134,758,379.00	104,422,014.00	239,180,393.00	168,133,920.00	58,636,943.00	226,970,863.00	-5.1%
Communications		5900	17,287,337.00	414,250.00	17,701,587.00	19,412,509.00	136,819.00	19,549,328.00	10.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			454,122,834.00	421,672,769.00	875,795,603.00	460,568,136.00	370,816,093.00	831,384,229.00	-5.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	53,276.00	0.00	53,276.00	35,946.00	0.00	35,946.00	-32.5%
Buildings and Improvements of Buildings		6200	1,903,329.00	8,121,769.00	10,025,098.00	1,668,039.00	10,000.00	1,678,039.00	-83.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,012,888.00	8,451,057.00	15,463,945.00	17,311,835.00	572,348.00	17,884,183.00	15.7%
Equipment Replacement		6500	197,243.00	0.00	197,243.00	202,935.00	0.00	202,935.00	2.9%
TOTAL, CAPITAL OUTLAY			9,166,736.00	16,572,826.00	25,739,562.00	19,218,755.00	582,348.00	19,801,103.00	-23.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	0.00	650,466.00	650,466.00	0.00	650,466.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,081,367.00	0.00	1,081,367.00	1,003,006.00	0.00	1,003,006.00	-7.2%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	46,386.00	0.00	46,386.00	46,386.00	0.00	46,386.00	0.0%
Other Debt Service - Principal		7439	759,518.00	0.00	759,518.00	759,518.00	0.00	759,518.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,537,737.00	0.00	8,537,737.00	8,459,378.00	0.00	8,459,378.00	-0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(62,312,528.00)	62,312,528.00	0.00	(79,672,512.00)	79,672,512.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(19,885,077.00)	0.00	(19,885,077.00)	(25,604,427.00)	0.00	(25,604,427.00)	28.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(82,197,605.00)	62,312,528.00	(19,885,077.00)	(105,276,939.00)	79,672,512.00	(25,604,427.00)	28.8%
TOTAL, EXPENDITURES			4,470,017,847.00	2,532,998,056.04	7,003,015,903.04	4,842,716,917.00	2,626,826,598.55	7,469,548,515.55	6.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	16,213,559.00	186,708.00	16,400,267.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			36,213,559.00	186,708.00	36,400,267.00	20,000,000.00	0.00	20,000,000.00	-45.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	36,741,580.00	0.00	36,741,580.00	32,508,729.00	0.00	32,508,729.00	-11.5%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	5,689,099.00	0.00	5,689,099.00	2,509,852.00	0.00	2,509,852.00	-55.9%
Other Authorized Interfund Transfers Out		7619	43,841,854.00	0.00	43,841,854.00	26,478,248.00	0.00	26,478,248.00	-39.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			86,272,333.00	0.00	86,272,333.00	61,496,827.00	0.00	61,496,827.00	-28.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	9,952,000.00	0.00	9,952,000.00	0.00	0.00	0.00	-100.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	195,557.00	0.00	195,557.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	300,000.00	0.00	300,000.00	New
(c) TOTAL, SOURCES			10,147,557.00	0.00	10,147,557.00	300,000.00	0.00	300,000.00	-97.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,091,257,709.00)	1,091,257,709.00	0.00	(1,160,709,515.00)	1,160,709,515.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,091,257,709.00)	1,091,257,709.00	0.00	(1,160,709,515.00)	1,160,709,515.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,131,168,828.00)	1,091,444,417.00	(39,724,509.00)	(1,201,906,342.00)	1,160,709,515.00	(41,196,827.00)	3.7%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,447,252,879.00	0.00	5,447,252,879.00	5,473,490,496.00	0.00	5,473,490,496.00	0.5%
2) Federal Revenue		8100-8299	9,394,073.00	623,142,822.00	632,536,895.00	7,881,114.00	637,818,621.00	645,679,735.00	2.1%
3) Other State Revenue		8300-8599	205,661,546.00	799,948,829.00	1,005,610,375.00	95,349,847.00	784,838,797.00	890,188,844.00	-11.5%
4) Other Local Revenue		8600-8799	125,890,628.00	9,751,724.00	135,642,352.00	123,812,302.00	10,036,769.00	133,849,071.00	-1.3%
5) TOTAL, REVENUES			5,788,199,128.00	1,432,843,375.00	7,221,042,501.00	5,700,513,759.00	1,442,694,187.00	7,143,207,946.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,563,166,534.00	1,590,030,687.62	4,153,217,201.62	2,728,203,807.00	1,525,915,456.23	4,254,119,263.23	2.4%
2) Instruction - Related Services	2000-2999		633,401,788.00	316,442,731.00	949,844,519.00	656,285,235.00	296,309,888.26	952,595,221.26	0.3%
3) Pupil Services	3000-3999		389,777,776.00	216,407,069.00	606,184,847.00	414,657,766.00	208,779,818.00	623,437,584.00	2.8%
4) Ancillary Services	4000-4999		36,576,368.00	93,996,287.00	130,572,655.00	27,279,098.00	77,870,274.00	105,149,372.00	-19.5%
5) Community Services	5000-5999		5,565,951.00	1,362,437.00	6,928,388.00	4,531,916.00	1,076,287.00	5,608,203.00	-19.1%
6) Enterprise	6000-6999		23,983.00	0.00	23,983.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		298,231,025.00	68,221,284.00	366,452,319.00	411,790,916.00	300,408,803.00	712,199,719.00	95.4%
8) Plant Services	8000-8999		534,716,673.00	248,537,570.42	783,254,243.42	591,508,801.00	216,488,972.06	807,977,773.06	3.2%
8) Other Outgo	9000-9999	Except 7600-7699	8,537,737.00	0.00	8,537,737.00	8,459,378.00	0.00	8,459,378.00	-0.9%
10) TOTAL, EXPENDITURES			4,470,017,847.00	2,532,998,056.04	7,003,015,903.04	4,842,716,917.00	2,626,829,598.55	7,469,546,515.55	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,318,181,279.00	(1,100,154,681.04)	218,026,597.96	857,786,842.00	(1,184,135,411.55)	(326,338,569.55)	-249.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	36,213,559.00	186,708.00	36,400,267.00	20,000,000.00	0.00	20,000,000.00	-45.1%
b) Transfers Out		7600-7629	86,272,333.00	0.00	86,272,333.00	61,496,827.00	0.00	61,496,827.00	-28.7%
2) Other Sources/Uses									
a) Sources		8930-8979	10,147,557.00	0.00	10,147,557.00	300,000.00	0.00	300,000.00	-97.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,091,257,709.00)	1,091,257,709.00	0.00	(1,160,709,515.00)	1,160,709,515.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,131,168,928.00)	1,091,444,417.00	(39,724,509.00)	(1,201,908,342.00)	1,160,709,515.00	(41,198,827.00)	3.7%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			187,012,353.00	(8,710,284.04)	178,302,088.98	(344,109,500.00)	(23,425,896.55)	(367,535,396.55)	-306.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,115,985,941.26	182,688,739.11	1,298,672,680.37	1,314,442,426.28	174,040,882.07	1,488,483,308.33	14.6%
b) Audit Adjustments		9793	11,444,132.00	64,407.00	11,508,539.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,127,430,073.26	182,751,146.11	1,310,181,219.37	1,314,442,426.28	174,040,882.07	1,488,483,308.33	13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,127,430,073.26	182,751,146.11	1,310,181,219.37	1,314,442,426.28	174,040,882.07	1,488,483,308.33	13.6%
2) Ending Balance, June 30 (E + F1e)			1,314,442,426.26	174,040,882.07	1,488,483,308.33	970,332,926.26	150,614,985.52	1,120,947,911.78	-24.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,733,064.54	0.00	2,733,064.54	2,733,065.00	0.00	2,733,065.00	0.0%
Stores		9712	18,688,122.37	0.00	18,688,122.37	18,688,122.00	0.00	18,688,122.00	0.0%
Prepaid Expenditures		9713	9,634,372.00	0.00	9,634,372.00	9,634,372.00	0.00	9,634,372.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	174,040,882.07	174,040,882.07	0.00	150,614,985.52	150,614,985.52	-13.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9760	653,469,866.00	0.00	653,469,866.00	588,611,885.00	0.00	588,611,885.00	-9.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	73,411,070.00	0.00	73,411,070.00	75,381,322.00	0.00	75,381,322.00	2.7%
Unassigned/Unappropriated Amount		9790	556,505,931.35	0.00	556,505,931.35	275,284,160.26	0.00	275,284,160.26	-50.5%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	5,011,328.67	2,599,999.67
5650	FEMA Public Assistance Funds	11.06	0.00
5810	Other Restricted Federal	4,663,585.59	4,399,999.59
6230	California Clean Energy Jobs Act	98,189,906.99	113,999,999.99
6264	Educator Effectiveness (15-16)	24,897,378.43	0.00
6286		2,699,427.37	0.00
6500	Special Education	3,272,029.85	0.00
6512	Special Ed: Mental Health Services	1,018,026.00	0.00
7091		799,334.58	0.00
7338	College Readiness Block Grant	17,412,655.00	8,706,328.00
7810	Other Restricted State	499,171.26	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	9,865,769.55	15,608,658.55
9010	Other Restricted Local	5,712,257.72	5,299,999.72
Total, Restricted Balance		174,040,882.07	150,614,985.52

