



Board of Education Report

File #: Rep-089-16/17, **Version:** 1

**Unaudited Actuals Report for Fiscal Year 2015-16 and Gann Limit Resolution
September 20, 2016
Office of the Chief Financial Officer**

Action Proposed:

The Board is requested to take the following actions:

- 1.) Approve the Unaudited Actuals Report for Fiscal Year 2015-16 (Attachment A) and direct staff to take all necessary actions to submit the Report to the County Superintendent of Schools.
- 2.) Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B).

Background:

Education Code Section 42100 requires the District to submit an annual statement of all receipts and expenditures for the preceding fiscal year to the Los Angeles County of Education County (LACOE) on or before September 15th.

Under Education Code Section 42132, the District must also adopt a resolution identifying an estimated appropriations limit for the current year and an actual appropriations limit for the preceding year. The so-called "Gann Initiative" places limits on the growth of expenditures for publicly funded programs. Although the Gann Limit calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.

Expected Outcomes:

The District's statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2015-16 will be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget for the current fiscal year (2016-17) will be updated based on the Unaudited Actuals report.

The adopted Gann Limit Resolution will be presented to the public.

Board Options and Consequences:

Board approval and filing of the Unaudited Actuals Report and adoption of the Gann Limit Resolution is statutorily mandated.

Policy Implications:

None

Budget Impact:

Budget adjustments for the current fiscal year may be required based on updated ending balances from the prior fiscal year. In addition, budget projections for the current fiscal year and two out-years may be revised based on a review of expenditures and updated balances from the Unaudited Actuals. The informative on the Unaudited

Actuals provides a summary of 2015-16 ending balances.

Issues and Analysis:

None

Attachments:

Attachment A: Unaudited Actuals Report for FY 15-16

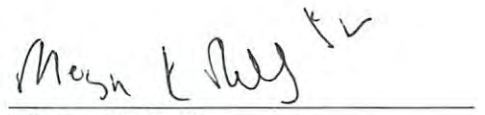
Attachment B: Gann Limit Resolution

Informatives:

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:


MICHELLE KING
Superintendent


Megan K. Reilly
Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:

APPROVED & PRESENTED 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.

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

INFORMATIVE

DATE: September 9, 2016

TO: Members, Board of Education
Michelle King, Superintendent

FROM: Megan K. Reilly 
Chief Financial Officer

SUBJECT: 2015-16 CLOSING OF THE BOOKS (UNAUDITED ACTUALS REPORT) and MULTI-YEAR PROJECTIONS

At the end of each fiscal year, the District closes the books, reviews actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Report. The Board of Education is requested to approve the Report for submittal to the Los Angeles County Office of Education (LACOE), as required under Education Code Section 42100. The District's external auditors will review the Report and the results will be included in the Comprehensive Annual Financial Report (CAFR) in mid-December. The CAFR serves as the District's official audited financial records for the 2015-16 year.

I. MAJOR HIGHLIGHT

In 2015-16, the District was able to meet its financial commitments and ending balance requirements, as set forth in the District's Budget and Finance Policy. The total ending balance of \$1.3 billion includes General Fund-Unrestricted of \$1.1 billion and General Fund-Restricted of \$182.7 million. The General Fund-Unrestricted unassigned balance is \$235.7 million. Of this, the amount projected at Third Interim (\$183.4 million) has already been reflected in the 2016-17 Final Budget adopted in June. The remaining unassigned amount of \$52.3 million will be used to rebalance the first two budget out-years, 2017-18 and 2018-19.

II. CHANGES IN GENERAL FUND UNRESTRICTED REVENUES, EXPENDITURES, AND ENDING BALANCES FOR 2015-16

- **Revenues** – the total actual revenue increased by \$12.6 million, which represents a less than one percent (0.22%) variance compared to the Third Interim projection. This net increase is mainly attributed to the following:
 - \$4.8 million net increase in LCFF revenue, resulting primarily from a prior year LCFF revenue apportionment adjustment per California Department of Education.
 - \$3.4 million increase in lottery revenue, primarily due to higher per ADA rate.
 - \$2.6 million higher miscellaneous income, resulting primarily from the savings earned for prepaying CalPERS Safety Plan employer share contribution.

- **Expenditures** – the total actual expenditures decreased by \$144.3 million, which represents a 3.23% variance compared to the Third Interim. The net decrease is primarily due to the following:
 - \$14.7 million lower utilities and telephone expenses, due to a lower actual electricity price¹ than projected and lower actual water consumption.
 - \$9.0 million reduction in central office expenditures, partly due to the District’s hiring freeze.
 - \$3.8 million lower Health and Welfare costs, due to the District’s participation in a more cost-effective retiree prescription drug coverage program².
 - \$2.3 million decrease in CalSTRS pension contributions resulting from lower actual salary expenditures than projected.
 - \$7 million of position costs that were originally funded by General Fund were charged to identified programs.
 - \$18.8 million increase in Risk Management legal costs.
 - Decreases in expenditures for programs which will be carried over to the following year: Textbooks (\$69.1 million); Target Student Population Program (\$20.5 million); ITD E-rate (\$16.5 million); Emergency Relocation (\$7.5 million); and School Discretionary Account (\$5.6 million).

- **Net Contributions/Transfers/Indirect Costs** – the overall Net Contributions, Transfers, and Indirect Costs decreased by \$11.1 million, which represents a 1.04% variance compared to Third Interim projections. Primary reasons for this decrease are:
 - General Fund contributions decreased by \$21.2 million mainly due to lower Special Education actual expenditures. Part of the reduction is due to the realignment of some costs for psychologist, administrator, and program specialist positions to the General Fund to better align with the student populations served. In addition, the actual salary costs for Special Education Assistants were lower than initially projected.
 - Indirect costs decreased by \$2.6 million due to overall lower actual expenditures.
 - Transfers Out increased by \$5.3 million primarily due to increase in support for Cafeteria Fund of \$7.7 million to meet cash flow requirements³. Federal reimbursement of the program will occur in FY2016-17. This is offset by a lower support to Child Development Fund of \$2.2 million primarily due to unfilled vacancies.
 - Transfers In decreased by \$2.5 million primarily due to lower bond eligible maintenance expenditures than initially projected.