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,864,367.00	16,521,540.00	19.2%
3) Other State Revenue		8300-8599	100,286,153.00	96,550,114.00	-3.7%
4) Other Local Revenue		8600-8799	3,475,145.00	3,187,816.00	-8.3%
5) TOTAL, REVENUES			117,625,665.00	116,259,470.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	54,936,020.00	55,464,032.00	1.0%
2) Classified Salaries		2000-2999	13,592,496.00	15,875,484.00	16.8%
3) Employee Benefits		3000-3999	33,996,740.00	38,757,663.00	14.0%
4) Books and Supplies		4000-4999	7,941,004.00	35,130,086.00	342.4%
5) Services and Other Operating Expenditures		5000-5999	6,693,969.47	1,911,578.00	-71.4%
6) Capital Outlay		6000-6999	692,405.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,322,815.00	3,977,450.00	19.7%
9) TOTAL, EXPENDITURES			121,175,449.47	151,116,293.00	24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,549,784.47)	(34,856,823.00)	881.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,619,291.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,619,291.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,069,506.53	(34,856,823.00)	-593.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,812,795.47	34,882,302.00	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,812,795.47	34,882,302.00	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,812,795.47	34,882,302.00	25.4%
2) Ending Balance, June 30 (E + F1e)			34,882,302.00	25,479.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,479.00	25,479.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			18,738,454.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,118,369.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,323,560.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	25,479.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	272,179.00		
4) Due from Grantor Government		9290	7,903,867.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			40,525,085.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,641,719.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,064.00		
6) TOTAL, LIABILITIES			5,642,783.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			34,882,302.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	55,505.00	0.00	-100.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,028,809.00	710,060.00	-31.0%
All Other Federal Revenue	All Other	8290	12,780,053.00	15,811,480.00	23.7%
TOTAL, FEDERAL REVENUE			13,864,367.00	16,521,540.00	19.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	95,232,551.00	95,232,551.00	0.0%
All Other State Revenue	All Other	8590	5,053,602.00	1,317,563.00	-73.9%
TOTAL, OTHER STATE REVENUE			100,286,153.00	96,550,114.00	-3.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	265,032.00	100,000.00	-62.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,836,547.00	2,800,000.00	-1.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	373,566.00	287,816.00	-23.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,475,145.00	3,187,816.00	-8.3%
TOTAL, REVENUES			117,625,665.00	116,259,470.00	-1.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	37,493,485.00	36,019,249.00	-3.9%
Certificated Pupil Support Salaries		1200	2,780,399.00	3,616,747.00	30.1%
Certificated Supervisors' and Administrators' Salaries		1300	14,522,696.00	15,743,821.00	8.4%
Other Certificated Salaries		1900	139,440.00	84,215.00	-39.6%
TOTAL, CERTIFICATED SALARIES			54,936,020.00	55,464,032.00	1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	19,760.00	20,752.00	5.0%
Classified Support Salaries		2200	6,080,347.00	7,225,800.00	18.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,464,779.00	8,116,455.00	8.7%
Other Classified Salaries		2900	27,610.00	512,477.00	1756.1%
TOTAL, CLASSIFIED SALARIES			13,592,496.00	15,875,484.00	16.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,218,123.00	7,805,603.00	-23.6%
PERS		3201-3202	2,047,992.00	2,420,966.00	18.2%
OASDI/Medicare/Alternative		3301-3302	1,989,373.00	2,036,143.00	2.4%
Health and Welfare Benefits		3401-3402	11,807,210.00	16,635,808.00	40.9%
Unemployment Insurance		3501-3502	35,979.00	43,796.00	21.7%
Workers' Compensation		3601-3602	2,174,370.00	2,003,310.00	-7.9%
OPEB, Allocated		3701-3702	4,490,859.00	5,566,081.00	23.9%
OPEB, Active Employees		3751-3752	1,232,834.00	2,245,956.00	82.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,996,740.00	38,757,663.00	14.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	28,665.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,467,702.00	35,130,086.00	443.2%
Noncapitalized Equipment		4400	1,444,637.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,941,004.00	35,130,086.00	342.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	189,429.00	0.00	-100.0%
Dues and Memberships		5300	19,843.00	2,000.00	-89.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,812,045.42	543,042.00	-80.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	546,749.00	423,081.00	-22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,703,440.05	548,000.00	-79.7%
Communications		5900	422,463.00	395,455.00	-6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,693,969.47	1,911,578.00	-71.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,395.00	0.00	-100.0%
Equipment		6400	687,010.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			692,405.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,322,815.00	3,977,450.00	19.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,322,815.00	3,977,450.00	19.7%
TOTAL, EXPENDITURES			121,175,449.47	151,116,293.00	24.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,619,291.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,619,291.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,619,291.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,864,367.00	16,521,540.00	19.2%
3) Other State Revenue		8300-8599	100,286,153.00	96,550,114.00	-3.7%
4) Other Local Revenue		8600-8799	3,475,145.00	3,187,816.00	-8.3%
5) TOTAL, REVENUES			117,625,665.00	116,259,470.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		62,618,566.05	85,467,402.00	36.5%
2) Instruction - Related Services	2000-2999		35,673,962.00	41,228,595.00	15.6%
3) Pupil Services	3000-3999		4,331,635.00	6,235,537.00	44.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,322,815.00	3,977,450.00	19.7%
8) Plant Services	8000-8999		15,228,471.42	14,207,309.00	-6.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			121,175,449.47	151,116,293.00	24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,549,784.47)	(34,856,823.00)	881.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,619,291.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,619,291.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,069,506.53	(34,856,823.00)	-593.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,812,795.47	34,882,302.00	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,812,795.47	34,882,302.00	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,812,795.47	34,882,302.00	25.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,479.00	25,479.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,738,454.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,118,369.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6391	Adult Education Block Grant Program	14,928,456.00	0.00
6392	Adult Education Block Grant Data and Accountability	3,809,998.00	0.00
Total, Restricted Balance		18,738,454.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,528,705.00	4,528,705.00	0.0%
3) Other State Revenue		8300-8599	105,951,158.00	115,036,606.00	8.6%
4) Other Local Revenue		8600-8799	4,214,103.00	4,881,998.00	15.8%
5) TOTAL, REVENUES			114,693,966.00	124,447,309.00	8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	40,830,999.00	40,099,013.00	-1.8%
2) Classified Salaries		2000-2999	46,879,419.00	47,922,912.00	2.2%
3) Employee Benefits		3000-3999	52,748,999.00	56,205,969.00	6.6%
4) Books and Supplies		4000-4999	3,054,057.00	3,644,281.00	19.3%
5) Services and Other Operating Expenditures		5000-5999	2,889,855.38	2,844,335.00	-1.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,200.00	396,000.00	400.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,949,615.00	6,325,119.00	27.8%
9) TOTAL, EXPENDITURES			151,432,144.38	157,437,629.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,738,178.38)	(32,990,320.00)	-10.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	36,741,580.00	32,508,729.00	-11.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,741,580.00	32,508,729.00	-11.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,401.62	(481,591.00)	-14257.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	479,289.38	482,691.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			479,289.38	482,691.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			479,289.38	482,691.00	0.7%
2) Ending Balance, June 30 (E + F1e)			482,691.00	1,100.00	-99.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,100.00	1,100.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	481,591.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,138,416.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,100.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,026.00		
4) Due from Grantor Government		9290	4,509,979.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,685,521.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,202,808.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,000,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	22.00		
6) TOTAL, LIABILITIES			15,202,830.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			482,691.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,528,705.00	4,528,705.00	0.0%
TOTAL, FEDERAL REVENUE			4,528,705.00	4,528,705.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	102,971,056.00	115,036,606.00	11.7%
All Other State Revenue	All Other	8590	2,980,102.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			105,951,158.00	115,036,606.00	8.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	119,324.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	3,449,029.00	3,355,998.00	-2.7%
Interagency Services		8677	112,428.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	533,322.00	1,526,000.00	186.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,214,103.00	4,881,998.00	15.8%
TOTAL, REVENUES			114,693,966.00	124,447,309.00	8.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	35,099,871.00	33,916,349.00	-3.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,731,128.00	6,182,664.00	7.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			40,830,999.00	40,099,013.00	-1.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	37,945,387.00	38,040,985.00	0.3%
Classified Support Salaries		2200	4,225,746.00	4,958,073.00	17.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,708,256.00	4,923,854.00	4.6%
Other Classified Salaries		2900	30.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			46,879,419.00	47,922,912.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,740,491.00	5,578,665.00	-27.9%
PERS		3201-3202	5,876,856.00	6,367,999.00	8.4%
OASDI/Medicare/Alternative		3301-3302	4,188,402.00	4,567,820.00	9.1%
Health and Welfare Benefits		3401-3402	21,499,238.00	25,152,076.00	17.0%
Unemployment Insurance		3501-3502	72,466.00	55,102.00	-24.0%
Workers' Compensation		3601-3602	2,755,800.00	2,468,422.00	-10.4%
OPEB, Allocated		3701-3702	8,340,681.00	8,476,728.00	1.6%
OPEB, Active Employees		3751-3752	2,275,065.00	3,539,157.00	55.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			52,748,999.00	56,205,969.00	6.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,759,132.00	3,644,281.00	32.1%
Noncapitalized Equipment		4400	294,925.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,054,057.00	3,644,281.00	19.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	81,451.00	38,081.00	-53.2%
Dues and Memberships		5300	3.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,771,898.00	1,834,533.00	3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	107,274.00	127,275.00	18.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	442,511.38	361,733.00	-18.3%
Communications		5900	486,718.00	482,713.00	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,889,855.38	2,844,335.00	-1.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	79,200.00	396,000.00	400.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,200.00	396,000.00	400.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,949,615.00	6,325,119.00	27.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,949,615.00	6,325,119.00	27.8%
TOTAL, EXPENDITURES			151,432,144.38	157,437,629.00	4.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	36,741,580.00	32,508,729.00	-11.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			36,741,580.00	32,508,729.00	-11.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			36,741,580.00	32,508,729.00	-11.5%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,528,705.00	4,528,705.00	0.0%
3) Other State Revenue		8300-8599	105,951,158.00	115,036,606.00	8.6%
4) Other Local Revenue		8600-8799	4,214,103.00	4,881,998.00	15.8%
5) TOTAL, REVENUES			114,693,966.00	124,447,309.00	8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		119,692,113.00	121,595,266.00	1.6%
2) Instruction - Related Services	2000-2999		17,174,743.38	18,732,326.00	9.1%
3) Pupil Services	3000-3999		121,276.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,949,615.00	6,325,119.00	27.8%
8) Plant Services	8000-8999		9,415,197.00	10,388,918.00	10.3%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	396,000.00	400.0%
10) TOTAL, EXPENDITURES			151,432,144.38	157,437,629.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(36,738,178.38)	(32,990,320.00)	-10.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	36,741,580.00	32,508,729.00	-11.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,741,580.00	32,508,729.00	-11.5%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,401.62	(481,591.00)	-14257.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	479,289.38	482,691.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			479,289.38	482,691.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			479,289.38	482,691.00	0.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,100.00	1,100.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	481,591.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	333,506,736.00	349,751,919.00	4.9%
3) Other State Revenue		8300-8599	22,180,903.00	22,348,697.00	0.8%
4) Other Local Revenue		8600-8799	9,637,201.00	10,582,959.00	9.8%
5) TOTAL, REVENUES			365,324,840.00	382,683,575.00	4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	89,671,463.00	93,639,355.00	4.4%
3) Employee Benefits		3000-3999	86,435,068.00	92,186,838.00	6.7%
4) Books and Supplies		4000-4999	174,423,661.00	189,240,562.00	8.5%
5) Services and Other Operating Expenditures		5000-5999	3,638,728.93	3,373,584.00	-7.3%
6) Capital Outlay		6000-6999	142,415.00	500,000.00	251.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,612,647.00	15,301,858.00	31.8%
9) TOTAL, EXPENDITURES			365,923,982.93	394,242,197.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(599,142.93)	(11,558,622.00)	1829.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,327,479.00	2,509,852.00	-60.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,327,479.00	2,509,852.00	-60.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,728,336.07	(9,048,770.00)	-258.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,754,867.93	51,483,204.00	12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,754,867.93	51,483,204.00	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,754,867.93	51,483,204.00	12.5%
2) Ending Balance, June 30 (E + F1e)			51,483,204.00	42,434,434.00	-17.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,093,773.00	6,983,773.00	-1.6%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,389,431.00	35,450,661.00	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,234,827.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	23,170.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	298,194.00		
4) Due from Grantor Government		9290	15,090,483.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	7,093,773.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			55,740,447.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,731,207.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	526,036.00		
6) TOTAL, LIABILITIES			4,257,243.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			51,483,204.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	333,472,638.00	349,751,919.00	4.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	34,098.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			333,506,736.00	349,751,919.00	4.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	22,180,903.00	22,348,697.00	0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,180,903.00	22,348,697.00	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,543,205.00	10,270,342.00	7.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	93,996.00	312,617.00	232.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,637,201.00	10,582,959.00	9.8%
TOTAL, REVENUES			365,324,840.00	382,683,575.00	4.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	87,326,494.00	91,687,723.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	305,731.00	180,490.00	-41.0%
Clerical, Technical and Office Salaries		2400	2,029,713.00	1,761,962.00	-13.2%
Other Classified Salaries		2900	9,525.00	9,180.00	-3.6%
TOTAL, CLASSIFIED SALARIES			89,671,463.00	93,639,355.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,066,750.00	14,541,441.00	20.5%
OASDI/Medicare/Alternative		3301-3302	6,859,932.00	7,167,612.00	4.5%
Health and Welfare Benefits		3401-3402	43,431,301.00	44,646,284.00	2.8%
Unemployment Insurance		3501-3502	79,074.00	57,835.00	-26.9%
Workers' Compensation		3601-3602	2,861,855.00	2,622,809.00	-8.4%
OPEB, Allocated		3701-3702	16,540,110.00	15,604,052.00	-5.7%
OPEB, Active Employees		3751-3752	4,596,046.00	7,546,805.00	64.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			86,435,068.00	92,186,838.00	6.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,328,588.00	4,753,621.00	9.8%
Noncapitalized Equipment		4400	227,707.00	1,408,802.00	518.7%
Food		4700	169,867,366.00	183,078,139.00	7.8%
TOTAL, BOOKS AND SUPPLIES			174,423,661.00	189,240,562.00	8.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	197,330.00	266,484.00	35.0%
Dues and Memberships		5300	19,000.00	19,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	338,000.00	328,379.00	-2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,116.00	60,234.00	-4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,519,293.93	2,169,439.00	-13.9%
Communications		5900	501,989.00	530,048.00	5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,638,728.93	3,373,584.00	-7.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	142,415.00	500,000.00	251.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			142,415.00	500,000.00	251.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,612,647.00	15,301,858.00	31.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,612,647.00	15,301,858.00	31.8%
TOTAL, EXPENDITURES			365,923,982.93	394,242,197.00	7.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	5,689,099.00	2,509,852.00	-55.9%
Other Authorized Interfund Transfers In		8919	638,380.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,327,479.00	2,509,852.00	-60.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,327,479.00	2,509,852.00	-60.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	333,506,736.00	349,751,919.00	4.9%
3) Other State Revenue		8300-8599	22,180,903.00	22,348,697.00	0.8%
4) Other Local Revenue		8600-8799	9,637,201.00	10,582,959.00	9.8%
5) TOTAL, REVENUES			365,324,840.00	382,683,575.00	4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		353,971,667.93	378,611,960.00	7.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,612,647.00	15,301,858.00	31.8%
8) Plant Services	8000-8999		339,668.00	328,379.00	-3.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			365,923,982.93	394,242,197.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(599,142.93)	(11,558,622.00)	1829.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,327,479.00	2,509,852.00	-60.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,327,479.00	2,509,852.00	-60.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,728,336.07	(9,048,770.00)	-258.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,754,867.93	51,483,204.00	12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,754,867.93	51,483,204.00	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,754,867.93	51,483,204.00	12.5%
2) Ending Balance, June 30 (E + F1e)			51,483,204.00	42,434,434.00	-17.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,093,773.00	6,983,773.00	-1.6%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,389,431.00	35,450,661.00	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	44,389,431.00	35,450,661.00
Total, Restricted Balance		44,389,431.00	35,450,661.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,448,979.25	7,655,000.00	-19.0%
5) TOTAL, REVENUES			9,448,979.25	7,655,000.00	-19.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	59,995,128.00	127,307,744.00	112.2%
3) Employee Benefits		3000-3999	35,499,188.00	63,124,800.00	77.8%
4) Books and Supplies		4000-4999	3,460,230.00	8,569,744.00	147.7%
5) Services and Other Operating Expenditures		5000-5999	46,142,895.00	55,479,079.00	20.2%
6) Capital Outlay		6000-6999	249,654,993.00	295,082,534.00	18.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			394,752,434.00	549,563,901.00	39.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(385,303,454.75)	(541,908,901.00)	40.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	112,993,875.00	0.00	-100.0%
b) Transfers Out		7600-7629	33,886,608.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	666,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			79,107,267.00	666,000,000.00	741.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(306,196,187.75)	124,091,099.00	-140.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,000,585,553.75	694,389,366.00	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000,585,553.75	694,389,366.00	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000,585,553.75	694,389,366.00	-30.6%
2) Ending Balance, June 30 (E + F1e)			694,389,366.00	818,480,465.00	17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,986,110.00	3,986,112.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	681,532,649.00	806,058,746.00	18.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,870,607.00	8,435,607.00	-4.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	725,408,752.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,986,110.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,414,740.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			731,809,602.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	37,420,236.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			37,420,236.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			694,389,366.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	611,478.17	565,000.00	-7.6%
Interest		8660	8,837,497.08	7,090,000.00	-19.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,448,979.25	7,655,000.00	-19.0%
TOTAL, REVENUES			9,448,979.25	7,655,000.00	-19.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	12,302,416.00	53,373,647.00	333.8%
Classified Supervisors' and Administrators' Salaries		2300	9,406,803.00	13,992,874.00	48.8%
Clerical, Technical and Office Salaries		2400	38,285,909.00	59,941,223.00	56.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,995,128.00	127,307,744.00	112.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	33,737.00	0.00	-100.0%
PERS		3201-3202	8,036,838.00	19,717,907.00	145.3%
OASDI/Medicare/Alternative		3301-3302	4,345,237.00	9,750,239.00	124.4%
Health and Welfare Benefits		3401-3402	16,767,479.00	23,720,471.00	41.5%
Unemployment Insurance		3501-3502	59,686.00	76,934.00	28.9%
Workers' Compensation		3601-3602	1,819,934.00	3,563,674.00	95.8%
OPEB, Allocated		3701-3702	3,128,611.00	4,444,613.00	42.1%
OPEB, Active Employees		3751-3752	1,307,625.00	1,850,962.00	41.6%
Other Employee Benefits		3901-3902	41.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			35,499,188.00	63,124,800.00	77.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,195,884.00	8,569,744.00	168.1%
Noncapitalized Equipment		4400	264,346.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,460,230.00	8,569,744.00	147.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	418,683.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,490.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,118.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	45,547,596.00	55,479,079.00	21.8%
Communications		5900	123,008.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,142,895.00	55,479,079.00	20.2%
CAPITAL OUTLAY					
Land		6100	272,320.00	0.00	-100.0%
Land Improvements		6170	5,010,536.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	177,499,020.00	295,082,534.00	66.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	66,873,117.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			249,654,993.00	295,082,534.00	18.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			394,752,434.00	549,563,901.00	39.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	112,993,875.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			112,993,875.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	7,228,487.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	26,658,121.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,886,608.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	666,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	666,000,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			79,107,267.00	666,000,000.00	741.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,448,979.25	7,655,000.00	-19.0%
5) TOTAL, REVENUES			9,448,979.25	7,655,000.00	-19.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		393,394,939.00	549,563,901.00	39.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,357,495.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			394,752,434.00	549,563,901.00	39.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(385,303,454.75)	(541,908,901.00)	40.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	112,993,875.00	0.00	-100.0%
b) Transfers Out		7600-7629	33,886,608.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	666,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			79,107,267.00	666,000,000.00	741.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(306,196,187.75)	124,091,099.00	-140.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,000,585,553.75	694,389,366.00	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000,585,553.75	694,389,366.00	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000,585,553.75	694,389,366.00	-30.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,986,110.00	3,986,112.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	681,532,649.00	806,058,746.00	18.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,870,607.00	8,435,607.00	-4.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	681,532,649.00	806,058,746.00
Total, Restricted Balance		681,532,649.00	806,058,746.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,297,188.23	92,400,000.00	0.1%
5) TOTAL, REVENUES			92,297,188.23	92,400,000.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	435,656.65	457,121.00	4.9%
3) Employee Benefits		3000-3999	189,647.57	206,846.00	9.1%
4) Books and Supplies		4000-4999	804.22	34,126.00	4143.4%
5) Services and Other Operating Expenditures		5000-5999	838,294.09	3,263,367.00	289.3%
6) Capital Outlay		6000-6999	34,758,780.78	21,123,171.00	-39.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,223,183.31	25,084,631.00	-30.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,074,004.92	67,315,369.00	20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,956,752.00	0.00	-100.0%
b) Transfers Out		7600-7629	9,644,325.00	9,543,313.00	-1.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(687,573.00)	(9,543,313.00)	1288.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,386,431.92	57,772,056.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,941,395.08	236,327,827.00	30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,941,395.08	236,327,827.00	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,941,395.08	236,327,827.00	30.6%
2) Ending Balance, June 30 (E + F1e)			236,327,827.00	294,099,883.00	24.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	236,327,827.00	294,099,883.00	24.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	221,242,149.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,147,894.05		
4) Due from Grantor Government		9280	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			236,390,043.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	62,216.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			62,216.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			236,327,827.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	2,107,478.93	2,400,000.00	13.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	90,189,709.30	90,000,000.00	-0.2%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			92,297,188.23	92,400,000.00	0.1%
TOTAL, REVENUES			92,297,188.23	92,400,000.00	0.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	121,860.38	106,691.00	-12.4%
Clerical, Technical and Office Salaries		2400	313,796.27	328,857.00	4.8%
Other Classified Salaries		2900	0.00	21,573.00	New
TOTAL, CLASSIFIED SALARIES			435,656.65	457,121.00	4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	59,652.03	67,645.00	13.4%
OASDI/Medicare/Alternative		3301-3302	30,923.40	35,790.00	15.7%
Health and Welfare Benefits		3401-3402	79,579.00	60,442.00	-24.0%
Unemployment Insurance		3501-3502	321.20	282.00	-12.2%
Workers' Compensation		3601-3602	13,072.95	12,804.00	-2.1%
OPEB, Allocated		3701-3702	6,098.99	21,100.00	246.0%
OPEB, Active Employees		3751-3752	0.00	8,783.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			189,647.57	206,846.00	9.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	804.22	34,126.00	4143.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			804.22	34,126.00	4143.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5.24	1,300.00	24709.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	252,690.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	838,288.85	3,008,977.00	258.9%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			838,294.09	3,263,367.00	289.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,758,780.78	21,111,527.00	-39.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,758,780.78	21,123,171.00	-39.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,223,183.31	25,084,631.00	-30.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	8,956,752.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,956,752.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,644,325.00	9,543,313.00	-1.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,644,325.00	9,543,313.00	-1.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(687,573.00)	(9,543,313.00)	1288.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,297,188.23	92,400,000.00	0.1%
5) TOTAL, REVENUES			92,297,188.23	92,400,000.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,424,289.35	1,377,476.00	-3.3%
8) Plant Services	8000-8999		34,798,893.96	23,707,155.00	-31.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,223,183.31	25,084,631.00	-30.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,074,004.92	67,315,369.00	20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,956,752.00	0.00	-100.0%
b) Transfers Out		7600-7629	9,644,325.00	9,543,313.00	-1.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(687,573.00)	(9,543,313.00)	1288.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,386,431.92	57,772,056.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,941,395.08	236,327,827.00	30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,941,395.08	236,327,827.00	30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,941,395.08	236,327,827.00	30.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	236,327,827.00	294,099,883.00	24.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,784.00	0.00	-100.0%
5) TOTAL, REVENUES			120,784.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	16,000.00	100,000.00	525.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,000.00	100,000.00	525.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			104,784.00	(100,000.00)	-195.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,784.00	(100,000.00)	-195.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,012,786.00	6,117,570.00	1.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,012,786.00	6,117,570.00	1.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,012,786.00	6,117,570.00	1.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	6,117,570.00	6,017,570.00	-1.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,173,965.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	35,013.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,208,978.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,091,408.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,091,408.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,117,570.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	120,784.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,784.00	0.00	-100.0%
TOTAL, REVENUES			120,784.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,000.00	100,000.00	525.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,000.00	100,000.00	525.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,000.00	100,000.00	525.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,784.00	0.00	-100.0%
5) TOTAL, REVENUES			120,784.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,000.00	100,000.00	525.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,000.00	100,000.00	525.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			104,784.00	(100,000.00)	-195.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,784.00	(100,000.00)	-195.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,012,786.00	6,117,570.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,012,786.00	6,117,570.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,012,786.00	6,117,570.00	1.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,117,570.00	6,017,570.00	-1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
7710	State School Facilities Projects	6,117,570.00	6,017,570.00
Total, Restricted Balance		6,117,570.00	6,017,570.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	589,023.00	44,717,652.00	7491.8%
4) Other Local Revenue		8600-8799	3,876,713.06	3,270,000.00	-15.7%
5) TOTAL, REVENUES			4,465,736.06	47,987,652.00	974.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,649,863.00	0.00	-100.0%
3) Employee Benefits		3000-3999	888,661.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,013.00	25,347.00	2402.2%
5) Services and Other Operating Expenditures		5000-5999	640,416.00	2,847,791.00	344.7%
6) Capital Outlay		6000-6999	25,470,271.00	28,642,108.00	12.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,650,224.00	31,515,246.00	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,184,487.94)	16,472,406.00	-168.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,308,374.00	0.00	-100.0%
b) Transfers Out		7600-7629	113,373,777.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(106,065,403.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(130,249,890.94)	16,472,406.00	-112.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	432,912,901.94	302,663,011.00	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			432,912,901.94	302,663,011.00	-30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			432,912,901.94	302,663,011.00	-30.1%
2) Ending Balance, June 30 (E + F1e)			302,663,011.00	319,135,417.00	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	302,663,011.00	319,135,417.00	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	303,700,045.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,106,764.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			304,806,809.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,143,798.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,143,798.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			302,663,011.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	589,023.00	44,717,652.00	7491.8%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			589,023.00	44,717,652.00	7491.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,876,713.06	3,270,000.00	-15.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,876,713.06	3,270,000.00	-15.7%
TOTAL, REVENUES			4,465,736.06	47,987,652.00	974.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	82,796.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	168,999.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,398,068.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,649,863.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	224,264.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	126,042.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	360,347.00	0.00	-100.0%
Unemployment Insurance		3501-3502	1,465.00	0.00	-100.0%
Workers' Compensation		3601-3602	49,892.00	0.00	-100.0%
OPEB, Allocated		3701-3702	95,581.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	30,945.00	0.00	-100.0%
Other Employee Benefits		3901-3902	125.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			888,661.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,013.00	25,347.00	2402.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,013.00	25,347.00	2402.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,810.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	637,605.00	2,847,791.00	346.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			640,416.00	2,847,791.00	344.7%
CAPITAL OUTLAY					
Land		6100	880,530.00	0.00	-100.0%
Land Improvements		6170	596,193.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	23,969,968.00	28,642,108.00	19.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,580.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,470,271.00	28,642,108.00	12.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,650,224.00	31,515,246.00	10.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	7,308,374.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,308,374.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	113,373,777.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			113,373,777.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(106,065,403.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	589,023.00	44,717,652.00	7491.8%
4) Other Local Revenue		8600-8799	3,876,713.06	3,270,000.00	-15.7%
5) TOTAL, REVENUES			4,465,736.06	47,987,652.00	974.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,650,224.00	31,515,246.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,650,224.00	31,515,246.00	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(24,184,487.94)	16,472,406.00	-168.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,308,374.00	0.00	-100.0%
b) Transfers Out		7600-7629	113,373,777.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(106,065,403.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(130,249,890.94)	16,472,406.00	-112.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	432,912,901.94	302,663,011.00	-30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			432,912,901.94	302,663,011.00	-30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			432,912,901.94	302,663,011.00	-30.1%
2) Ending Balance, June 30 (E + F1e)			302,663,011.00	319,135,417.00	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			302,663,011.00	319,135,417.00	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
7710	State School Facilities Projects	302,663,011.00	319,135,417.00
Total, Restricted Balance		302,663,011.00	319,135,417.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	100,250.00	2,732,775.00	2626.0%
3) Other State Revenue		8300-8599	1,451,720.47	3,334,062.00	129.7%
4) Other Local Revenue		8600-8799	45,613,386.16	51,325,373.00	12.5%
5) TOTAL, REVENUES			47,165,356.63	57,392,210.00	21.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,465,720.56	397,800.00	-72.9%
3) Employee Benefits		3000-3999	938,882.89	176,813.00	-81.2%
4) Books and Supplies		4000-4999	564,607.78	518,321.00	-8.2%
5) Services and Other Operating Expenditures		5000-5999	1,604,821.73	9,994,868.00	522.8%
6) Capital Outlay		6000-6999	7,680,237.89	20,246,043.00	163.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,254,270.85	31,333,845.00	155.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,911,085.78	26,058,365.00	-25.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,412,674.00	0.00	-100.0%
b) Transfers Out		7600-7629	20,253,174.00	20,000,400.00	-1.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,840,500.00)	(20,000,400.00)	6.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,070,585.78	6,057,965.00	-62.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,511,416.22	152,582,002.00	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,511,416.22	152,582,002.00	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,511,416.22	152,582,002.00	11.8%
2) Ending Balance, June 30 (E + F1e)			152,582,002.00	158,639,967.00	4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	150,335,635.00	156,393,600.00	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,246,367.00	2,246,367.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	150,412,369.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,573,581.28		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	716,569.17		
4) Due from Grantor Government		9280	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			152,702,520.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	120,518.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			120,518.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9680	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			152,582,002.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	100,250.00	2,732,775.00	2626.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			100,250.00	2,732,775.00	2626.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,451,720.47	3,334,062.00	129.7%
TOTAL, OTHER STATE REVENUE			1,451,720.47	3,334,062.00	129.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	26,049,499.84	26,000,000.00	-0.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,581,279.69	1,260,400.00	-20.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,982,606.63	24,064,973.00	33.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,613,386.16	51,325,373.00	12.5%
TOTAL, REVENUES			47,165,356.63	57,392,210.00	21.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	955,944.15	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	161,851.60	145,923.00	-9.8%
Clerical, Technical and Office Salaries		2400	347,924.81	251,877.00	-27.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,465,720.56	397,800.00	-72.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	27.99	0.00	-100.0%
PERS		3201-3202	186,144.11	61,784.00	-66.8%
OASDI/Medicare/Alternative		3301-3302	109,955.18	30,442.00	-72.3%
Health and Welfare Benefits		3401-3402	481,713.24	48,985.00	-89.8%
Unemployment Insurance		3501-3502	1,530.49	245.00	-84.0%
Workers' Compensation		3601-3602	44,853.71	11,144.00	-75.2%
OPEB, Allocated		3701-3702	114,658.17	17,103.00	-85.1%
OPEB, Active Employees		3751-3752	0.00	7,110.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			938,882.89	176,813.00	-81.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	546,432.02	518,321.00	-5.1%
Noncapitalized Equipment		4400	18,175.76	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			564,607.78	518,321.00	-8.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,995.45	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,918.64	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	353,296.96	6,928,000.00	1861.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,231,610.68	3,066,868.00	149.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,604,821.73	9,994,868.00	522.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	279,420.96	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,244,971.19	20,246,043.00	224.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,155,845.74	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,680,237.89	20,246,043.00	163.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,254,270.85	31,333,845.00	155.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,412,674.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,412,674.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	20,000,000.00	20,000,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	79,867.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	173,307.00	400.00	-99.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,253,174.00	20,000,400.00	-1.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,840,500.00)	(20,000,400.00)	6.2%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	100,250.00	2,732,775.00	2626.0%
3) Other State Revenue		8300-8599	1,451,720.47	3,334,062.00	129.7%
4) Other Local Revenue		8600-8799	45,613,386.16	51,325,373.00	12.5%
5) TOTAL, REVENUES			47,165,356.63	57,392,210.00	21.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,254,270.85	31,333,845.00	155.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,254,270.85	31,333,845.00	155.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,911,085.78	26,058,365.00	-25.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,412,674.00	0.00	-100.0%
b) Transfers Out		7600-7629	20,253,174.00	20,000,400.00	-1.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,840,500.00)	(20,000,400.00)	6.2%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,070,585.78	6,057,965.00	-62.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,511,416.22	152,582,002.00	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,511,416.22	152,582,002.00	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,511,416.22	152,582,002.00	11.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,246,367.00	2,246,367.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5650	FEMA Public Assistance Funds	1,025,577.00	0.00
7810	Other Restricted State	2,759,593.00	0.00
9010	Other Restricted Local	146,550,465.00	156,393,600.00
Total, Restricted Balance		150,335,635.00	156,393,600.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,737,252.00	68,737,252.00	0.0%
3) Other State Revenue		8300-8599	5,477,383.00	5,413,687.00	-1.2%
4) Other Local Revenue		8600-8799	822,283,067.00	813,778,878.00	-1.0%
5) TOTAL, REVENUES			896,497,702.00	887,929,817.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	899,249,009.00	885,049,362.00	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			899,249,009.00	885,049,362.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,751,307.00)	2,880,455.00	-204.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,890,803,678.00	0.00	-100.0%
b) Uses		7630-7699	1,887,011,013.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,792,665.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,041,358.00	2,880,455.00	176.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	781,386,258.11	782,427,616.11	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			781,386,258.11	782,427,616.11	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			781,386,258.11	782,427,616.11	0.1%
2) Ending Balance, June 30 (E + F1e)			782,427,616.11	785,308,071.11	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	782,427,616.11	785,308,071.11	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	816,940,484.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	69,579,307.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			886,519,792.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	104,092,176.36		
2) TOTAL, DEFERRED INFLOWS			104,092,176.36		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			782,427,616.11		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	68,737,252.00	68,737,252.00	0.0%
TOTAL, FEDERAL REVENUE			68,737,252.00	68,737,252.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,477,383.00	5,413,687.00	-1.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,477,383.00	5,413,687.00	-1.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	733,450,111.00	724,281,229.00	-1.3%
Unsecured Roll		8612	37,273,616.00	36,840,161.00	-1.2%
Prior Years' Taxes		8613	19,596,200.00	19,351,227.00	-1.3%
Supplemental Taxes		8614	25,901,266.00	27,283,991.00	5.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	3,175,883.00	3,138,951.00	-1.2%
Interest		8660	2,879,644.00	2,883,319.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	6,347.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			822,283,067.00	813,778,878.00	-1.0%
TOTAL, REVENUES			896,497,702.00	887,929,817.00	-1.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	389,995,000.00	432,453,832.00	10.9%
Bond Interest and Other Service Charges		7434	509,254,009.00	452,595,530.00	-11.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			899,249,009.00	885,049,362.00	-1.6%
TOTAL, EXPENDITURES			899,249,009.00	885,049,362.00	-1.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,890,803,678.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,890,803,678.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,887,011,013.00	0.00	-100.0%
(d) TOTAL, USES			1,887,011,013.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,792,665.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,737,252.00	68,737,252.00	0.0%
3) Other State Revenue		8300-8599	5,477,383.00	5,413,687.00	-1.2%
4) Other Local Revenue		8600-8799	822,283,067.00	813,778,878.00	-1.0%
5) TOTAL, REVENUES			896,497,702.00	887,929,817.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	899,249,009.00	885,049,362.00	-1.6%
10) TOTAL, EXPENDITURES			899,249,009.00	885,049,362.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,751,307.00)	2,880,455.00	-204.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,890,803,678.00	0.00	-100.0%
b) Uses		7630-7699	1,887,011,013.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,792,665.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,041,358.00	2,880,455.00	176.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	781,386,258.11	782,427,616.11	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			781,386,258.11	782,427,616.11	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			781,386,258.11	782,427,616.11	0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	782,427,616.11	785,308,071.11	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	782,427,616.11	785,308,071.11
Total, Restricted Balance		782,427,616.11	785,308,071.11