- **Total Unrestricted Ending Balance** –The summary of changes as discussed above resulted in an overall increase in the unrestricted ending balance by \$167.9 million. The unrestricted ending balance is composed of non-spendable, assigned, and unassigned categories, and will be used as beginning balances in the 2016-17 fiscal year.
 - Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, General Fund School Program account, opening funds for new schools, funds reserved for fire damage, and the

¹ A 14% one-time reduction in electricity cost for April, May and June 2016 was realized by DWP and passed on to customers.

² Savings from the Employer Group Waiver Plans (EGWP) is counted towards the required District contribution to the Health & Welfare Fund, in accordance with the Memorandum of Understanding.

³ The cash flow requirement is the result of the timing of reimbursement, but overall, a one-time operational efficiency was achieved in the 2015-16 fiscal year due to lower food cost.

reserve for funding the District's OPEB liability. The Assigned Fund Balance increased by \$105.2 million, mainly due to a set-aside for textbooks and school accounts.

- Unassigned (Undesignated) Ending Balance: The year-end actual unassigned ending balance is \$52.3 million higher than Third Interim.

III. GENERAL FUND UNRESTRICTED MULTI-YEAR PROJECTION

The year-end closing numbers resulted in a one-time increase in the unassigned balances of \$52.3 million to a total unassigned beginning balance of \$235.7 million for 2016-17. The estimate from the Third Interim was \$183.4 million. The chart below provides an update on changes subsequent to the final budget.

(Dollars in Millions)	2015-16	2016-17	2017-18	2018-19	Cumulative Deficit
Non-cumulative Balances @ Final Budget*	\$183.4	(\$100.5)	(\$746.0)	(\$869.6)	(\$1,532.7)
Changes in Revenue and Expenditures	\$52.3	\$28.8	\$30.0	\$42.5	\$153.6
Non-cumulative Balances @ Year End ¹	\$235.7	(\$71.64)	(\$716.0)	(\$827.1)	(\$1,379.0)
<u>Revised Ending Balances @ Year End</u>		<u>\$164.1</u>	<u>(\$551.9)</u>	<u>(\$1,379.0)</u>	

Revenue and expenditure information received after the Final Budget resulted in positive revised ending balances for 2016-17 and a decrease in the estimated deficit for 2017-18 and 2018-19 shown above.

- **Changes in Revenue** - Estimated revenues decreased by approximately \$10.8 million in 2016-17, and \$0.6 million in 2017-18 and 2018-19. This is mainly due to the changes in LCFF gap funding estimates and the decrease in one-time mandated cost block grant rate (from \$237 to 214 per ADA) based on the State Budget adopted in June 2016.
- **Changes in Expenditure and Contribution** – Estimated expenditure and contributions decreased by \$39.7 million for 2016-17, \$30.6 million for 2017-18, and \$43.1 million for 2018-19. The decrease in costs is mostly attributable to the decrease in Cafeteria support, Special Education support, and Ongoing Major Maintenance. Both Cafeteria and Special Education support decreased due to one-time and ongoing efficiencies implemented in 2016-17 through 2018-19, while the Ongoing Major Maintenance change is due to statutory formulaic calculations for 2017-18 and 2018-19.

In addition, estimated expenditures from Sick Leave for All, central office, and various school accounts have also decreased. These reductions are partially offset by the following: an increase in worker's compensation contributions due to changes in actuarial estimates, an increase in health and welfare contributions for SEIU unit F and G, settlement costs, child development fund support, and decrease on the statutory indirect cost rate.

- **Changes in Ending Balance** – The 2016-17 estimated unassigned ending balance increased to \$164.1 million from the Final Budget estimate of \$82.9 million. This unassigned ending balance will be used to balance 2017-18.

IV. FISCAL ISSUES

- The estimated ending balance still reflects a deficit of \$546.5 million in 2017-18 and \$822.2 million in 2018-19, for a cumulative deficit of \$1,368.7 million. The fiscal stabilization plan adopted as part of the final budget addresses the 2017-18 deficit. There are two main factors considered in crafting the fiscal stabilization plan: (1) the ongoing structural deficit, and (2) proportionality investment requirement.

- Addressing the ongoing structural deficit - even with the recent increase in Local Control Funding Formula (LCFF) revenues, the District continues to face a deficit in the out years. Major expenditure drivers such as increased pension costs, liability settlements, OPEB, and Special Education costs have tended to be preset, fixed, and growing year over year. Managing these fixed costs will continue to be more challenging in a declining enrollment environment. These challenges are likely to begin affecting the District's ability to remain competitive in recruiting and retaining quality personnel.

In preparation for the projected deficit in 2017-18, the District is exploring and implementing some of the recommendations enumerated in the Independent Financial Review Panel.

- Meeting the Proportionality Investment Requirement – the California Department of Education's (CDE) decision regarding proportionality calculation which results in an increase in the District's proportionality investment requirement. Unless the District can identify appropriate programs, the ruling will adversely impact the District's out year deficit.

The District is presently reviewing all programs that provide support to our targeted student population. This is done in conjunction with the LCAP development and update process which provides for ongoing modifications and updates to the District's LCAP. The District also plans to engage community and key stakeholders in revisiting the District's LCAP. The CDE report provides time to address the necessary changes needed in the LCAP over the course of the 2016-17 fiscal year.

- Proposition 55 (Proposition 30 Extension) Income Tax Increase Initiative - the absence of Proposition 30 will reduce state revenues by approximately \$7 billion every year. Nevertheless, the Legislative Analyst Office (LAO) California's Fiscal Outlook's predicts a "no cliff effect" as Proposition 30 revenues end. This is based on the assumption of continued moderate economic growth coupled with the gradual phase out of Proposition 30 rate changes. In this scenario, passing of Proposition 55 would help to mitigate the out year deficit for fiscal year 2018-19. The District continues to engage at the state level and with other stakeholders regarding Proposition 55 and will update the Board of any developments.
- The District continues to expect a negative net position in its government-wide financial statement. This is primarily due to long-term pension and health benefit unfunded obligations.

If you have any questions, please contact me at (213) 241-7888 or Luis Buendia at (213) 241-2737.