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,522.00	0.00	-100.0%
5) TOTAL, REVENUES			2,522.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,522.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,522.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	390,458.94	392,980.94	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			390,458.94	392,980.94	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			390,458.94	392,980.94	0.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	392,980.94	392,980.94	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	392,115.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	865.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			392,980.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			392,980.94		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,522.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,522.00	0.00	-100.0%
TOTAL, REVENUES			2,522.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,522.00	0.00	-100.0%
5) TOTAL, REVENUES			2,522.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,522.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,522.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	390,458.94	392,980.94	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			390,458.94	392,980.94	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			390,458.94	392,980.94	0.6%
2) Ending Balance, June 30 (E + F1e)			392,980.94	392,980.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			392,980.94	392,980.94	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	392,980.94	392,980.94
Total, Restricted Balance		392,980.94	392,980.94

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	571,924.24	571,925.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	326,681.93	335,300.00	2.6%
5) TOTAL, REVENUES			898,606.17	907,225.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	42,717,463.19	36,929,184.00	-13.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,717,463.19	36,929,184.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,818,857.02)	(36,021,959.00)	-13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,669,924.94	36,021,959.00	-15.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,669,924.94	36,021,959.00	-15.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			851,067.92	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,617,992.08	57,469,060.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,617,992.08	57,469,060.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,617,992.08	57,469,060.00	1.5%
2) Ending Balance, June 30 (E + F1e)			57,469,060.00	57,469,060.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,469,060.00	57,469,060.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,345,747.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	47,054,929.78		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	68,383.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			57,469,060.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			57,469,060.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	571,924.24	571,925.00	0.0%
TOTAL, FEDERAL REVENUE			571,924.24	571,925.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	326,681.93	335,300.00	2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			326,681.93	335,300.00	2.6%
TOTAL, REVENUES			898,606.17	907,225.00	1.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	12,096,241.79	13,668,766.00	13.0%
Other Debt Service - Principal		7439	30,621,221.40	23,260,418.00	-24.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,717,463.19	36,929,184.00	-13.6%
TOTAL, EXPENDITURES			42,717,463.19	36,929,184.00	-13.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	42,669,924.94	36,021,959.00	-15.6%
(a) TOTAL, INTERFUND TRANSFERS IN			42,669,924.94	36,021,959.00	-15.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,669,924.94	36,021,959.00	-15.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	571,924.24	571,925.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	326,681.93	335,300.00	2.6%
5) TOTAL, REVENUES			898,606.17	907,225.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	42,717,463.19	36,929,184.00	-13.6%
10) TOTAL, EXPENDITURES			42,717,463.19	36,929,184.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(41,818,857.02)	(36,021,959.00)	-13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,669,924.94	36,021,959.00	-15.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,669,924.94	36,021,959.00	-15.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			851,067.92	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,617,992.08	57,469,060.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,617,992.08	57,469,060.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,617,992.08	57,469,060.00	1.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,469,060.00	57,469,060.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	57,469,060.00	57,469,060.00
Total, Restricted Balance		<u>57,469,060.00</u>	<u>57,469,060.00</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,032,557,732.44	1,096,577,212.00	6.2%
2) Federal Revenue		8100-8299	184,292,604.87	185,040,638.00	0.4%
3) Other State Revenue		8300-8599	117,806,294.37	114,883,115.00	-2.5%
4) Other Local Revenue		8600-8799	54,636,829.80	37,812,475.00	-30.8%
5) TOTAL REVENUES			1,389,293,461.48	1,434,313,440.00	3.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	479,501,148.91	500,439,274.18	4.4%
2) Classified Salaries		2000-2999	147,344,046.53	152,105,937.00	3.2%
3) Employee Benefits		3000-3999	180,752,757.80	200,867,724.00	11.1%
4) Books and Supplies		4000-4999	119,568,025.20	120,639,388.00	0.9%
5) Services and Other Operating Expenses		5000-5999	362,044,303.27	357,453,063.00	-1.3%
6) Depreciation		6000-6999	22,580,606.65	22,796,747.00	1.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	29,537,490.91	33,551,724.00	13.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,341,328,379.27	1,387,853,857.18	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,965,082.21	46,459,582.82	-3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	109,500.00	0.00	-100.0%
b) Uses		7630-7699	0.00	850,000.00	New
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			109,500.00	(850,000.00)	-876.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			48,074,582.21	45,609,582.82	-5.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	675,370,514.75	727,196,877.53	7.7%
b) Audit Adjustments		9793	3,537,179.82	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			678,907,694.57	727,196,877.53	7.1%
d) Other Restatements		9795	214,600.75	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			679,122,295.32	727,196,877.53	7.1%
2) Ending Net Position, June 30 (E + F1e)			727,196,877.53	772,806,460.35	6.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	151,190,466.13	167,751,977.00	11.0%
b) Restricted Net Position		9797	63,531,164.35	82,772,008.05	30.3%
c) Unrestricted Net Position		9790	512,475,247.05	522,282,475.30	1.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,771,190.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	235,002,622.88		
c) in Revolving Fund		9130	13,127,816.00		
d) with Fiscal Agent		9135	3,738,316.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	78,551,715.96		
3) Accounts Receivable		9200	119,925,979.37		
4) Due from Grantor Government		9290	57,203,744.96		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	103,953.09		
7) Prepaid Expenditures		9330	8,039,161.28		
8) Other Current Assets		9340	24,541,220.23		
9) Fixed Assets					
a) Land		9410	70,801,858.47		
b) Land Improvements		9420	20,388,037.13		
c) Accumulated Depreciation - Land Improvements		9425	(9,482,144.07)		
d) Buildings		9430	332,615,424.80		
e) Accumulated Depreciation - Buildings		9435	(72,038,926.98)		
f) Equipment		9440	70,330,522.92		
g) Accumulated Depreciation - Equipment		9445	(25,301,593.37)		
h) Work in Progress		9450	33,425,397.24		
10) TOTAL, ASSETS			1,017,744,296.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	79,844,679.86		
2) Due to Grantor Governments		9590	3,134,153.32		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	18,380,598.18		
5) Unearned Revenue		9650	41,391,055.10		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	554,943.18		
b) Net OPEB Obligation		9664	14,933,102.96		
c) Compensated Absences		9665	2,215,957.06		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	20,313,553.42		
f) Lease Revenue Bonds Payable		9668	10,889,239.86		
g) Other General Long-Term Liabilities		9669	98,890,136.27		
7) TOTAL, LIABILITIES			290,547,419.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			727,196,877.53		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	688,587,252.50	734,453,153.00	6.7%
Education Protection Account State Aid - Current Year		8012	144,788,130.28	144,535,701.00	-0.2%
State Aid - Prior Years		8019	(1,688,140.47)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	200,230,526.13	217,588,358.00	8.7%
Property Taxes Transfers		8097	639,964.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,032,557,732.44	1,096,577,212.00	6.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	49,198,840.98	51,323,483.00	4.3%
Donated Food Commodities		8221	140,651.80	141,479.00	0.6%
Interagency Contracts Between LEAs		8285	80,939,362.72	83,811,503.00	3.5%
Title I, Part A, Basic	3010	8290	36,669,738.01	36,075,543.00	-1.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	616,526.46	1,179,162.00	91.3%
Title III, Part A, Immigrant Education Program	4201	8290	77,862.29	16,104.00	-79.3%
Title III, Part A, English Learner Program	4203	8290	1,662,324.34	1,680,907.00	1.1%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	3,509,635.75	2,899,801.00	-17.4%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	324,402.86	834,670.00	157.3%
Career and Technical Education	3500-3599	8290	65,000.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	11,088,259.66	7,077,986.00	-36.2%
TOTAL, FEDERAL REVENUE			184,292,604.87	185,040,638.00	0.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	3,948,485.71	4,082,793.00	3.4%
Mandated Costs Reimbursements		8550	21,882,592.20	6,304,806.00	-71.2%
Lottery - Unrestricted and Instructional Materials		8560	19,889,908.19	20,593,158.00	3.5%
After School Education and Safety (ASES)	6010	8590	18,891,117.43	15,625,315.00	-17.3%
Charter School Facility Grant	6030	8590	39,376,158.02	40,410,692.00	2.6%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	1,162,889.20	1,845,497.00	58.7%
Career Technical Education Incentive Grant Program	6387	8590	843,178.00	583,847.00	-30.8%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,811,965.62	25,437,007.00	115.3%
TOTAL, OTHER STATE REVENUE			117,806,294.37	114,883,115.00	-2.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	906,711.04	908,166.00	0.2%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	2,281,900.33	2,405,808.00	5.4%
All Other Sales		8639	259,600.09	202,260.00	-22.1%
Leases and Rentals		8650	2,919,210.97	1,844,785.00	-36.8%
Interest		8660	2,205,223.49	1,753,180.00	-20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,039,665.22	800,000.00	-23.1%
Fees and Contracts					
Child Development Parent Fees		8673	15,000.00	15,000.00	0.0%
Transportation Fees From Individuals		8675	0.00	252,866.00	New
Interagency Services		8677	239,683.00	229,265.00	-4.3%
All Other Fees and Contracts		8689	43,764,533.92	29,291,645.00	-33.1%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,005,301.74	109,500.00	-89.1%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,636,829.80	37,812,475.00	-30.8%
TOTAL, REVENUES			1,389,293,461.48	1,434,313,440.00	3.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	373,978,718.15	390,304,378.18	4.4%
Certificated Pupil Support Salaries		1200	26,480,236.64	29,905,414.00	12.9%
Certificated Supervisors' and Administrators' Salaries		1300	63,817,763.03	63,705,961.00	-0.2%
Other Certificated Salaries		1900	15,224,431.09	16,523,521.00	8.5%
TOTAL, CERTIFICATED SALARIES			479,501,148.91	500,439,274.18	4.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	51,903,759.44	51,108,936.00	-1.5%
Classified Support Salaries		2200	19,460,029.62	24,043,081.00	23.6%
Classified Supervisors' and Administrators' Salaries		2300	13,983,456.93	14,883,033.00	6.4%
Clerical, Technical and Office Salaries		2400	35,786,418.25	36,168,819.00	1.1%
Other Classified Salaries		2900	26,210,382.29	25,902,068.00	-1.2%
TOTAL, CLASSIFIED SALARIES			147,344,046.53	152,105,937.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	55,681,240.99	65,410,947.00	17.5%
PERS		3201-3202	9,470,036.15	11,730,634.00	23.9%
OASDI/Medicare/Alternative		3301-3302	20,771,493.63	22,186,438.00	6.8%
Health and Welfare Benefits		3401-3402	76,313,404.58	81,450,836.00	6.7%
Unemployment Insurance		3501-3502	3,202,446.63	3,090,375.00	-3.5%
Workers' Compensation		3601-3602	8,853,225.56	10,154,025.00	14.7%
OPEB, Allocated		3701-3702	3,165,014.82	3,037,143.00	-4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,295,895.44	3,807,326.00	15.5%
TOTAL, EMPLOYEE BENEFITS			180,752,757.80	200,867,724.00	11.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	10,866,756.75	8,742,943.00	-19.5%
Books and Other Reference Materials		4200	4,764,050.75	4,076,047.00	-14.4%
Materials and Supplies		4300	36,659,439.33	41,238,618.00	12.5%
Noncapitalized Equipment		4400	19,310,255.22	16,222,521.00	-16.0%
Food		4700	47,967,523.15	50,359,259.00	5.0%
TOTAL, BOOKS AND SUPPLIES			119,568,025.20	120,639,388.00	0.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,313,066.84	4,955,076.00	-6.7%
Dues and Memberships		5300	3,177,639.82	3,346,469.00	5.3%
Insurance		5400-5450	7,969,669.88	8,147,132.00	2.2%
Operations and Housekeeping Services		5500	29,250,618.60	29,479,376.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,170,799.96	104,096,107.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	204,068,458.42	199,683,038.00	-2.1%
Communications		5900	9,094,049.75	7,745,865.00	-14.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			362,044,303.27	357,453,063.00	-1.3%
DEPRECIATION					
Depreciation Expense		6900	22,580,606.65	22,796,747.00	1.0%
TOTAL, DEPRECIATION			22,580,606.65	22,796,747.00	1.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	5,945,948.08	5,132,851.00	-13.7%
Payments to County Offices		7142	252,751.00	342,244.00	35.4%
Payments to JPAs		7143	1,216,658.00	1,108,576.00	-8.9%
Other Transfers Out					
All Other Transfers		7281-7283	19,272,276.39	23,052,022.00	19.6%
All Other Transfers Out to All Others		7299	487,368.71	755,853.00	55.1%
Debt Service					
Debt Service - Interest		7438	2,362,488.73	3,160,178.00	33.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			29,537,490.91	33,551,724.00	13.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,341,328,379.27	1,387,853,857.18	3.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	109,500.00	0.00	-100.0%
(c) TOTAL, SOURCES			109,500.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	850,000.00	New
(d) TOTAL, USES			0.00	850,000.00	New
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			109,500.00	(850,000.00)	-876.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,032,557,732.44	1,096,577,212.00	6.2%
2) Federal Revenue		8100-8299	184,292,604.87	185,040,638.00	0.4%
3) Other State Revenue		8300-8599	117,806,294.37	114,883,115.00	-2.5%
4) Other Local Revenue		8600-8799	54,636,829.80	37,812,475.00	-30.8%
5) TOTAL, REVENUES			1,389,293,461.48	1,434,313,440.00	3.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		720,976,714.57	637,109,878.18	-11.6%
2) Instruction - Related Services	2000-2999		283,597,574.95	218,064,732.00	-23.1%
3) Pupil Services	3000-3999		117,414,790.28	110,094,048.00	-6.2%
4) Ancillary Services	4000-4999		323,017.98	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		51,946,508.85	11,400,703.00	-78.1%
8) Plant Services	8000-8999		137,532,281.73	377,632,772.00	174.6%
9) Other Outgo	9000-9999	Except 7600-7699	29,537,490.91	33,551,724.00	13.6%
10) TOTAL, EXPENSES			1,341,328,379.27	1,387,853,857.18	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			47,965,082.21	46,459,582.82	-3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	109,500.00	0.00	-100.0%
b) Uses		7630-7699	0.00	850,000.00	New
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			109,500.00	(850,000.00)	-876.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			48,074,582.21	45,609,582.82	-5.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	675,370,514.75	727,196,877.53	7.7%
b) Audit Adjustments		9793	3,537,179.82	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			678,907,694.57	727,196,877.53	7.1%
d) Other Restatements		9795	214,600.75	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			679,122,295.32	727,196,877.53	7.1%
2) Ending Net Position, June 30 (E + F1e)			727,196,877.53	772,806,460.35	6.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	151,190,466.13	167,751,977.00	11.0%
b) Restricted Net Position		9797	63,531,164.35	82,772,008.05	30.3%
c) Unrestricted Net Position		9790	512,475,247.05	522,282,475.30	1.9%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,496,553.00	2,951,228.00
5640	Medi-Cal Billing Option	9,727.23	9,727.23
6230	California Clean Energy Jobs Act	128,004.85	128,005.00
6264	Educator Effectiveness (15-16)	2,593,638.33	2,593,638.33
6300	Lottery: Instructional Materials	348,332.49	336,090.49
7338	College Readiness Block Grant	1,563,158.59	1,638,159.00
7400	Quality Education Investment Act	2,239,216.98	2,239,217.00
7810	Other Restricted State	52,964,294.70	72,875,943.00
9010	Other Restricted Local	188,238.18	0.00
Total, Restricted Net Position		63,531,164.35	82,772,008.05

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,233,821,041.87	1,272,954,155.00	3.2%
5) TOTAL, REVENUES			1,233,821,041.87	1,272,954,155.00	3.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	447,156.00	450,637.00	0.8%
2) Classified Salaries		2000-2999	6,700,786.00	7,453,351.00	11.2%
3) Employee Benefits		3000-3999	3,590,903.00	4,064,048.00	13.2%
4) Books and Supplies		4000-4999	337,125.00	618,966.00	83.6%
5) Services and Other Operating Expenses		5000-5999	1,221,366,409.08	1,220,993,275.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,232,442,379.08	1,233,580,277.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,378,662.79	39,373,878.00	2755.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,378,662.79	39,373,878.00	2755.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	317,336,312.21	318,714,975.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			317,336,312.21	318,714,975.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			317,336,312.21	318,714,975.00	0.4%
2) Ending Net Position, June 30 (E + F1e)			318,714,975.00	358,088,853.00	12.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	318,714,975.00	358,088,853.00	12.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	990,113,121.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,500,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,723,591.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	47,137,454.00		
8) Other Current Assets		9340	5,182,859.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,049,657,025.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	2,303,509.04		
2) TOTAL, DEFERRED OUTFLOWS			2,303,509.04		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	723,438,630.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	7,493,446.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			730,932,076.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,313,483.00		
2) TOTAL, DEFERRED INFLOWS			2,313,483.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			318,714,975.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,400,000.00	7,000,000.00	-25.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,224,081,440.29	1,265,954,155.00	3.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	339,601.58	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,233,821,041.87	1,272,954,155.00	3.2%
TOTAL, REVENUES			1,233,821,041.87	1,272,954,155.00	3.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	447,156.00	450,637.00	0.8%
TOTAL, CERTIFICATED SALARIES			447,156.00	450,637.00	0.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	131.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,719,508.00	1,888,078.00	9.8%
Clerical, Technical and Office Salaries		2400	4,981,147.00	5,465,576.00	9.7%
Other Classified Salaries		2900	0.00	99,697.00	New
TOTAL, CLASSIFIED SALARIES			6,700,786.00	7,453,351.00	11.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	57,253.00	65,028.00	13.6%
PERS		3201-3202	904,843.00	1,142,092.00	26.2%
OASDI/Medicare/Alternative		3301-3302	511,889.00	580,590.00	13.4%
Health and Welfare Benefits		3401-3402	1,189,270.00	1,371,841.00	15.4%
Unemployment Insurance		3501-3502	105,771.00	4,815.00	-95.4%
Workers' Compensation		3601-3602	242,032.00	221,377.00	-8.5%
OPEB, Allocated		3701-3702	453,763.00	478,878.00	5.5%
OPEB, Active Employees		3751-3752	126,082.00	199,427.00	58.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,590,903.00	4,064,048.00	13.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	313,302.00	617,466.00	97.1%
Noncapitalized Equipment		4400	23,823.00	1,500.00	-93.7%
TOTAL, BOOKS AND SUPPLIES			337,125.00	618,966.00	83.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,018.00	58,107.00	222.5%
Dues and Memberships		5300	3,836.00	2,150.00	-44.0%
Insurance		5400-5450	5,480,567.00	5,640,727.00	2.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,142.00	5,500.00	156.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,215,389,026.73	1,214,795,801.00	0.0%
Communications		5900	472,819.35	490,990.00	3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,221,366,409.08	1,220,993,275.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,232,442,379.08	1,233,580,277.00	0.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,233,821,041.87	1,272,954,155.00	3.2%
5) TOTAL, REVENUES			1,233,821,041.87	1,272,954,155.00	3.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,232,442,379.08	1,233,580,277.00	0.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,232,442,379.08	1,233,580,277.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,378,662.79	39,373,878.00	2755.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,378,662.79	39,373,878.00	2755.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	317,336,312.21	318,714,975.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			317,336,312.21	318,714,975.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			317,336,312.21	318,714,975.00	0.4%
2) Ending Net Position, June 30 (E + F1e)			318,714,975.00	358,088,853.00	12.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	318,714,975.00	358,088,853.00	12.4%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
		<hr/>	<hr/>
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,710,337.00	120,311,200.00	27.0%
5) TOTAL, REVENUES			94,710,337.00	120,311,200.00	27.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	177,128.00	175,000.00	-1.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			177,128.00	175,000.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,533,209.00	120,136,200.00	27.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			94,533,209.00	120,136,200.00	27.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	145,237,604.55	239,770,813.55	65.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,237,604.55	239,770,813.55	65.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			145,237,604.55	239,770,813.55	65.1%
2) Ending Net Position, June 30 (E + F1e)			239,770,813.55	359,907,013.55	50.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	239,770,813.55	359,907,014.00	50.1%
c) Unrestricted Net Position		9790	0.00	(0.45)	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	239,770,813.55		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			239,770,813.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			239,770,813.55		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	16,710,337.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	78,000,000.00	120,311,200.00	54.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94,710,337.00	120,311,200.00	27.0%
TOTAL, REVENUES			94,710,337.00	120,311,200.00	27.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	177,128.00	175,000.00	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			177,128.00	175,000.00	-1.2%
TOTAL, EXPENSES			177,128.00	175,000.00	-1.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,710,337.00	120,311,200.00	27.0%
5) TOTAL, REVENUES			94,710,337.00	120,311,200.00	27.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		177,128.00	175,000.00	-1.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			177,128.00	175,000.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94,533,209.00	120,136,200.00	27.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			94,533,209.00	120,136,200.00	27.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	145,237,604.55	239,770,813.55	65.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,237,604.55	239,770,813.55	65.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			145,237,604.55	239,770,813.55	65.1%
2) Ending Net Position, June 30 (E + F1e)			239,770,813.55	359,907,013.55	50.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	239,770,813.55	359,907,014.00	50.1%
c) Unrestricted Net Position		9790	0.00	(0.45)	New