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Appendix – Table Charts

Table 1
Summary of 2015-16 General Fund Revenue
(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals (UA)	Interim	UA vs. 3P	Actuals (UA)	Interim	UA vs. 3P
LCFF Sources	\$5,278.9	\$5,274.4	\$4.50	\$0.0	\$0.0	\$ -
Federal Revenues	\$14.1	\$14.4	(0.30)	\$571.4	\$586.9	(15.50)
Other State Revenues	\$375.0	\$372.1	2.90	\$769.5	\$760.4	9.10
Other Local Revenues	\$128.9	\$123.4	5.50	\$12.3	\$12.2	0.10
Total Revenues	\$5,796.90	\$5,784.30	\$12.60	\$ 1,353.20	\$ 1,359.50	\$ (6.30)

Table 2
Summary of 2015-16 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals (UA)	Interim	UA vs. 3P	Actuals (UA)	Interim	UA vs. 3P
Certificated Salaries	\$2,051.6	\$2,056.9	(\$5.30)	\$790.6	\$809.3	\$ (18.70)
Classified Salaries	\$565.8	\$576.4	(\$10.60)	\$361.6	\$379.0	(17.40)
Employee Benefits	\$1,061.0	\$1,062.2	(\$1.20)	\$670.2	\$676.4	(6.20)
Books & Supplies	\$137.6	\$232.0	(\$94.40)	\$108.1	\$110.4	(2.30)
Services & Operating Expenses	\$485.0	\$513.8	(\$28.80)	\$374.6	\$383.0	(8.40)
Capital Outlay	\$11.4	\$13.3	(\$1.90)	\$29.7	\$5.1	24.60
Other Outgo	\$6.6	\$8.7	(\$2.10)	\$0.0	\$0.0	-
Total Expenditures	\$4,319.00	\$4,463.30	(\$144.30)	\$2,334.80	\$2,363.20	\$ (28.40)

Table 3
Summary of 2015-16 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Third Interim	Variance UA vs. 3P	Unaudited Actuals (UA)	Third Interim	Variance UA vs. 3P
Indirect Cost	\$86.2	\$88.8	(\$2.60)	(\$65.5)	(\$67.4)	\$ 1.90
Transfers In	\$51.0	\$53.5	(2.50)	\$0.2	\$0.3	(0.10)
Other Sources	\$0.9	\$0.6	0.30			-
	138.10	142.90	(4.80)	(65.30)	(67.10)	2.00
Transfer Out	(\$89.8)	(\$84.5)	(5.30)	\$0.0	\$0.0	-
Contribution	(\$1,103.4)	(\$1,124.6)	21.20	\$1,103.4	\$1,124.6	(21.20)
	(1,193.20)	(1,209.10)	15.90	1,103.40	1,124.60	(21.20)
Net	(1,055.10)	(1,066.20)	\$11.10	1,038.10	1,057.50	(\$19.40)

Table 4
Summary of 2015-16 General Fund Ending Balance
(in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Third Interim	Variance UA vs. 3P	Unaudited Actuals (UA)	Third Interim	Variance UA vs. 3P
Nonspendable	\$31.1	\$20.7	\$ 10.40			\$ -
Restricted			-	\$182.7	\$180.3	2.40
Committed	\$218.3	\$218.3	-			-
Assigned	\$558.5	\$453.3	105.20			-
Unassigned-Reserve for Economic Uncertainties	\$72.4	\$72.4	-			-
Unassigned/Unappropriated	\$235.7	\$183.4	52.30			-
Ending Balance	\$1,116.00	\$948.10	\$167.90	\$182.70	\$180.30	\$2.40

ATTACHMENT B

GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2015-16 and 2016-17, the District's appropriations limits are \$4.4 billion and \$4.6 billion, respectively. Currently, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District that is subject to the limit. However, the District is still constitutionally mandated to report the calculations and adopt a resolution.

ATTACHMENT B

RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION DECLARING COMPLIANCE WITH THE BUDGET APPROPRIATION LIMITATIONS ESTABLISHED IN PROPOSITION 4 (GANN LIMITATION)

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called Gann Limits, for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2015-16 fiscal year and a projected Gann Limit for the 2016-17 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board of Education does provide public notice that the calculations and documentation of the Gann Limit for the 2015-16 and 2016-17 fiscal years set forth in Attachment "I" are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2015-16 and 2016-17 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that, upon request, the District will provide copies of this Resolution along with Attachment "I" to interested citizens of this district.

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2014-15 Actual			2015-16 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,287,438,897.72	3,894,131.61	4,291,333,029.33			4,388,878,547.98
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	614,420.41	543.89	614,964.30			605,797.31
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2014-15			Adjustments to 2015-16		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2015-16 P2 Report			2016-17 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	463,688.28		463,688.28	447,288.44		447,288.44
2. Total Charter Schools ADA (Form A, Line C9)	142,109.03		142,109.03	149,696.44		149,696.44
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			605,797.31			596,984.88
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2015-16 Actual			2016-17 Budget		
1. Homeowners' Exemption (Object 8021)	6,878,791.49		6,878,791.49	6,872,477.00		6,872,477.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,085,408.18		7,085,408.18	7,085,408.00		7,085,408.00
4. Secured Roll Taxes (Object 8041)	980,323,791.97		980,323,791.97	973,342,462.00		973,342,462.00
5. Unsecured Roll Taxes (Object 8042)	36,746,902.41		36,746,902.41	36,746,902.00		36,746,902.00
6. Prior Years' Taxes (Object 8043)	17,236,795.87		17,236,795.87	21,481,852.00		21,481,852.00
7. Supplemental Taxes (Object 8044)	26,141,393.57		26,141,393.57	23,884,973.00		23,884,973.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	171,531,507.12		171,531,507.12	125,548,527.00		125,548,527.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	724,381.71		724,381.71	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	56,889,623.34		56,889,623.34	11,642,106.00		11,642,106.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(13,800,372.83)		(13,800,372.83)	(27,454,685.00)		(27,454,685.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,289,758,222.83	0.00	1,289,758,222.83	1,179,150,022.00	0.00	1,179,150,022.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,289,758,222.83	0.00	1,289,758,222.83	1,179,150,022.00	0.00	1,179,150,022.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			75,615,931.85			66,236,433.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			75,615,931.85			66,236,433.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,923,700,173.34		4,923,700,173.34	5,293,161,159.00		5,293,161,159.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,327,232.34		4,327,232.34	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,928,027,405.68	0.00	4,928,027,405.68	5,293,161,159.00	0.00	5,293,161,159.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	8,494,711,803.73		8,494,711,803.73	8,600,189,341.00		8,600,189,341.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,024,242.12		9,024,242.12	7,426,724.00		7,426,724.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,291,333,029.33			4,388,878,547.98
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9851			0.9855
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,388,878,547.98			4,557,505,186.78
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,289,758,222.83			1,179,150,022.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			72,695,677.20			71,638,185.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,174,736,257.00			3,444,591,597.78
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,174,736,257.00			3,444,591,597.78
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			4,747,839.09			3,996,299.49
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,294,506,061.92			1,183,146,321.49
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,169,988,417.91			3,440,595,298.29
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,294,506,061.92			
b. State Subventions (Line D8)			3,169,988,417.91			
c. Less: Excluded Appropriations (Line C23)			75,615,931.85			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,388,878,547.98			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			4,388,878,547.98			4,557,505,186.78
12. Appropriations Subject to the Limit (Line D9d)			4,388,878,547.98			

* Please provide below an explanation for each entry in the adjustments column.