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	239,770,813.55	359,907,014.00
Total, Restricted Net Position		239,770,813.55	359,907,014.00

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	448,888.25	446,732.78	459,454.47	439,292.88	437,302.19	447,954.71
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	448,888.25	446,732.78	459,454.47	439,292.88	437,302.19	447,954.71
5. District Funded County Program ADA						
a. County Community Schools	144.91	185.62	144.91	144.91	144.91	144.91
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	287.31	308.63	287.31	287.31	287.31	287.31
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	432.22	494.25	432.22	432.22	432.22	432.22
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	449,320.47	447,227.03	459,886.69	439,725.10	437,734.41	448,386.93
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	41,277.80	41,129.17	41,277.80	40,789.77	40,642.45	40,789.77
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	41,277.80	41,129.17	41,277.80	40,789.77	40,642.45	40,789.77
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	106,490.89	106,656.01	106,429.88	108,685.97	108,602.40	108,682.46
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	106,490.89	106,656.01	106,429.88	108,685.97	108,602.40	108,682.46
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	147,768.69	147,785.18	147,707.68	149,475.74	149,244.85	149,472.23

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			1,417,261,974.66	1,217,538,816.66	794,865,315.66	860,046,605.66	743,688,033.66	625,631,322.66	1,228,092,827.66	1,357,069,607.66
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		201,126,808.00	201,126,808.00	527,867,476.00	362,028,257.00	362,028,257.00	525,258,874.00	362,028,257.00	302,765,615.00
	8020-8079		9,101,841.00	47,836,335.00	1,571,695.00	(613,489.00)	20,705,467.00	311,538,011.00	128,199,107.00	76,752,996.00
	8080-8099		(10,507,993.00)	(22,388,443.00)	(14,728,447.00)	(9,243,254.00)	(12,936,021.00)	(16,453,437.00)	(23,958,454.00)	(20,198,597.00)
	8100-8299		4,841,194.00	15,645,111.00	141,133,528.00	2,394,195.00	15,925,048.00	179,628,774.00	27,907,898.00	91,260,972.00
	8300-8599		76,191,077.00	67,464,700.00	46,434,265.00	61,653,334.00	65,757,212.00	130,149,644.00	138,341,448.00	41,821,934.00
	8600-8799		2,929,183.00	8,656,617.00	7,654,135.00	9,912,821.00	9,252,233.00	10,836,663.00	15,996,583.00	15,468,286.00
	8910-8929		101,981,288.00	100,281,716.00	114,578,259.00	92,080,674.00	86,911,862.00	75,603,847.00	83,344,855.00	85,575,441.00
	8930-8979		26,281,424.00	1,388,822.00	9,891,478.00	6,098,487.00	54,673,822.00	24,322,353.00	(7,468,335.00)	(18,266,913.00)
TOTAL RECEIPTS			411,944,822.00	420,011,666.00	834,402,389.00	524,311,025.00	602,317,880.00	1,240,884,729.00	724,391,359.00	575,179,734.00
C. DISBURSEMENTS										
	1000-1999		411,927,391.00	657,903,931.00	561,679,859.00	460,894,060.00	483,226,906.00	449,590,915.00	477,965,833.00	488,610,444.00
	2000-2999									
	3000-3999									
	4000-4999		128,038,681.00	114,158,958.00	114,080,433.00	92,464,770.00	104,684,838.00	170,341,417.00	113,385,891.00	132,624,995.00
	5000-5999									
	6000-6599									
	7000-7499									
	7600-7629		71,743,633.00	70,619,859.00	93,451,014.00	87,313,850.00	132,471,970.00	18,981,038.00	3,531,234.00	9,488,069.00
	7630-7699		(41,725.00)	2,419.00	9,793.00	(3,083.00)	(9,123.00)	(490,146.00)	531,621.00	(12,219.00)
TOTAL DISBURSEMENTS			611,667,980.00	842,685,167.00	769,221,099.00	640,669,597.00	720,374,591.00	638,423,224.00	595,414,579.00	630,711,289.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	6,198,446.00								
	9200-9299	446,511,878.00								
	9310	8,000,000.00								
	9320	18,688,122.00								
	9330	9,634,372.00								
	9340	0.00								
	9490									
SUBTOTAL			489,032,818.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	416,001,810.00								
	9610									
	9640									
	9650	1,809,675.00								
	9690									
SUBTOTAL			417,811,485.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910		0.00							
TOTAL BALANCE SHEET ITEMS			71,221,333.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(199,723,158.00)	(422,673,501.00)	65,181,290.00	(116,358,572.00)	(118,056,711.00)	602,461,505.00	128,976,780.00	(55,531,555.00)
F. ENDING CASH (A + E)			1,217,538,816.66	794,865,315.66	860,046,605.66	743,688,033.66	625,631,322.66	1,228,092,827.66	1,357,069,607.66	1,301,538,052.66
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		1,301,538,052.66	1,092,022,006.66	1,011,516,374.66	867,232,854.66				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019 470,064,063.00	302,765,615.00	302,765,615.00	472,285,384.00	30,871,634.00	(30,871,634.00)	4,392,111,029.00	4,392,111,029.00
	Property Taxes	8020-8079 8,189,340.00	336,061,967.00	153,050,567.00	232,676,408.00	(43,753,384.00)	43,753,384.00	1,325,070,245.00	1,325,070,244.00
	Miscellaneous Funds	8080-8099 (29,362,027.00)	(43,934,800.00)	(16,799,914.00)	(23,179,390.00)	(37,041,100.00)	37,041,100.00	(243,690,777.00)	(243,690,777.00)
	Federal Revenue	8100-8299 1,355,654.00	12,017,727.00	135,496,618.00	18,073,016.00	196,834,737.00	(196,834,737.00)	645,679,735.00	645,679,735.00
	Other State Revenue	8300-8599 69,406,721.00	76,589,675.00	42,322,830.00	56,252,031.00	320,382,706.00	(302,578,933.00)	890,188,644.00	890,188,644.00
	Other Local Revenue	8600-8799 1,500,046.00	16,572,201.00	8,214,026.00	20,163,824.00	165,813,684.00	(159,121,231.00)	133,849,071.00	133,849,071.00
	Interfund Transfers In	8910-8929 77,676,470.00	88,237,506.00	137,649,989.00	68,677,048.00	(1,092,298,956.00)		20,299,999.00	20,000,000.00
	All Other Financing Sources	8930-8979 21,057,297.00	10,812,984.00	10,848,250.00	30,216,421.00	(152,711,041.00)		17,145,049.00	300,000.00
TOTAL RECEIPTS		619,887,564.00	799,122,875.00	773,547,981.00	875,164,742.00	(611,901,720.00)	(608,612,051.00)	7,180,652,995.00	7,163,507,946.00
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999 498,165,631.00	497,616,059.00	504,366,755.00	368,639,902.00	346,517,751.00	(346,517,751.00)	5,860,587,686.00	2,870,202,146.00
	Classified Salaries	2000-2999						0.00	915,044,423.00
	Employee Benefits	3000-3999						0.00	2,075,341,118.00
	Books and Supplies	4000-4999 175,545,882.00	138,935,848.00	165,049,328.00	176,792,834.00	233,538,804.00	(233,538,804.00)	1,626,103,875.00	774,918,545.55
	Services	5000-5999						0.00	831,384,229.00
	Capital Outlay	6000-6599						0.00	19,801,103.00
	Other Outgo	7000-7499						0.00	(17,145,049.00)
	Interfund Transfers Out	7600-7629 156,642,590.00	243,110,821.00	248,422,857.00	156,797,248.00	(1,231,077,357.00)		61,496,826.00	61,496,827.00
	All Other Financing Uses	7630-7699 (950,493.00)	(34,221.00)	(7,439.00)	7,232,894.00	(6,228,278.00)		0.00	0.00
TOTAL DISBURSEMENTS		829,403,610.00	879,628,507.00	917,831,501.00	709,462,878.00	(657,249,080.00)	(580,056,555.00)	7,548,188,387.00	7,531,043,342.55
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
	Cash Not In Treasury	9111-9199				(1,500,000.00)	6,198,446.00	4,698,446.00	
	Accounts Receivable	9200-9299				24,496,226.00	446,511,878.00	471,008,104.00	
	Due From Other Funds	9310					8,000,000.00	8,000,000.00	
	Stores	9320					18,688,122.00	18,688,122.00	
	Prepaid Expenditures	9330					9,634,372.00	9,634,372.00	
	Other Current Assets	9340						0.00	
	Deferred Outflows of Resources	9490				0.00		0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	22,996,226.00	489,032,818.00	512,029,044.00	
Liabilities and Deferred Inflows									
	Accounts Payable	9500-9599				6,204,362.00	416,001,810.00	422,206,172.00	
	Due To Other Funds	9610						0.00	
	Current Loans	9640						0.00	
	Unearned Revenues	9650					1,809,675.00	1,809,675.00	
	Deferred Inflows of Resources	9690						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	6,204,362.00	417,811,485.00	424,015,847.00	
Nonoperating									
	Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	16,791,864.00	71,221,333.00	88,013,197.00	
E. NET INCREASE/DECREASE (B - C + D)		(209,516,046.00)	(80,505,632.00)	(144,283,520.00)	165,701,864.00	62,139,224.00	42,665,837.00	(279,522,195.00)	(367,535,396.55)
F. ENDING CASH (A + E)		1,092,022,006.66	1,011,516,374.66	867,232,854.66	1,032,934,718.66				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,137,739,779.66	

		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH			1,032,934,718.66	889,226,252.66	513,356,705.66	456,817,629.66	394,759,974.66	328,088,978.66	900,845,286.66	1,056,636,325.66
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		219,441,903.00	219,441,903.00	494,786,712.00	394,995,429.00	394,995,429.00	492,433,573.00	394,995,429.00	330,336,187.00
Property Taxes	8020-8079		9,101,841.00	47,836,335.00	1,571,695.00	(613,489.00)	20,705,467.00	311,538,011.00	128,199,107.00	76,752,996.00
Miscellaneous Funds	8080-8099		(11,089,892.00)	(23,628,244.00)	(15,544,061.00)	(9,755,116.00)	(13,652,377.00)	(17,364,576.00)	(25,285,196.00)	(21,317,131.00)
Federal Revenue	8100-8299		4,854,161.00	15,687,015.00	141,511,539.00	2,400,608.00	15,967,701.00	180,109,889.00	27,982,647.00	91,505,404.00
Other State Revenue	8300-8599		71,103,482.00	62,959,802.00	43,333,657.00	57,536,485.00	61,366,330.00	121,459,012.00	129,103,815.00	39,029,310.00
Other Local Revenue	8600-8799		2,631,680.00	7,777,406.00	6,876,741.00	8,906,024.00	8,312,528.00	9,736,035.00	14,371,887.00	13,897,247.00
Interfund Transfers In	8910-8929		105,687,136.00	103,925,804.00	118,741,861.00	125,086,657.00	119,730,018.00	78,351,178.00	86,373,482.00	88,685,125.00
All Other Financing Sources	8930-8979		26,281,424.00	1,388,822.00	9,891,478.00	6,098,487.00	54,673,822.00	24,322,353.00	(7,468,335.00)	(18,266,913.00)
TOTAL RECEIPTS			428,011,735.00	435,388,843.00	801,169,622.00	584,655,085.00	662,098,918.00	1,200,585,475.00	748,272,836.00	600,622,225.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		423,041,673.00	675,654,947.00	576,834,636.00	473,329,519.00	496,264,931.00	461,721,402.00	490,861,908.00	501,793,723.00
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		71,440,050.00	59,531,318.00	180,201,492.00	79,334,306.00	89,819,064.00	146,152,077.00	97,284,523.00	113,791,577.00
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		77,280,203.00	76,069,706.00	100,662,777.00	94,051,998.00	142,695,042.00	20,445,834.00	3,803,745.00	10,220,278.00
All Other Financing Uses	7630-7699		(41,725.00)	2,419.00	9,793.00	(3,083.00)	(9,123.00)	(490,146.00)	531,621.00	(12,219.00)
TOTAL DISBURSEMENTS			571,720,201.00	811,258,390.00	857,708,698.00	646,712,740.00	728,769,914.00	627,829,167.00	592,481,797.00	625,793,359.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		4,698,446.00							
Accounts Receivable	9200-9299		471,008,105.00							
Due From Other Funds	9310		8,000,000.00							
Stores	9320		18,688,122.00							
Prepaid Expenditures	9330		9,634,372.00							
Other Current Assets	9340		0.00							
Deferred Outflows of Resources	9490									
SUBTOTAL			512,029,045.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		422,206,172.00							
Due To Other Funds	9610		0.00							
Current Loans	9640		0.00							
Unearned Revenues	9650		1,809,675.00							
Deferred Inflows of Resources	9690									
SUBTOTAL			424,015,847.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			88,013,198.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(143,708,466.00)	(375,869,547.00)	(56,539,076.00)	(62,057,655.00)	(66,670,996.00)	572,756,308.00	155,791,039.00	(25,171,134.00)
F. ENDING CASH (A + E)			889,226,252.66	513,356,705.66	456,817,629.66	394,759,974.66	328,088,978.66	900,845,286.66	1,056,636,325.66	1,031,465,191.66
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH									
		1,031,465,191.66	777,129,585.66	705,744,875.66	580,464,425.66				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	429,432,176.00	330,336,187.00	330,336,187.00	435,937,588.00	30,871,634.00	(30,871,634.00)	4,467,468,703.00	4,467,468,701.00
Property Taxes	8020-8079	8,189,340.00	336,061,967.00	153,050,567.00	232,676,408.00	(43,753,384.00)	43,753,384.00	1,325,070,245.00	1,325,070,244.00
Miscellaneous Funds	8080-8099	(30,988,002.00)	(46,367,769.00)	(17,730,240.00)	(24,462,991.00)	(37,041,100.00)	37,041,100.00	(257,185,595.00)	(257,185,594.00)
Federal Revenue	8100-8299	1,359,285.00	12,049,915.00	135,859,530.00	18,121,422.00	196,834,737.00	(196,834,737.00)	647,409,116.00	647,409,115.00
Other State Revenue	8300-8599	64,772,146.00	71,475,464.00	39,496,759.00	52,495,849.00	336,997,647.00	(320,382,706.00)	830,747,052.00	830,747,050.00
Other Local Revenue	8600-8799	1,347,693.00	14,889,042.00	7,379,767.00	18,115,882.00	171,826,418.00	(165,813,684.00)	120,254,666.00	120,254,667.00
Interfund Transfers In	8910-8929	80,499,116.00	91,443,925.00	142,651,984.00	71,172,669.00	(1,192,348,956.00)		19,999,999.00	20,000,000.00
All Other Financing Sources	8930-8979	21,057,297.00	10,812,984.00	10,848,250.00	29,460,332.00	(159,079,133.00)		10,020,868.00	10,020,867.00
TOTAL RECEIPTS		575,669,051.00	820,701,715.00	801,892,804.00	833,517,159.00	(695,692,137.00)	(633,108,277.00)	7,163,785,054.00	7,163,785,050.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	511,606,721.00	511,042,320.00	517,975,158.00	378,586,236.00	346,517,751.00	(346,517,751.00)	6,018,713,174.00	6,018,713,175.00
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999	150,617,482.00	119,206,257.00	141,611,492.00	151,687,361.00	233,538,804.00	(233,538,804.00)	1,400,676,999.00	1,400,676,998.00
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629	168,730,947.00	261,872,069.00	267,594,043.00	168,897,540.00	(1,333,100,661.00)		59,223,521.00	59,223,523.00
All Other Financing Uses	7630-7699	(950,493.00)	(34,221.00)	(7,439.00)	7,232,894.00	(6,228,278.00)		0.00	
TOTAL DISBURSEMENTS		830,004,657.00	892,086,425.00	927,173,254.00	706,404,031.00	(759,272,384.00)	(580,056,555.00)	7,478,613,694.00	7,478,613,696.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					(1,500,000.00)	4,698,446.00	3,198,446.00	
Accounts Receivable	9200-9299					22,627,674.00	471,008,105.00	493,635,779.00	
Due From Other Funds	9310						8,000,000.00	8,000,000.00	
Stores	9320						18,688,122.00	18,688,122.00	
Prepaid Expenditures	9330						9,634,372.00	9,634,372.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	21,127,674.00	512,029,045.00	533,156,719.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					10,599,150.00	422,206,172.00	432,805,322.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690						1,809,675.00	1,809,675.00	
SUBTOTAL		0.00	0.00	0.00	0.00	10,599,150.00	424,015,847.00	434,614,997.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	10,528,524.00	88,013,198.00	98,541,722.00	
E. NET INCREASE/DECREASE (B - C + D)		(254,335,606.00)	(71,384,710.00)	(125,280,450.00)	127,113,128.00	74,108,771.00	34,961,476.00	(216,286,918.00)	(314,828,646.00)
F. ENDING CASH (A + E)		777,129,585.66	705,744,875.66	580,464,425.66	707,577,553.66				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								816,647,800.66	