There was an increase in prior year ADA.

Victoria Reyes
Gann Contact Person

(213) 241-2110
Contact Phone Number



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

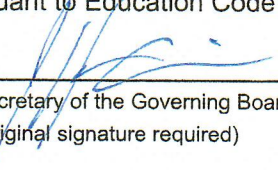
FINANCIAL REPORT

Fiscal Year 2015-16

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: 9-20-16

To the Superintendent of Public Instruction:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Teri Stockman
Name
Business Services Consultant
Title
(562) 922-6135
Telephone
stockman_teri@laoe.edu
E-mail Address

For School District:

V. Luis Buendia
Name
Controller
Title
(213) 241-7889
Telephone
luis.buendia@lausd.net
E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2015-16 Unaudited Actuals
Summary of Unaudited Actual Data Submission

19 64733 0000000
Form CA

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.06%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
	GANN Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$4,388,878,547.98
	Appropriations Subject to Limit	\$4,388,878,547.98
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	4.24%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

G = General Ledger Data; S = Supplemental Data

Pg #	Form	Description	Data Supplied For:	
			2015-16 Unaudited Actuals	2016-17 Budget
1	01	General Fund/County School Service Fund	GS	GS
**	09	Charter Schools Special Revenue Fund		
**	10	Special Education Pass-Through Fund		
13	11	Adult Education Fund	G	G
24	12	Child Development Fund	G	G
34	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		
44	21	Building Fund	G	G
55	25	Capital Facilities Fund	G	G
65	30	State School Building Lease-Purchase Fund	G	G
76	35	County School Facilities Fund	G	G
87	40	Special Reserve Fund for Capital Outlay Projects	G	G
**	49	Capital Project Fund for Blended Component Units		
98	51	Bond Interest and Redemption Fund	G	G
**	52	Debt Service Fund for Blended Component Units		
107	53	Tax Override Fund	G	G
116	56	Debt Service Fund	G	G
**	57	Foundation Permanent Fund		
**	61	Cafeteria Enterprise Fund		
124	62	Charter Schools Enterprise Fund	G	G
**	63	Other Enterprise Fund		
**	66	Warehouse Revolving Fund		
138	67	Self-Insurance Fund	G	G
149	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)		
158	A	Average Daily Attendance	S	S
160-1	ASSET	Schedule of Capital Assets	S	
**	CA	Unaudited Actuals Certification	S	
**	CAT	Schedule for Categoricals		
161	CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
**	CHG	Change Order Form		
162	DEBT	Schedule of Long-Term Liabilities	GS	
163	GANN	Appropriations Limit Calculations	GS	GS
166	ICR	Indirect Cost Rate Worksheet	GS	
172	L	Lottery Report	GS	
173	NCMOE	No Child Left Behind Maintenance of Effort	GS	
176	PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Pg #	Form	Description	Data Supplied For:	
			2015-16 Unaudited Actuals	2016-17 Budget
177	PCR	Program Cost Report	GS	
**	SEA	Special Education Revenue Allocations		
**	SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
182	SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,278,906,042.70	0.00	5,278,906,042.70	5,416,517,706.00	0.00	5,416,517,706.00	2.8%
2) Federal Revenue		8100-8299	14,053,762.35	571,398,764.24	585,452,526.59	8,184,934.00	705,679,614.00	713,864,548.00	21.9%
3) Other State Revenue		8300-8599	374,959,125.48	769,460,301.04	1,144,419,426.52	214,046,468.00	753,067,534.00	967,114,000.00	-15.5%
4) Other Local Revenue		8800-8799	128,859,033.28	12,303,109.34	141,162,142.62	110,141,223.00	11,959,080.00	122,100,303.00	-13.5%
5) TOTAL, REVENUES			5,796,777,963.81	1,353,162,174.62	7,149,940,138.43	5,748,890,329.00	1,470,708,228.00	7,219,598,557.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,051,844,621.91	790,620,390.78	2,842,265,012.69	2,129,089,738.00	802,832,522.00	2,931,922,260.00	3.2%
2) Classified Salaries		2000-2999	565,792,592.87	361,640,122.04	927,432,714.91	580,950,011.00	395,754,302.00	976,704,313.00	5.3%
3) Employee Benefits		3000-3999	1,061,004,097.44	670,246,141.36	1,731,250,238.80	1,186,628,761.00	738,565,835.00	1,925,194,596.00	11.2%
4) Books and Supplies		4000-4999	137,637,946.25	108,065,147.86	245,703,094.11	281,681,746.00	288,545,114.92	570,226,860.92	132.1%
5) Services and Other Operating Expenditures		5000-5999	484,998,708.69	374,630,198.32	859,628,907.01	451,188,752.00	377,205,212.00	828,393,964.00	-3.6%
6) Capital Outlay		6000-6999	11,385,725.67	29,740,979.09	41,126,704.76	12,414,848.00	2,571,947.00	14,986,795.00	-63.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,554,944.99	0.00	6,554,944.99	8,714,255.00	0.00	8,714,255.00	32.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(86,194,528.92)	65,489,251.18	(20,705,277.74)	(87,976,198.00)	66,360,081.00	(21,616,137.00)	4.4%
9) TOTAL, EXPENDITURES			4,232,824,108.90	2,400,432,230.63	6,633,256,339.53	4,562,691,913.00	2,671,834,993.92	7,234,526,906.92	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,563,953,854.91	(1,047,270,056.01)	516,683,798.90	1,186,198,416.00	(1,201,128,765.92)	(14,930,349.92)	-102.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	50,982,331.74	227,096.07	51,209,427.81	23,000,000.00	0.00	23,000,000.00	-55.1%
b) Transfers Out		7800-7829	89,671,857.14	223,263.16	89,895,120.30	105,775,040.00	0.00	105,775,040.00	17.7%
2) Other Sources/Uses									
a) Sources		8930-8979	868,110.25	0.00	868,110.25	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,103,433,048.17)	1,103,433,048.17	0.00	(1,171,780,208.00)	1,171,780,208.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,141,254,463.32)	1,103,436,881.08	(37,817,582.24)	(1,254,555,248.00)	1,171,780,208.00	(82,775,040.00)	118.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			422,699,391.59	58,166,825.07	478,866,216.66	(68,356,832.00)	(28,348,557.92)	(97,705,389.92)	-120.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	693,286,549.67	124,470,462.94	817,757,012.61	1,115,985,941.26	182,686,739.11	1,298,672,680.37	58.8%
b) Audit Adjustments		9793	0.00	2,049,451.10	2,049,451.10	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			693,286,549.67	126,519,914.04	819,806,463.71	1,115,985,941.26	182,686,739.11	1,298,672,680.37	58.4%
d) Other Restatements		9795	0.00	0.00	0.00	(167,909,884.49)	(2,351,057.59)	(170,260,942.08)	New
e) Adjusted Beginning Balance (F1c + F1d)			693,286,549.67	126,519,914.04	819,806,463.71	948,076,056.77	180,335,681.52	1,128,411,738.29	37.6%
2) Ending Balance, June 30 (E + F1e)			1,115,985,941.26	182,686,739.11	1,298,672,680.37	879,719,224.77	150,987,123.60	1,030,706,348.37	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,733,064.54	0.00	2,733,064.54	2,636,896.00	0.00	2,636,896.00	-3.5%
Stores		9712	18,688,122.37	0.00	18,688,122.37	18,016,015.00	0.00	18,016,015.00	-3.6%
Prepaid Expenditures		9713	9,634,372.00	0.00	9,634,372.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	182,686,739.11	182,686,739.11	0.00	150,987,123.78	150,987,123.78	-17.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	218,300,000.00	0.00	218,300,000.00	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments		9780	558,506,513.00	0.00	558,506,513.00	702,731,946.00	0.00	702,731,946.00	25.8%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	72,375,780.00	0.00	72,375,780.00	73,411,070.00	0.00	73,411,070.00	1.4%
Unassigned/Unappropriated Amount		9790	235,748,089.35	0.00	235,748,089.35	82,923,297.77	(0.18)	82,923,297.59	-64.8%

			2015-16 Unaudited Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
e) in County Treasury		9110	1,346,338,881.41	103,733,915.29	1,450,072,796.70				
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	5,282,280.04	5,282,280.04				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	12,947,791.57	697,353.51	13,645,145.08				
4) Due from Grantor Government		9290	40,938,779.90	236,978,670.82	277,917,450.72				
5) Due from Other Funds		9310	13,000,000.00	0.00	13,000,000.00				
6) Stores		9320	18,688,122.37	0.00	18,688,122.37				
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			1,444,290,332.00	346,692,219.66	1,790,982,551.66				
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	248,080,116.31	150,281,335.85	398,361,452.16				
2) Due to Grantor Governments		9590	80,222,074.27	408,130.98	80,630,205.25				
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	2,200.16	13,316,013.72	13,318,213.88				
6) TOTAL, LIABILITIES			328,304,390.74	164,005,480.55	492,309,871.29				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,115,985,941.26	182,686,739.11	1,298,672,680.37				

			2015-16 Unaudited Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,492,593,377.32	0.00	3,492,593,377.32	3,733,111,135.00	0.00	3,733,111,135.00	6.9%
Education Protection Account State Aid - Current Year		8012	690,391,079.00	0.00	690,391,079.00	696,895,570.00	0.00	696,895,570.00	0.9%
State Aid - Prior Years		8019	7,045,723.00	0.00	7,045,723.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,878,791.49	0.00	6,878,791.49	6,872,477.00	0.00	6,872,477.00	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,085,408.18	0.00	7,085,408.18	7,085,408.00	0.00	7,085,408.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	980,323,791.97	0.00	980,323,791.97	973,342,462.00	0.00	973,342,462.00	-0.7%
Unsecured Roll Taxes		8042	36,746,902.41	0.00	36,746,902.41	36,746,902.00	0.00	36,746,902.00	0.0%
Prior Years' Taxes		8043	17,236,795.87	0.00	17,236,795.87	21,481,852.00	0.00	21,481,852.00	24.6%
Supplemental Taxes		8044	26,141,393.57	0.00	26,141,393.57	23,884,973.00	0.00	23,884,973.00	-8.6%
Education Revenue Augmentation Fund (ERAF)		8045	171,531,507.12	0.00	171,531,507.12	125,548,527.00	0.00	125,548,527.00	-26.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	56,889,623.34	0.00	56,889,623.34	11,642,106.00	0.00	11,642,106.00	-79.5%
Penalties and interest from Delinquent Taxes		8048	724,381.71	0.00	724,381.71	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	314.00	0.00	314.00	New
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	(157.00)	0.00	(157.00)	New
Subtotal, LCFF Sources			5,493,588,774.98	0.00	5,493,588,774.98	5,836,611,569.00	0.00	5,636,611,569.00	2.6%
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	(214,682,732.28)	0.00	(214,682,732.28)	(220,093,863.00)	0.00	(220,093,863.00)	2.5%
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			5,278,906,042.70	0.00	5,278,906,042.70	5,416,517,706.00	0.00	5,416,517,706.00	2.6%
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	101,497,982.80	101,497,982.80	0.00	127,564,688.00	127,564,688.00	25.7%
Special Education Discretionary Grants		8182	0.00	22,837,178.60	22,837,178.60	0.00	26,192,814.00	26,192,814.00	14.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	70,376.77	0.00	70,376.77	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	3,164,291.84	3,164,291.84	0.00	1,358,815.00	1,358,815.00	-57.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		299,348,481.85	299,348,481.85		380,929,595.00	380,929,595.00	27.3%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		1,060,966.53	1,060,966.53		1,430,331.00	1,430,331.00	34.8%
NCLB: Title II, Part A, Teacher Quality	4035	8290		37,772,685.82	37,772,685.82		41,572,001.00	41,572,001.00	10.1%
NCLB: Title III, Immigrant Education Program	4201	8290		16,374.74	16,374.74		1,007,116.00	1,007,116.00	6050.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		15,935,694.79	15,935,694.79		13,505,241.00	13,505,241.00	-15.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4128, 5510	8290		38,567,315.17	38,567,315.17		41,615,514.00	41,615,514.00	7.9%
Vocational and Applied Technology Education	3500-3699	8290		6,840,924.16	6,840,924.16		7,996,985.00	7,996,985.00	16.9%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,983,385.58	44,356,867.94	58,340,253.52	8,184,934.00	62,506,514.00	70,691,448.00	21.2%
TOTAL, FEDERAL REVENUE			14,053,762.35	571,398,764.24	585,452,526.59	8,184,934.00	705,679,614.00	713,864,548.00	21.9%
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		362,330,713.00	362,330,713.00		359,899,304.00	359,899,304.00	-0.7%
Prior Years	6500	8319		7,788,900.00	7,788,900.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,086,253.00	3,086,253.00	0.00	3,056,899.00	3,056,899.00	-1.0%
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	291,721,666.00	0.00	291,721,666.00	136,652,823.00	0.00	136,652,823.00	-53.2%
Lottery - Unrestricted and Instructional Materials		8560	77,850,274.69	27,183,749.10	105,034,023.79	71,256,500.00	20,867,975.00	92,124,475.00	-12.3%
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		8578	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		77,990,716.09	77,990,716.09		76,627,033.00	76,627,033.00	-1.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		1,225,610.36	1,225,610.36		2,194,388.00	2,194,388.00	79.0%
California Clean Energy Jobs Act	6230	8590		23,106,260.00	23,106,260.00		31,101,513.00	31,101,513.00	34.6%
Career Technical Education Incentive Grant Program	8387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		443,953.56	443,953.56		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	5,387,184.79	266,306,145.93	271,693,330.72	6,137,143.00	259,320,422.00	265,457,565.00	-2.3%
TOTAL, OTHER STATE REVENUE			374,959,125.48	769,460,301.04	1,144,419,426.52	214,046,466.00	753,067,534.00	967,114,000.00	-15.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	390,142.08	0.00	390,142.08	375,000.00	0.00	375,000.00	-3.9%
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	20,570,538.18	0.00	20,570,538.18	12,637,000.00	0.00	12,637,000.00	-38.6%
Interest		8660	7,061,101.52	167,901.30	7,229,002.82	5,050,000.00	0.00	5,050,000.00	-30.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	509,345.00	0.00	509,345.00	484,845.00	0.00	484,845.00	-4.8%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	83,900.41	83,900.41	0.00	252.00	252.00	-98.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	40,207,939.94	25,000.00	40,232,939.94	39,461,568.00	0.00	39,461,568.00	-1.9%
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	80,119,968.55	11,987,631.63	72,107,598.18	52,132,853.00	11,908,828.00	64,041,681.00	-11.2%
Tuition		8710	0.00	38,676.00	38,676.00	0.00	50,000.00	50,000.00	29.3%
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%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,859,033.28	12,303,109.34	141,162,142.62	110,141,223.00	11,959,080.00	122,100,303.00	-13.5%
TOTAL, REVENUES			5,796,777,963.81	1,353,162,174.62	7,149,940,138.43	5,748,890,329.00	1,470,706,228.00	7,219,596,557.00	1.0%