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	5,473,490,496.00	1.13%	5,535,353,351.00	0.20%	5,546,286,400.00
2. Federal Revenues	8100-8299	7,861,114.00	0.00%	7,861,114.00	0.00%	7,861,114.00
3. Other State Revenues	8300-8599	95,349,847.00	-2.69%	92,781,485.00	-2.02%	90,910,451.00
4. Other Local Revenues	8600-8799	123,812,302.00	-10.88%	110,343,339.00	-1.39%	108,806,250.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000,000.00	0.00%	20,000,000.00	0.00%	20,000,000.00
b. Other Sources	8930-8979	300,000.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,160,709,515.00)	5.11%	(1,220,068,423.00)	3.19%	(1,259,030,011.00)
6. Total (Sum lines A1 thru A5c)		4,560,104,244.00	-0.30%	4,546,270,866.00	-0.69%	4,514,834,204.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,186,203,228.00		2,180,792,098.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,411,130.00)		5,697,893.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,186,203,228.00	-0.25%	2,180,792,098.00	0.26%	2,186,489,991.00
2. Classified Salaries						
a. Base Salaries				543,656,585.00		541,464,230.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,192,355.00)		(26,784.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	543,656,585.00	-0.40%	541,464,230.00	0.00%	541,437,446.00
3. Employee Benefits	3000-3999	1,283,169,079.00	10.10%	1,412,790,288.00	6.42%	1,503,448,403.00
4. Books and Supplies	4000-4999	446,718,695.00	-39.77%	269,049,369.00	-12.28%	236,018,542.00
5. Services and Other Operating Expenditures	5000-5999	460,568,136.00	-5.55%	434,996,400.00	1.19%	440,177,906.00
6. Capital Outlay	6000-6999	19,218,755.00	-35.75%	12,348,006.00	2.64%	12,673,621.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,459,378.00	-10.88%	7,539,187.00	0.00%	7,539,187.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(105,276,939.00)	-22.20%	(81,902,064.00)	-7.00%	(76,171,375.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	61,496,827.00	-3.70%	59,223,523.00	30.82%	77,476,368.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(1,500,000.00)		(176,000,000.00)
11. Total (Sum lines B1 thru B10)		4,904,213,744.00	-1.42%	4,834,801,037.00	-1.69%	4,753,090,089.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(344,109,500.00)		(288,530,171.00)		(238,255,885.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,314,442,426.26		970,332,926.26		681,802,755.26
2. Ending Fund Balance (Sum lines C and D1)		970,332,926.26		681,802,755.26		443,546,870.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	31,055,559.00		31,055,559.00		31,055,559.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	588,611,885.00		533,073,417.00		335,053,293.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,381,322.00		74,700,929.00		75,891,796.00
2. Unassigned/Unappropriated	9790	275,284,160.26		42,972,850.26		1,546,222.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		970,332,926.26		681,802,755.26		443,546,870.26

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,381,322.00		74,700,929.00		75,891,796.00
c. Unassigned/Unappropriated	9790	275,284,160.26		42,972,850.26		1,546,222.26
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		350,665,482.26		117,673,779.26		77,438,018.26
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	637,818,621.00	0.27%	639,548,001.00	-1.06%	632,784,993.00
3. Other State Revenues	8300-8599	794,838,797.00	-7.16%	737,965,565.00	0.08%	738,530,913.00
4. Other Local Revenues	8600-8799	10,036,769.00	-1.25%	9,911,328.00	-13.82%	8,541,232.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,160,709,515.00	5.11%	1,220,068,423.00	3.19%	1,259,030,011.00
6. Total (Sum lines A1 thru A5c)		2,603,403,702.00	0.16%	2,607,493,317.00	1.20%	2,638,887,149.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				683,998,918.00		680,247,323.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,751,595.00)		(4,987,235.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	683,998,918.00	-0.55%	680,247,323.00	-0.73%	675,260,088.00
2. Classified Salaries						
a. Base Salaries				371,387,838.00		371,009,950.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(377,888.00)		(1,183,327.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	371,387,838.00	-0.10%	371,009,950.00	-0.32%	369,826,623.00
3. Employee Benefits	3000-3999	792,172,039.00	5.08%	832,409,286.00	3.65%	862,752,535.00
4. Books and Supplies	4000-4999	328,199,850.55	-13.76%	283,048,197.00	-0.03%	282,965,377.00
5. Services and Other Operating Expenditures	5000-5999	370,816,093.00	4.27%	386,659,450.00	1.62%	392,936,984.00
6. Capital Outlay	6000-6999	582,348.00	2402.90%	14,575,576.00	2.67%	14,964,293.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	79,672,512.00	-17.36%	65,842,010.00	-6.77%	61,383,560.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,626,829,598.55	0.27%	2,633,791,792.00	1.00%	2,660,089,460.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(23,425,896.55)		(26,298,475.00)		(21,202,311.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		174,040,882.07		150,614,985.52		124,316,510.52
2. Ending Fund Balance (Sum lines C and D1)		150,614,985.52		124,316,510.52		103,114,199.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	150,614,985.52		124,316,510.52		103,114,199.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		150,614,985.52		124,316,510.52		103,114,199.52

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,473,490,496.00	1.13%	5,535,353,351.00	0.20%	5,546,286,400.00
2. Federal Revenues	8100-8299	645,679,735.00	0.27%	647,409,115.00	-1.04%	640,646,107.00
3. Other State Revenues	8300-8599	890,188,644.00	-6.68%	830,747,050.00	-0.16%	829,441,364.00
4. Other Local Revenues	8600-8799	133,849,071.00	-10.16%	120,254,667.00	-2.42%	117,347,482.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000,000.00	0.00%	20,000,000.00	0.00%	20,000,000.00
b. Other Sources	8930-8979	300,000.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,163,507,946.00	-0.14%	7,153,764,183.00	0.00%	7,153,721,353.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,870,202,146.00		2,861,039,421.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,162,725.00)		710,658.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,870,202,146.00	-0.32%	2,861,039,421.00	0.02%	2,861,750,079.00
2. Classified Salaries						
a. Base Salaries				915,044,423.00		912,474,180.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,570,243.00)		(1,210,111.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	915,044,423.00	-0.28%	912,474,180.00	-0.13%	911,264,069.00
3. Employee Benefits	3000-3999	2,075,341,118.00	8.18%	2,245,199,574.00	5.39%	2,366,200,938.00
4. Books and Supplies	4000-4999	774,918,545.55	-28.75%	552,097,566.00	-6.00%	518,983,919.00
5. Services and Other Operating Expenditures	5000-5999	831,384,229.00	-1.17%	821,655,850.00	1.39%	833,114,890.00
6. Capital Outlay	6000-6999	19,801,103.00	35.97%	26,923,582.00	2.65%	27,637,914.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,459,378.00	-10.88%	7,539,187.00	0.00%	7,539,187.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,604,427.00)	-37.28%	(16,060,054.00)	-7.92%	(14,787,815.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	61,496,827.00	-3.70%	59,223,523.00	30.82%	77,476,368.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,500,000.00)		(176,000,000.00)
11. Total (Sum lines B1 thru B10)		7,531,043,342.55	-0.83%	7,468,592,829.00	-0.74%	7,413,179,549.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(367,535,396.55)		(314,828,646.00)		(259,458,196.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,488,483,308.33		1,120,947,911.78		806,119,265.78
2. Ending Fund Balance (Sum lines C and D1)		1,120,947,911.78		806,119,265.78		546,661,069.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	31,055,559.00		31,055,559.00		31,055,559.00
b. Restricted	9740	150,614,985.52		124,316,510.52		103,114,199.52
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	588,611,885.00		533,073,417.00		335,053,293.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,381,322.00		74,700,929.00		75,891,796.00
2. Unassigned/Unappropriated	9790	275,284,160.26		42,972,850.26		1,546,222.26
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,120,947,911.78		806,119,265.78		546,661,069.78

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,381,322.00		74,700,929.00		75,891,796.00
c. Unassigned/Unappropriated	9790	275,284,160.26		42,972,850.26		1,546,222.26
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		350,665,482.26		117,673,779.26		77,438,018.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.66%		1.58%		1.04%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		480,082.65		466,533.57		458,150.17
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,531,043,342.55		7,468,592,829.00		7,413,179,549.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,531,043,342.55		7,468,592,829.00		7,413,179,549.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		75,310,433.43		74,685,928.29		74,131,795.49
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		75,310,433.43		74,685,928.29		74,131,795.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2017-18 Final Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2018-19 and 2019-20**

Major Revenue Assumptions

	<u>2018-19</u>	<u>2019-20</u>
1. Norm Enrollment		
Non-charter schools	446,309	437,491
Locally-funded charter schools	42,585	42,585
Total	<u>488,894</u>	<u>479,976</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools	435,429.47	423,899.53
Locally-funded charter schools	40,789.77	40,789.77
Total	<u>476,219.24</u>	<u>464,689.30</u>
3. Funded COLA		
LCFF	2.15%	2.35%
Special Education (AB602)	2.15%	2.35%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$8,112	\$8,303
Grades 4-6	\$7,458	\$7,633
Grades 7-8	\$7,680	\$7,860
Grades 9-12	\$9,131	\$9,345
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	85.11%	84.95%
Locally-funded charter schools (total)	44.26%	44.26%
6. Gap Funding Percentage (DOF)	71.53%	73.51%
7. LCFF Transition Entitlement (in millions)		
Non-charter schools	\$5,170.5	\$5,171.3
Locally-funded charter schools	\$364.8	\$375.0
Total	<u>\$5,535.3</u>	<u>\$5,546.3</u>
8. Education Protection Act (in millions)		
Non-charter schools	\$363.7	\$229.9
Locally-funded charter schools	\$21.8	\$14.3
Total	<u>\$385.5</u>	<u>\$244.2</u>

2017-18 Final Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2018-19 and 2019-20**

<u>Major Revenue Assumptions (continued)</u>	<u>2018-19</u>	<u>2019-20</u>
9. California State Lottery – Rates Per ADA		
Unrestricted	\$144.00	\$144.00
Restricted	\$45.00	\$45.00
10. Mandate Block Grant		
Non-charter schools – K-8	\$28.42	\$28.42
Non-charter schools – 9-12	\$56.00	\$56.00
Locally-funded charter schools – K-8	\$14.21	\$14.21
Locally-funded charter schools – 9-12	\$42.00	\$42.00

Major Expenditure Assumptions for 2018-19

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts <u>(in millions)</u>
<u>Certificated Salaries</u>	
Step and Column Salary Adjustment	\$32.6
School Staff and Resources	11.9
LCFF Proportionality Requirement	4.2
Federal, State, and Local Grants	(17.0)
Reduced Cost from Enrollment Decline	(40.9)
Total 2018-19 Known Changes	<u>(\$9.2)</u>

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts <u>(in millions)</u>
<u>Classified Salaries</u>	
School Staff and Resources	\$1.4
Federal, State, and Local Grants	(4.0)
Total 2018-19 Known Changes	<u>(\$2.6)</u>

2017-18 Final Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2018-19 and 2019-20**

Major Expenditure Assumptions for 2018-19 (continued)

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 16.28%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 18.1%, an increase of 2.569% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2015-2017 Health and Welfare Agreement. The OPEB Trust contribution for 2018-19 is \$100.9 million from General Fund Regular Program. This scheduled contribution is part of the Fiscal Stabilization Plan.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$3.6 million. Inflation is based on a 3.19% California CPI for 2018-19.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$5.4 million
 - c. Exclusion of 2017-18 onetime items of \$195.2 million which are mostly expenditure from carryovers
 - d. Lower textbook allocation of \$45.1 million
 - e. Magnet school resources of \$6 million
 - f. Athletics uniforms of \$9.9 million
 - g. Board election expenditure of \$5 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** at \$74.7 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.15%.
8. **Other Adjustments** reflect the impact of the fiscal stabilization plan. The fiscal stabilization plan is still subject to subsequent Board approval.
9. **Undesignated Balance** of \$43 million is a result of reflecting the realignment exercise and fiscal stabilization.

2017-18 Final Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2018-19 and 2019-20**

Major Expenditure Assumptions for 2019-20

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts <u>(in millions)</u>
<u>Certificated Salaries</u>	
Step and Column Salary Adjustment	\$32.7
School Staff and Resources	0.8
Federal, State, and Local Grants	(5.0)
Reduced Cost from Enrollment Decline	(26.0)
All Others	(1.8)
Total 2019-20 Known Changes	<u>\$0.7</u>

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts <u>(in millions)</u>
<u>Classified Salaries</u>	
Federal, State, and Local Grants	\$(1.2)
Total 2019-20 Known Changes	<u>(\$1.2)</u>

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 18.13%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 20.8%, an increase of 2.7% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2015-2017 Health and Welfare Agreement. The OPEB Trust contribution for 2019-20 is \$100.9 million from General Fund Regular Program. This scheduled contribution is part of the Fiscal Stabilization Plan.