			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,619,203,894.40	530,724,354.94	2,149,928,249.34	1,682,069,183.00	498,579,704.00	2,180,648,887.00	1.4%
Certificated Pupil Support Salaries		1200	136,693,721.59	118,315,590.06	255,009,311.65	153,174,417.00	136,262,846.00	289,437,263.00	13.5%
Certificated Superviaors' and Administrators' Salaries		1300	244,878,086.44	69,103,473.16	313,981,559.60	235,491,993.00	80,157,622.00	315,649,615.00	0.5%
Other Certificated Salaries		1900	50,868,919.48	72,476,972.62	123,345,892.10	58,354,145.00	87,832,350.00	146,186,495.00	18.5%
TOTAL, CERTIFICATED SALARIES			2,051,644,621.91	790,620,390.78	2,842,265,012.69	2,129,089,738.00	802,832,522.00	2,931,922,260.00	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,293,641.12	211,535,140.20	215,828,781.32	14,764,117.00	228,226,572.00	242,990,689.00	12.8%
Classified Support Salaries		2200	250,914,710.03	62,126,162.87	313,040,872.90	257,931,814.00	79,775,525.00	337,707,339.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	23,322,503.11	2,415,219.34	25,737,722.45	22,460,942.00	2,643,911.00	25,104,853.00	-2.5%
Clerical, Technical and Office Salaries		2400	234,128,910.95	37,069,915.80	271,198,826.75	231,252,086.00	39,129,346.00	270,381,432.00	-0.3%
Other Classified Salaries		2900	53,132,827.66	48,493,683.83	101,626,511.49	54,541,052.00	45,978,948.00	100,520,000.00	-1.1%
TOTAL, CLASSIFIED SALARIES			565,792,592.87	361,640,122.04	927,432,714.91	580,950,011.00	395,754,302.00	976,704,313.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	214,829,615.92	250,047,660.80	464,877,276.52	264,811,764.00	301,948,108.00	566,759,872.00	21.9%
PERS		3201-3202	65,831,134.60	36,590,635.13	102,421,769.73	90,624,286.00	48,812,674.00	139,436,960.00	36.1%
OASDI/Medicare/Alternative		3301-3302	70,266,428.11	39,701,563.70	109,967,991.81	72,099,621.00	44,863,349.00	116,962,970.00	6.4%
Health and Welfare Benefits		3401-3402	430,031,247.99	210,607,867.13	640,639,115.12	456,539,370.00	207,322,793.00	663,862,163.00	3.6%
Unemployment Insurance		3501-3502	2,604,424.67	1,173,551.27	3,777,975.94	1,625,793.00	727,484.00	2,353,277.00	-37.7%
Workers' Compensation		3601-3602	79,653,079.97	34,953,554.71	114,606,634.68	74,313,308.00	33,786,692.00	108,100,000.00	-5.7%
OPEB, Allocated		3701-3702	31,519,064.67	15,807,414.28	47,326,478.95	180,317,726.00	79,008,908.00	259,326,634.00	448.0%
OPEB, Active Employees		3751-3752	166,251,245.86	81,363,894.54	247,615,140.40	46,296,893.00	22,095,827.00	68,392,720.00	-72.4%
Other Employee Benefits		3901-3902	17,855.65	0.00	17,855.65	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,061,004,097.44	670,246,141.36	1,731,250,238.80	1,186,628,761.00	738,565,835.00	1,925,194,596.00	11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,353,115.55	27,184,718.52	28,537,834.07	76,319,129.00	20,872,835.00	97,191,964.00	240.6%
Books and Other Reference Materials		4200	1,421,818.34	3,627,918.55	5,049,736.89	919,932.00	2,065,615.00	2,985,547.00	-40.9%
Materials and Supplies		4300	106,755,387.57	59,068,609.07	165,823,996.64	167,890,297.00	260,609,647.92	428,499,944.92	158.4%
Noncapitalized Equipment		4400	28,037,922.25	18,098,614.93	46,136,537.18	36,500,269.00	4,940,759.00	41,441,028.00	-10.2%
Food		4700	69,702.54	85,286.79	154,989.33	52,119.00	56,258.00	108,377.00	-30.1%
TOTAL, BOOKS AND SUPPLIES			137,637,946.25	108,065,147.86	245,703,094.11	281,681,746.00	288,545,114.92	570,226,860.92	132.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	53,203,699.93	292,792,462.01	345,996,161.94	51,185,229.00	295,157,990.00	346,343,219.00	0.1%
Trevel and Conferences		5200	5,219,504.03	6,936,671.09	12,156,175.12	5,153,439.00	1,862,429.00	7,015,868.00	-42.3%
Dues and Memberships		5300	2,151,244.71	68,256.23	2,219,500.94	1,737,977.00	4,607.00	1,742,584.00	-21.5%
Insurance		5400 - 5450	43,227,818.37	556.00	43,228,374.37	37,762,745.00	0.00	37,762,745.00	-12.6%
Operetions and Housekeeping Services		5500	117,272,847.38	43,855.81	117,316,702.99	142,293,593.00	30,000.00	142,323,593.00	21.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,192,053.07	3,052,454.46	18,244,507.53	16,592,007.00	3,004,285.00	19,596,292.00	7.4%
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	1,320.52	0.00	1,320.52	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	225,792,626.26	71,377,999.55	297,170,625.81	162,937,418.00	76,908,467.00	239,845,885.00	-19.3%
Communications		5900	22,937,594.42	357,943.37	23,295,537.79	33,526,344.00	237,434.00	33,763,778.00	44.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			484,998,708.69	374,630,198.32	859,628,907.01	451,188,752.00	377,205,212.00	828,393,964.00	-3.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	4,337,326.34	4,337,326.34	1,672.00	1,000.00	2,672.00	-99.9%
Buildings and Improvements of Buildings		6200	3,899,457.38	19,866,979.31	23,766,436.69	4,241,661.00	95,727.00	4,337,388.00	-81.7%
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	7,486,268.29	5,536,673.44	13,022,941.73	6,806,961.00	2,475,220.00	9,282,181.00	-28.7%
Equipment Replacement		6500	0.00	0.00	0.00	1,364,554.00	0.00	1,364,554.00	New
TOTAL, CAPITAL OUTLAY			11,385,725.67	29,740,979.09	41,126,704.76	12,414,848.00	2,571,947.00	14,986,795.00	-63.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	147,509.00	0.00	147,509.00	New
State Special Schools		7130	238,470.71	0.00	238,470.71	650,466.00	0.00	650,466.00	172.8%
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	4,436,507.09	0.00	4,436,507.09	6,000,000.00	0.00	6,000,000.00	35.2%
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	1,074,062.77	0.00	1,074,062.77	1,003,008.00	0.00	1,003,008.00	-6.6%
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	46,386.22	0.00	46,386.22	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	759,518.20	0.00	759,518.20	913,272.00	0.00	913,272.00	20.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,554,944.99	0.00	6,554,944.99	8,714,255.00	0.00	8,714,255.00	32.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(85,489,251.18)	65,489,251.18	0.00	(66,360,061.00)	66,360,061.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(20,705,277.74)	0.00	(20,705,277.74)	(21,616,137.00)	0.00	(21,616,137.00)	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(86,194,528.92)	65,489,251.18	(20,705,277.74)	(87,976,198.00)	66,360,061.00	(21,616,137.00)	4.4%
TOTAL, EXPENDITURES									
			4,232,824,108.90	2,400,432,230.63	6,633,256,339.53	4,562,691,913.00	2,671,834,993.92	7,234,526,906.92	9.1%

			2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	30,000,000.00	0.00	30,000,000.00	15,000,000.00	0.00	15,000,000.00	-50.0%
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	20,982,331.74	227,096.07	21,209,427.81	8,000,000.00	0.00	8,000,000.00	-62.3%
(a) TOTAL, INTERFUND TRANSFERS IN			50,982,331.74	227,096.07	51,209,427.81	23,000,000.00	0.00	23,000,000.00	-55.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	29,944,258.00	0.00	29,944,258.00	33,496,926.00	0.00	33,496,926.00	11.9%
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	21,657,256.99	0.00	21,657,256.99	38,581,770.00	0.00	38,581,770.00	78.1%
Other Authorized Interfund Transfers Out		7619	38,070,342.15	223,263.16	38,293,605.31	33,696,344.00	0.00	33,696,344.00	-12.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			89,671,857.14	223,263.16	89,895,120.30	105,775,040.00	0.00	105,775,040.00	17.7%
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	672,553.23	0.00	672,553.23	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	195,557.02	0.00	195,557.02	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	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			868,110.25	0.00	868,110.25	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,103,433,048.17)	1,103,433,048.17	0.00	(1,171,780,208.00)	1,171,780,208.00	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			(1,103,433,048.17)	1,103,433,048.17	0.00	(1,171,780,208.00)	1,171,780,208.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,141,254,463.32)	1,103,436,881.08	(37,817,582.24)	(1,254,555,248.00)	1,171,780,208.00	(82,775,040.00)	118.9%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,278,906,042.70	0.00	5,278,906,042.70	5,416,517,706.00	0.00	5,416,517,706.00	2.6%
2) Federal Revenue		8100-8299	14,053,762.35	571,398,764.24	585,452,526.59	8,184,934.00	705,879,614.00	713,864,548.00	21.9%
3) Other State Revenue		8300-8599	374,959,125.48	769,460,301.04	1,144,419,426.52	214,046,466.00	753,067,534.00	967,114,000.00	-15.5%
4) Other Local Revenue		8600-8799	128,859,033.28	12,303,109.34	141,162,142.62	110,141,223.00	11,959,080.00	122,100,303.00	-13.5%
5) TOTAL, REVENUES			5,796,777,963.81	1,353,162,174.62	7,149,940,138.43	5,748,890,329.00	1,470,706,228.00	7,219,596,557.00	1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	2,365,347,179.39	1,573,530,315.11	3,938,877,494.50	2,560,400,888.00	1,556,879,875.92	4,117,280,763.92	4.5%
2) Instruction - Related Services	2000-2999		611,136,283.41	279,390,481.58	890,526,764.99	658,796,366.00	303,330,086.00	962,126,452.00	8.0%
3) Pupil Services	3000-3999		377,653,048.26	185,906,225.58	573,559,273.84	400,744,262.00	245,441,292.00	646,185,554.00	12.7%
4) Ancillary Services	4000-4999		21,347,692.00	93,491,493.17	114,839,185.17	34,605,963.00	95,712,985.00	130,318,948.00	13.5%
5) Community Services	5000-5999		5,575,177.68	1,200,686.93	6,775,864.61	4,059,606.00	861,802.00	4,921,408.00	-27.4%
6) Enterprise	6000-6999		23,992.00	0.00	23,992.00	160,708.00	0.00	160,708.00	569.8%
7) General Administration	7000-7999		362,063,246.09	69,727,262.19	431,790,508.28	316,318,424.00	278,532,932.00	594,851,356.00	37.3%
8) Plant Services	8000-8999		483,122,545.08	187,185,766.07	670,308,311.15	578,891,441.00	193,076,021.00	771,967,462.00	15.2%
9) Other Outgo	9000-9999		6,554,944.99	0.00	6,554,944.99	8,714,255.00	0.00	8,714,255.00	32.9%
10) TOTAL, EXPENDITURES			4,232,824,108.90	2,400,432,230.63	6,633,256,339.53	4,562,691,913.00	2,671,834,993.92	7,234,526,906.92	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,563,953,854.91	(1,047,270,056.01)	516,683,798.90	1,186,198,416.00	(1,201,128,765.92)	(14,930,349.92)	-102.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		50,982,331.74	227,096.07	51,209,427.81	23,000,000.00	0.00	23,000,000.00	-55.1%