2017-18 Final Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2018-19 and 2019-20**

Major Expenditure Assumptions for 2019-20 (continued)

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$3.7 million. Inflation is based on a 2.86% California CPI for 2019-20.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$2.7 million
 - c. Lower textbook allocation of \$29.1 million
 - d. Exclusion of 2018-19 onetime items of \$14.9 million which are expenditures for athletics uniforms and board election
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** at \$75.9 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 2.83%.
8. **Other Adjustments** reflect the impact of the fiscal stabilization plan. The fiscal stabilization plan is still subject to subsequent Board approval.
9. **Undesignated Balance** of \$1.5 million is a result of reflecting the realignment exercise and fiscal stabilization.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	482,641	483,899		
Charter School	39,858	40,054		
Total ADA	522,499	523,953	N/A	Met
Second Prior Year (2015-16)				
District Regular	470,198	472,382		
Charter School	40,054	39,754		
Total ADA	510,252	512,138	N/A	Met
First Prior Year (2016-17)				
District Regular	456,858	459,454		
Charter School	41,603	41,278		
Total ADA	498,461	500,732	N/A	Met
Budget Year (2017-18)				
District Regular	447,955			
Charter School	40,790			
Total ADA	488,745			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	500,109	504,205		
Charter School	41,790	41,633		
Total Enrollment	541,899	545,838	N/A	Met
Second Prior Year (2015-16)				
District Regular	485,163	490,474		
Charter School	41,722	41,541		
Total Enrollment	526,885	532,015	N/A	Met
First Prior Year (2016-17)				
District Regular	469,462	478,906		
Charter School	43,493	42,974		
Total Enrollment	512,955	521,880	N/A	Met
Budget Year (2017-18)				
District Regular	463,292			
Charter School	42,585			
Total Enrollment	505,877			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	477,163	504,205	
Charter School	40,054	41,633	
Total ADA/Enrollment	517,217	545,838	94.8%
Second Prior Year (2015-16)			
District Regular	463,199	490,474	
Charter School	39,754	41,541	
Total ADA/Enrollment	502,953	532,015	94.5%
First Prior Year (2016-17)			
District Regular	448,888	478,906	
Charter School	41,278	42,974	
Total ADA/Enrollment	490,166	521,880	93.9%
		Historical Average Ratio:	94.4%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		94.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	439,293	463,292		
Charter School	40,790	42,585		
Total ADA/Enrollment	480,083	505,877	94.9%	Met
1st Subsequent Year (2018-19)				
District Regular	425,744	448,924		
Charter School	40,790	42,585		
Total ADA/Enrollment	466,534	491,509	94.9%	Met
2nd Subsequent Year (2019-20)				
District Regular	417,360	439,988		
Charter School	40,790	42,585		
Total ADA/Enrollment	458,150	482,573	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)	5,271,135,341.00	5,233,192,735.00	5,208,407,417.00

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	501,164.49	489,176.70	476,219.24	464,689.30
b. Prior Year ADA (Funded)		501,164.49	489,176.70	476,219.24
c. Difference (Step 1a minus Step 1b)		(11,987.79)	(12,957.46)	(11,529.94)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.39%	-2.65%	-2.42%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		5,447,252,880.00	5,473,490,496.00	5,535,353,351.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		125,181,734.00	171,793,687.00	112,967,732.00
d. Economic Recovery Target Funding (current year increment)		618,944.00	742,733.00	866,521.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		125,800,678.00	172,536,420.00	113,834,253.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.31%	3.15%	2.06%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		-0.08%	0.50%	-0.36%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.08% to .92%	-.50% to 1.50%	-1.36% to .64%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,339,122,687.00	1,325,070,401.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	5,682,303,829.00	5,717,181,430.00	5,792,539,102.00	5,811,305,687.00
District's Projected Change in LCFF Revenue:		0.61%	1.32%	0.32%
LCFF Revenue Standard:		-1.08% to .92%	-.80% to 1.50%	-1.36% to .64%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	3,399,683,999.41	3,772,065,538.84	90.1%
Second Prior Year (2015-16)	3,678,441,312.22	4,232,824,108.90	86.9%
First Prior Year (2016-17)	3,857,228,105.00	4,470,017,847.00	86.3%
	Historical Average Ratio:		87.8%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.8% to 90.8%	84.8% to 90.8%	84.8% to 90.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	4,013,028,892.00	4,842,716,917.00	82.9%	Not Met
1st Subsequent Year (2018-19)	4,135,046,616.00	4,775,577,514.00	86.6%	Met
2nd Subsequent Year (2019-20)	4,231,375,840.00	4,675,613,721.00	90.5%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

FY 2017-18 reflects higher textbook adoptions and expenditure of the textbook carryover. FY 2017-18 also includes expenditures temporarily placed in objects 4000-4999 until proper objects of expenditure have been determined; the ratio will be closer to the standard after these objects have been determined.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.08%	0.50%	-0.36%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.08% to 9.92%	-9.50% to 10.50%	-10.36% to 9.64%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.08% to 4.92%	-4.50% to 5.50%	-5.36% to 4.64%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	632,536,895.00		
Budget Year (2017-18)	645,679,735.00	2.08%	No
1st Subsequent Year (2018-19)	647,409,115.00	0.27%	No
2nd Subsequent Year (2019-20)	640,646,107.00	-1.04%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	1,005,610,375.00		
Budget Year (2017-18)	890,188,644.00	-11.48%	Yes
1st Subsequent Year (2018-19)	830,747,050.00	-6.68%	Yes
2nd Subsequent Year (2019-20)	829,441,364.00	-0.16%	No

Explanation:
(required if Yes)

The change in 2017-18 from 2016-17 is mostly due to the one-time discretionary funding received in 2016-17 of 107.9 million. The decrease in 2018-19 is due to the exhaustion of CTEIG Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	135,642,352.00		
Budget Year (2017-18)	133,849,071.00	-1.32%	No
1st Subsequent Year (2018-19)	120,254,667.00	-10.16%	Yes
2nd Subsequent Year (2019-20)	117,347,482.00	-2.42%	No

Explanation:
(required if Yes)

The change in 2018-19 is mostly due to a lower revenue estimate in E-Rate Reimbursement by \$9.6 million and a lower interest income by \$2.0 million.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	338,644,544.04		
Budget Year (2017-18)	774,918,545.55	128.83%	Yes
1st Subsequent Year (2018-19)	552,097,566.00	-28.75%	Yes
2nd Subsequent Year (2019-20)	518,983,919.00	-6.00%	Yes

Explanation:
(required if Yes)

The increase in FY 2017-18 is mainly due to higher textbook adoptions and expenditure of the textbook carryover and pending implementation of new grants. FY 2017-18 also includes estimated expenditures for band drill and P.E. uniforms as well as other expenditures temporarily placed in objects 4000-4999 until an expenditure plan has been submitted. The decreases in FY 2018-19 and FY 2019-20 are mainly due to lower textbook adoptions.

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

First Prior Year (2016-17)	875,795,603.00		
Budget Year (2017-18)	831,384,229.00	-5.07%	No
1st Subsequent Year (2018-19)	821,655,850.00	-1.17%	No
2nd Subsequent Year (2019-20)	833,114,890.00	1.39%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2016-17)	1,773,789,622.00		
Budget Year (2017-18)	1,669,717,450.00	-5.87%	Met
1st Subsequent Year (2018-19)	1,598,410,832.00	-4.27%	Met
2nd Subsequent Year (2019-20)	1,587,434,953.00	-0.69%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	1,214,440,147.04		
Budget Year (2017-18)	1,606,302,774.55	32.27%	Not Met
1st Subsequent Year (2018-19)	1,373,753,416.00	-14.48%	Not Met
2nd Subsequent Year (2019-20)	1,352,098,809.00	-1.58%	Met

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

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

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

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

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

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

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

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

The increase in FY 2017-18 is mainly due to higher textbook adoptions and expenditure of the textbook carryover and pending implementation of new grants. FY 2017-18 also includes estimated expenditures for band drill and P.E. uniforms as well as other expenditures temporarily placed in objects 4000-4999 until an expenditure plan has been submitted. The decreases in FY 2018-19 and FY 2019-20 are mainly due to lower textbook adoptions.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	7,531,043,342.55	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	7,531,043,342.55	225,931,300.28	107,448,336.68	107,448,336.68

d. Required Minimum Contribution	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	150,620,866.85	150,620,866.85

e. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	225,931,300.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	65,375,780.00	72,375,780.00	73,411,070.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	188,834,193.87	235,748,089.35	556,505,931.35
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	254,209,973.87	308,123,869.35	629,917,001.35
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,305,043,603.07	6,723,151,459.83	7,089,288,236.04
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	6,305,043,603.07	6,723,151,459.83	7,089,288,236.04
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.0%	4.6%	8.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.3%	1.5%	3.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	185,968,214.05	3,895,152,890.95	N/A	Met
Second Prior Year (2015-16)	422,699,391.59	4,322,495,966.04	N/A	Met
First Prior Year (2016-17)	187,012,353.00	4,556,290,180.00	N/A	Met
Budget Year (2017-18) (Information only)	(344,109,500.00)	4,904,213,744.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	456,272,365.94	507,318,335.62	N/A	Met
Second Prior Year (2015-16)	540,774,312.56	693,286,549.67	N/A	Met
First Prior Year (2016-17)	948,076,056.77	1,127,430,073.26	N/A	Met
Budget Year (2017-18) (Information only)	1,314,442,426.26			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	480,083	466,534	458,150
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	7,531,043,342.55	7,468,592,829.00	7,413,179,549.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,531,043,342.55	7,468,592,829.00	7,413,179,549.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	75,310,433.43	74,685,928.29	74,131,795.49
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	75,310,433.43	74,685,928.29	74,131,795.49

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	75,381,322.00	74,700,929.00	75,891,796.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	275,284,160.26	42,972,850.26	1,546,222.26
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	350,665,482.26	117,673,779.26	77,438,018.26
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.66%	1.58%	1.04%
District's Reserve Standard (Section 10B, Line 7):	75,310,433.43	74,685,928.29	74,131,795.49
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The positive reserve levels in 2017-18 through 2019-20 are a result of implementing a Fiscal Stabilization Plan. Fiscal Stabilization Plans for 2017-18 and 2018-19 were approved by the Board last December 2016 and March 2017. The Fiscal Stabilization Plan for 2019-20 will be presented to the Board for approval on June 13, 2017.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(1,091,257,709.00)			
Budget Year (2017-18)	(1,160,709,515.00)	69,451,806.00	6.4%	Met
1st Subsequent Year (2018-19)	(1,220,068,423.00)	59,358,908.00	5.1%	Met
2nd Subsequent Year (2019-20)	(1,259,030,011.00)	38,961,588.00	3.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	36,400,267.00			
Budget Year (2017-18)	20,000,000.00	(16,400,267.00)	-45.1%	Not Met
1st Subsequent Year (2018-19)	20,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	20,000,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	86,272,333.00			
Budget Year (2017-18)	61,496,827.00	(24,775,506.00)	-28.7%	Not Met
1st Subsequent Year (2018-19)	59,223,523.00	(2,273,304.00)	-3.7%	Met
2nd Subsequent Year (2019-20)	77,476,368.00	18,252,845.00	30.8%	Not Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met) The change in 2017-18 from 2016-17 is mostly due to a one-time transfer from Measure Q to fund bond-eligible maintenance expenses.

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

Explanation:
(required if NOT met)

The decrease in FY 2017-18 is due to decreased support to Cafeteria Fund and Child Development Fund as well as a lower transfer to Capital Service for Debt Service. The increase in FY 2019-20 is due to increased support from the Cafeteria Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item 57A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	Various Funds	Fund 01 - Objects 7438 & 7439	779,845
Certificates of Participation	18	Various Funds	Fund 56 - Objects 7438 & 7439	235,510,165
General Obligation Bonds	23	Tax Levy	Fund 51 - Objects 7433 & 7434	9,815,110,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	70,621,791

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

Children's Center Fac Revolving Ln	4	Child Development Fund	Fund 12 - Objects 7438 & 7439	316,800
Retirement Bonus		Various Funds	Various	49,134,644
TOTAL:				10,171,473,245

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	637,250	365,696	267,393	205,158
Certificates of Participation	42,705,035	49,932,492	24,500,897	24,412,237
General Obligation Bonds	895,462,691	885,049,361	905,387,567	900,439,292
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	73,564,739	73,634,452	73,704,230	73,774,075
Other Long-term Commitments (continued):				
Children's Center Fac Revolving Ln	79,200	79,200	79,200	79,200
Retirement Bonus	6,379,900	6,324,009	6,634,351	6,327,773
Total Annual Payments:	1,018,828,815	1,015,385,210	1,010,573,638	1,005,237,735
Has total annual payment increased over prior year (2016-17)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	13,648,716,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	13,588,560,000.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
Actuarial	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2015

Data must be entered.

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,071,695,000.00	1,071,695,000.00	1,071,695,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	413,417,503.00	328,446,738.00	354,593,601.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	290,069,160.00	328,446,738.00	354,593,601.00
d. Number of retirees receiving OPEB benefits	37,063	38,034	39,031

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

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

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

Yes

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

Workers' Compensation and Liability Self-Insurance Funds are fully funded.
--

3. Self-Insurance Liabilities

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

639,865,838.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. Required contribution (funding) for self-insurance programs	149,599,344.00	160,648,269.00	161,948,269.00
b. Amount contributed (funded) for self-insurance programs	149,599,344.00	160,648,269.00	161,948,269.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	35,339.4	33,983.6	33,583.6	33,332.6

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

UTLA re-opener for 2016-17 is unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 28,745,487

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Yes	Yes	Yes
	571,125,813	624,211,439	657,985,836
	100.0%	100.0%	100.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Yes	Yes	Yes
	32,773,691	32,583,496	32,736,272

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	16,744.0	16,145.7	16,121.7	16,105.2

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Unit A School Police and Safety Officers and Unit D clerical re-openers are unsettled.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0	0	0

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
271,342,502	296,563,541	312,609,794
100.0%	100.0%	100.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
0	0	0
0.0%	0.0%	0.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	5,473.0	5,300.1	5,300.1	5,300.1

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Unit H School Police Management (Sergeants and Lieutenants) and Unit S (Supervisors) re-openers are unsettled.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

1,673,086

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	89,072,497	97,351,705	102,619,143
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	No	No	No
Cost of step and column adjustments	0	0	0
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	2,109,484	2,109,484	2,109,484
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Yes

Jun 20, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A9. A new Chief Financial Officer will be on board for FY 2017-18.

End of School District Budget Criteria and Standards Review

SACS2017 Financial Reporting Software - 2017.1.0
 6/6/2017 6:25:36 PM

19-64733-0000000

July 1 Budget
 2016-17 Estimated Actuals
 Technical Review Checks

Los Angeles Unified

Los Angeles County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT		RESOURCE	VALUE
FD	RS - PY - GO - FN - OB		
01-6286-0-0000-0000-9740		6286	2,699,427.37
Explanation: Carryover ELAP funds will be spent over four years, starting FY14-15, on AVID Excel at select middle schools, focusing primarily on English Learners.			
01-7091-0-0000-0000-9740		7091	799,334.58
Explanation: EIA-English Limited Proficient funds that were allocated prior to LCFF. Remaining funds are carryover that continue to serve the needs of English Learner Students.			
01-6286- -0000-0000-9110		6286	2,748,323.04
Explanation: Carryover ELAP funds will be spent over four years, starting FY14-15, on AVID Excel at select middle schools, focusing primarily on English Learners.			
01-6286- -0000-0000-9500		6286	48,895.67
01-6286- -0000-0000-9791		6286	3,410,905.37
01-6286- -1110-1000-1100		6286	175,280.00
01-6286- -1110-1000-2100		6286	149,480.00
01-6286- -1110-1000-3101		6286	21,350.00
01-6286- -1110-1000-3202		6286	1,757.00
01-6286- -1110-1000-3301		6286	2,644.00
01-6286- -1110-1000-3302		6286	8,039.00
01-6286- -1110-1000-3401		6286	890.00
01-6286- -1110-1000-3501		6286	82.00
01-6286- -1110-1000-3502		6286	74.00
01-6286- -1110-1000-3601		6286	5,488.00
01-6286- -1110-1000-3602		6286	4,859.00
01-6286- -1110-1000-3701		6286	339.00
01-6286- -1110-1000-3751		6286	92.00
01-6286- -1110-1000-4300		6286	68,748.00
01-6286- -1110-1000-4400		6286	9,099.00
01-6286- -1110-1000-5200		6286	23,031.00
01-6286- -1110-1000-5800		6286	2,141.00
01-6286- -1110-2100-1100		6286	53,083.00

01-6286- -1110-2100-1300	6286	205.00
01-6286- -1110-2100-1900	6286	12,132.00
01-6286- -1110-2100-3101	6286	7,937.00
01-6286- -1110-2100-3301	6286	863.00
01-6286- -1110-2100-3401	6286	229.00
01-6286- -1110-2100-3501	6286	29.00
01-6286- -1110-2100-3601	6286	2,060.00
01-6286- -1110-2100-3701	6286	87.00
01-6286- -1110-2100-3751	6286	24.00
01-6286- -1110-2100-4200	6286	3,842.00
01-6286- -1110-2100-4300	6286	27,955.00
01-6286- -1110-2100-4400	6286	48,317.00
01-6286- -1110-2100-5200	6286	33,777.00
01-6286- -1110-2100-5600	6286	4,483.00
01-6286- -1110-2100-5800	6286	14,000.00
01-6286- -1110-2420-1200	6286	4,443.00
01-6286- -1110-2420-3101	6286	559.00
01-6286- -1110-2420-3301	6286	59.00
01-6286- -1110-2420-3501	6286	2.00
01-6286- -1110-2420-3601	6286	139.00
01-6286- -1110-7210-7310	6286	23,860.00
01-6286-0-0000-0000-979Z	6286	2,699,427.37
01-7091- -0000-0000-9110	7091	873,471.58

Explanation: EIA-English Limited Proficient funds that were allocated prior to LCFF. Remaining funds are carryover that continue to serve the needs of English Learner Students.

01-7091- -0000-0000-9500	7091	74,137.00
01-7091- -0000-0000-9791	7091	1,398,576.58
01-7091- -4760-1000-1100	7091	434,050.00
01-7091- -4760-1000-3101	7091	53,911.00
01-7091- -4760-1000-3201	7091	4,444.00
01-7091- -4760-1000-3301	7091	6,344.00
01-7091- -4760-1000-3401	7091	3,659.00
01-7091- -4760-1000-3501	7091	213.00
01-7091- -4760-1000-3601	7091	14,833.00
01-7091- -4760-1000-3701	7091	1,514.00
01-7091- -4760-1000-4300	7091	30,746.00
01-7091- -4760-1000-5200	7091	16,557.00
01-7091- -4760-1000-5800	7091	1,500.00
01-7091- -4760-2100-1100	7091	5,077.00
01-7091- -4760-2100-1900	7091	6,591.00
01-7091- -4760-2100-3101	7091	1,468.00
01-7091- -4760-2100-3301	7091	467.00
01-7091- -4760-2100-3501	7091	6.00
01-7091- -4760-2100-3601	7091	408.00
01-7091- -4760-7210-7310	7091	17,454.00
01-7091-0-0000-0000-979Z	7091	799,334.58

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All

Other State Revenue, must be used in combination with Resource 7690, STRS-On
 Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are
 invalid. Data should be corrected or narrative must be provided explaining why
 the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-6286- -0000-0000-9110	01	6286	2,748,323.04
01-6286- -0000-0000-9500	01	6286	48,895.67
01-6286- -0000-0000-9791	01	6286	3,410,905.37
01-6286- -1110-1000-1100	01	6286	175,280.00
01-6286- -1110-1000-2100	01	6286	149,480.00
01-6286- -1110-1000-3101	01	6286	21,350.00
01-6286- -1110-1000-3202	01	6286	1,757.00
01-6286- -1110-1000-3301	01	6286	2,644.00
01-6286- -1110-1000-3302	01	6286	8,039.00
01-6286- -1110-1000-3401	01	6286	890.00
01-6286- -1110-1000-3501	01	6286	82.00
01-6286- -1110-1000-3502	01	6286	74.00
01-6286- -1110-1000-3601	01	6286	5,488.00
01-6286- -1110-1000-3602	01	6286	4,859.00
01-6286- -1110-1000-3701	01	6286	339.00
01-6286- -1110-1000-3751	01	6286	92.00
01-6286- -1110-1000-4300	01	6286	68,748.00
01-6286- -1110-1000-4400	01	6286	9,099.00
01-6286- -1110-1000-5200	01	6286	23,031.00
01-6286- -1110-1000-5800	01	6286	2,141.00
01-6286- -1110-2100-1100	01	6286	53,083.00
01-6286- -1110-2100-1300	01	6286	205.00
01-6286- -1110-2100-1900	01	6286	12,132.00
01-6286- -1110-2100-3101	01	6286	7,937.00
01-6286- -1110-2100-3301	01	6286	863.00
01-6286- -1110-2100-3401	01	6286	229.00
01-6286- -1110-2100-3501	01	6286	29.00
01-6286- -1110-2100-3601	01	6286	2,060.00
01-6286- -1110-2100-3701	01	6286	87.00
01-6286- -1110-2100-3751	01	6286	24.00
01-6286- -1110-2100-4200	01	6286	3,842.00
01-6286- -1110-2100-4300	01	6286	27,955.00
01-6286- -1110-2100-4400	01	6286	48,317.00
01-6286- -1110-2100-5200	01	6286	33,777.00
01-6286- -1110-2100-5600	01	6286	4,483.00
01-6286- -1110-2100-5800	01	6286	14,000.00
01-6286- -1110-2420-1200	01	6286	4,443.00
01-6286- -1110-2420-3101	01	6286	559.00
01-6286- -1110-2420-3301	01	6286	59.00
01-6286- -1110-2420-3501	01	6286	2.00
01-6286- -1110-2420-3601	01	6286	139.00
01-6286- -1110-7210-7310	01	6286	23,860.00
01-6286-0-0000-0000-9740	01	6286	2,699,427.37
01-6286-0-0000-0000-979Z	01	6286	2,699,427.37

Explanation: Carryover ELAP funds will be spent over four years, starting FY14-15,
 on AVID Excel at select middle schools, focusing primarily on English Learners.

01-7091- -0000-0000-9110	01	7091	873,471.58
01-7091- -0000-0000-9500	01	7091	74,137.00
01-7091- -0000-0000-9791	01	7091	1,398,576.58

01-7091- -4760-1000-1100	01	7091	434,050.00
01-7091- -4760-1000-3101	01	7091	53,911.00
01-7091- -4760-1000-3201	01	7091	4,444.00
01-7091- -4760-1000-3301	01	7091	6,344.00
01-7091- -4760-1000-3401	01	7091	3,659.00
01-7091- -4760-1000-3501	01	7091	213.00
01-7091- -4760-1000-3601	01	7091	14,833.00
01-7091- -4760-1000-3701	01	7091	1,514.00
01-7091- -4760-1000-4300	01	7091	30,746.00
01-7091- -4760-1000-5200	01	7091	16,557.00
01-7091- -4760-1000-5800	01	7091	1,500.00
01-7091- -4760-2100-1100	01	7091	5,077.00
01-7091- -4760-2100-1900	01	7091	6,591.00
01-7091- -4760-2100-3101	01	7091	1,468.00
01-7091- -4760-2100-3301	01	7091	467.00
01-7091- -4760-2100-3501	01	7091	6.00
01-7091- -4760-2100-3601	01	7091	408.00
01-7091- -4760-7210-7310	01	7091	17,454.00
01-7091-0-0000-0000-9740	01	7091	799,334.58
01-7091-0-0000-0000-979Z	01	7091	799,334.58

Explanation:EIA-English Limited Proficient funds that were allocated prior to LCFF. Remaining funds are carryover that continue to serve the needs of English Learner Students.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01-6286-	-0000-	0000-	9110	6286	9110	2,748,323.04
Explanation:Carryover ELAP funds will be spent over four years, starting FY14-15, on AVID Excel at select middle schools, focusing primarily on English Learners.						
01-6286-	-0000-	0000-	9500	6286	9500	48,895.67
Explanation:Carryover ELAP funds will be spent over four years, starting FY14-15, on AVID Excel at select middle schools, focusing primarily on English Learners.						
01-6286-	0-0000-	0000-	9740	6286	9740	2,699,427.37
Explanation:Carryover ELAP funds will be spent over four years, starting FY14-15, on AVID Excel at select middle schools, focusing primarily on English Learners.						
01-7091-	-0000-	0000-	9110	7091	9110	873,471.58
Explanation:EIA-English Limited Proficient funds that were allocated prior to						

LCFF. Remaining funds are carryover that continue to serve the needs of English Learner Students.

01-7091- -0000-0000-9500 7091 9500 74,137.00
Explanation:EIA-English Limited Proficient funds that were allocated prior to LCFF. Remaining funds are carryover that continue to serve the needs of English Learner Students.

01-7091-0-0000-0000-9740 7091 9740 799,334.58
Explanation:EIA-English Limited Proficient funds that were allocated prior to LCFF. Remaining funds are carryover that continue to serve the needs of English Learner Students.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASSED

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2017-18 Budget
Technical Review Checks

Los Angeles Unified

Los Angeles County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6286- -1110-1000-4300 Explanation:Resource 6286 Carryover ELAP funds will be spent by FY 2017-18 on AVID Excel middle schools, focusing primarily on English Learners.	6286	2,699,427.37
01-7091- -4760-1000-4300 Explanation:Resource 7091 Economic Impact Aid Restricted Funds will be used for English Learners.	7091	799,334.58
01-6286-0-0000-0000-9791 Explanation:Resource 6286 Carryover ELAP funds will be spent by FY 2017-18 on AVID Excel middle schools, focusing primarily on English Learners.	6286	2,699,427.37
01-6286-0-0000-0000-979Z 01-6286-0-0000-0000-9740 01-7091-0-0000-0000-979Z Explanation:Resource 7091 Economic Impact Aid Restricted Funds will be used for English Learners.	6286 6286 7091	0.00 0.00 0.00
01-7091-0-0000-0000-9740 01-7091-0-0000-0000-9791	7091 7091	0.00 799,334.58

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

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

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
01-6286-	-1110-	1000-	4300	01	6286	2,699,427.37
01-6286-0-0000-	0000-	0000-	9740	01	6286	0.00
01-6286-0-0000-	0000-	0000-	9791	01	6286	2,699,427.37
01-6286-0-0000-	0000-	0000-	979Z	01	6286	0.00
Explanation:Resource 6286						
Carryover ELAP funds will be spent by FY 2017-18 on AVID Excel at select middle schools, focusing primarily on English Learners.						
01-7091-	-4760-	1000-	4300	01	7091	799,334.58
01-7091-0-0000-	0000-	0000-	9740	01	7091	0.00
01-7091-0-0000-	0000-	0000-	9791	01	7091	799,334.58
01-7091-0-0000-	0000-	0000-	979Z	01	7091	0.00
Explanation:Resource 7091						
Economic Impact Aid Restricted Funds will be used for English Learners.						

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

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

EXPORT CHECKS

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

EXCEPTION

Form CASH

Explanation:Form CASH

The cash flow show the disbursement at a summarized level. The salaries and benefits are lumped in one line and the other operating expenses are lumped into another. The overall total matches the budget.

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

PASSED

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

PASSED

Checks Completed.

**GENERAL FUND
BUDGET ASSUMPTIONS
Fiscal Year 2017-18**

ASSUMPTIONS FOR ESTIMATED REVENUES

Enrollment

The Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention ratios, economic factors, and other relevant information to project enrollment. Estimated enrollments in grades 1 through 12 are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from five years earlier.

Estimated Enrollment

Non-charter schools	460,648
Locally-funded (affiliated) charter schools	42,585
Direct-funded (fiscally-independent) charter schools*	115,737
Total LAUSD enrollment	618,970

*Not included in the revenue projections for LAUSD

Average Daily Attendance (ADA)

The P-2 ADA for grades K-12 are estimated for the budget year 2017-18 and for the two succeeding fiscal years, 2018-19 and 2019-20, by applying the three-year average percentage of P-2 ADA to enrollment by grade span of the last completed fiscal years 2014-15 through 2016-17. The Annual ADA for grades K-12 are estimated for the budget year 2017-18 and for the two succeeding fiscal years, 2018-19 and 2019-20, by applying the three-year average percentage of Annual ADA to enrollment by grade span of the last three completed fiscal years 2013-14 and 2015-16.

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2017-18 LCFF entitlements.

Grade Span	Estimated Funded ADA	
	Non-charter Schools	Locally-funded Charter Schools
K-3	152,623.23	15,470.41
4-6	108,737.58	10,420.62
7-8	64,078.50	6,061.04
9-12	122,947.62	8,837.70
Total	448,386.93	40,789.77

Based on the declining enrollment provision in the California Education Code Section 42238, LAUSD (non-charter schools) is estimated to be funded at the prior year ADA with adjustments for prior year ADA of students who transferred to and from the District and its charter schools. This provision does not apply to the locally-funded (affiliated) charter schools which are funded at the current year P-2 ADA.

**GENERAL FUND
BUDGET ASSUMPTIONS
Fiscal Year 2017-18**

Local Control Funding Formula (LCFF)

These estimates are based on the Governor’s 2017-18 Revised State Budget released on May 11, 2017, which provides **1.56%** statutory cost of living adjustment (COLA) for LCFF and state-funded programs outside of LCFF such as the Special Education Program, and gap funding percentage of **43.97%**. Below are the Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades K-3*	\$7,941
Grades 4-6	\$7,301
Grades 7-8	\$7,518
Grades 9-12*	\$8,939

*Includes grade span adjustments

For the non-charter schools including the district-funded county program students, the three-year average unduplicated pupil count is estimated at 403,697 and the corresponding three-year average percentage to total enrollment is 84.95%. The locally-funded charter schools’ percentage of unduplicated student count to enrollment was calculated separately by school.

LAUSD’s LCFF estimates for fiscal year 2017-18 are detailed below. The estimated LCFF entitlements for the locally-funded charter schools were calculated separately for each school but are shown as totals below.

	Non-charter schools	Locally-funded charter schools	Total
Local Property Taxes	\$993,521,566	\$87,857,901	\$1,081,379,467
Education Protection Act	614,592,000	36,256,000	650,848,000
State Aid	3,515,058,067	226,204,962	3,741,263,029
Total	\$5,123,171,633	\$350,318,863	\$5,473,490,496

Federal Revenues

The 2017-18 Final Budget includes an estimated funding for Federal IDEA Local Assistance of \$115.9 million. An estimated \$6.8 million of Federal Mental Health revenue is included as well. The District also receives Special Education grants of \$21.7 million

**GENERAL FUND
BUDGET ASSUMPTIONS
Fiscal Year 2017-18**

ESSA – Every Student Succeeds Act (Account Code 8290)

	2016-17	2017-18
Prior Year Deferred Revenue	\$86,669,098	\$89,756,986
Current Year Grant Award	331,898,426	343,885,116
Total	\$418,567,524	\$433,642,102

State Revenues

Special Education

The 2017-18 estimated AB602 funding for Special Education at 1.56% COLA yields a total of \$359.7 million. All Other State Revenues also include an estimated \$35.4 million of AB 3632 Mental Health funding and \$3.1 million of Infant Program entitlement.

State Lottery

State Lottery funding is estimated at \$189.00 per unit of ADA which includes \$144.00 per ADA for the base and \$45.00 per ADA for Proposition 20, for a total of \$94.3 million.

Mandate Block Grant

The rates per ADA are in the table below which yields an estimated funding of \$17.0 million.

Mandate Block Grant

	Non-charter schools	Locally-funded charter schools
K-8	\$28.42	\$14.21
9-12	\$56.00	\$42.00

One-time discretionary funds for mandated-cost reimbursement estimated at \$170 per ADA are not budgeted as funds will not be available until May 15, 2019.

TRANS

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2017-18.

**GENERAL FUND
BUDGET ASSUMPTIONS
Fiscal Year 2017-18**

ASSUMPTIONS FOR ESTIMATED EXPENDITURES

Certificated and Classified Salaries

Funding for certificated employees' step and column advancement is included; while funding for classified employees' step and column advancement is largely offset by retirement savings.

Employee Benefits

Employee benefit rates are as follows:

○ State Teachers Retirement System	14.43%
○ Public Employee Retirement System	
▪ All Classified Employee except for School Police	15.53%
▪ School Police	36.70%
○ Social Security	6.20%
○ Unemployment Insurance	0.06%
○ Worker's Compensation*	2.80%
○ Medicare	1.45%

*Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

Other Post-Employment Benefits

A set-aside in 2017-18 for Other Post-Employment Benefits Trust contribution in the amount of \$105 million for total general fund.

Retirement Packages

There are approximately 37,063 retirees covered by post-retirement benefits. The current year's cost is approximately \$255.5 million. The General Fund portion of these costs is recorded in object codes 3701 and 3702.

Other Operating Expenditures

The California Consumer Price Index (CPI) of 3.11% was applied to other operating expenditures except utilities, which is projected to increase by 5%.

Ongoing and Major Maintenance Account

The set aside for Ongoing and Major Maintenance Account is 3% of the total General Fund expenditures and other financing uses.

**GENERAL FUND
BUDGET ASSUMPTIONS
Fiscal Year 2017-18**

Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2017-18 amounts to \$33.7 million.

Ending Balance

The composition of the Ending Balance in the budget is as follows:

Non-Spendable	\$31.0 million
Restricted	150.6 million
Assigned	588.6 million
Reserve for Economic Uncertainty	75.4 million
Unassigned/Undesignated	275.3 million
Total	<u>\$1,120.9 million</u>

CHARTER SCHOOLS

Locally-funded charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Direct-funded charter schools' budgeted revenues and expenditures are reported in SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds.

**OTHER
INFORMATION**

OTHER INFORMATION

The following information is available on the website of the Chief Financial Officer (<http://achieve.lausd.net/Page/1679>):

- Superintendent's Final Budget at a Glance
- Breaking Down LAUSD's Budget (Fund Hierarchy)
- Description of Funds
- Budget and Finance Policy Summary
- How Education is Funded in California
- Local Control Funding Formula Description and Proportionality Calculation
- Student Equity-Based Index
- LAUSD Investments to Support Targeted Youth
- Targeted Student Population Budget
- School Staff and Resources
- District Class Size
- Restricted Program School Per Pupil Rates
- District Enrollment Trends and Projections
- Budget Principles and Processes
- Budget and Finance Policy (Adopted November 2013)
- Debt Management Policy (Adopted May 2016)
- Capital Budget
- Glossary and Abbreviations
- Required/District Initiated Base Programs