b) Transfers Out	7600-7629		89,671,857.14	223,263.16	89,895,120.30	105,775,040.00	0.00	105,775,040.00	17.7%
2) Other Sources/Uses									
a) Sources	8930-8979		868,110.25	0.00	868,110.25	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,103,433,048.17)	1,103,433,048.17	0.00	(1,171,780,208.00)	1,171,780,208.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,141,254,463.32)	1,103,436,881.08	(37,817,582.24)	(1,254,555,248.00)	1,171,780,208.00	(82,775,040.00)	118.9%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			422,699,391.59	58,166,825.07	478,866,216.66	(68,356,832.00)	(29,348,557.92)	(97,705,389.92)	-120.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	693,286,549.67	124,470,462.94	817,757,012.61	1,115,985,941.26	182,686,739.11	1,298,672,680.37	58.8%
b) Audit Adjustments		9793	0.00	2,049,451.10	2,049,451.10	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			693,286,549.67	126,519,914.04	819,806,463.71	1,115,985,941.26	182,686,739.11	1,298,672,680.37	58.4%
d) Other Restatements		9795	0.00	0.00	0.00	(167,908,884.49)	(2,351,057.59)	(170,260,942.08)	New
e) Adjusted Beginning Balance (F1c + F1d)			693,286,549.67	126,519,914.04	819,806,463.71	948,076,056.77	180,335,681.52	1,128,411,738.29	-37.6%
2) Ending Balance, June 30 (E + F1e)			1,115,985,941.26	182,686,739.11	1,298,672,680.37	879,719,224.77	150,987,123.60	1,030,706,348.37	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,733,064.54	0.00	2,733,064.54	2,636,896.00	0.00	2,636,896.00	-3.5%
Stores		9712	18,688,122.37	0.00	18,688,122.37	18,016,015.00	0.00	18,016,015.00	-3.6%
Prepaid Expenditures		9713	9,634,372.00	0.00	9,634,372.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	182,686,739.11	182,686,739.11	0.00	150,987,123.78	150,987,123.78	-17.4%
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	218,300,000.00	0.00	218,300,000.00	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	558,508,513.00	0.00	558,508,513.00	702,731,946.00	0.00	702,731,946.00	25.8%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	72,375,780.00	0.00	72,375,780.00	73,411,070.00	0.00	73,411,070.00	1.4%
Unassigned/Unappropriated Amount		9790	235,748,089.35	0.00	235,748,089.35	82,923,297.77	(0.18)	82,923,297.59	-64.8%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	8,296,589.67	5,345,974.76
5650	FEMA Public Assistance Funds	139,021.48	0.05
5810	Other Restricted Federal	6,083,276.59	1,777,660.41
6230	California Clean Energy Jobs Act	70,364,271.99	91,701,092.54
6264	Educator Effectiveness	39,354,436.43	19,455,423.00
6286		3,410,905.37	0.00
6500	Special Education	3,616,167.85	3,484,389.51
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	1,398,576.58	0.00
7400	Quality Education Investment Act	12,311,147.62	0.10
7810	Other Restricted State	726,514.26	0.41
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	31,464,716.55	29,222,583.00
9010	Other Restricted Local	5,521,114.72	0.00
Total, Restricted Balance		182,686,739.11	150,987,123.78

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		6100-8299	14,146,720.49	14,772,288.00	4.4%
3) Other State Revenue		8300-8599	102,873,862.01	96,842,668.00	-5.9%
4) Other Local Revenue		8600-8799	882,248.48	900,438.00	2.1%
5) TOTAL, REVENUES			117,902,830.98	112,515,394.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	41,469,050.60	57,254,531.00	38.1%
2) Classified Salaries		2000-2999	12,119,936.95	14,575,007.00	20.3%
3) Employee Benefits		3000-3999	27,005,182.42	26,559,844.00	-1.6%
4) Books and Supplies		4000-4999	6,667,588.67	28,960,137.00	334.3%
5) Services and Other Operating Expenditures		5000-5999	5,141,954.16	5,061,478.00	-1.6%
6) Capital Outlay		6000-6999	203,920.58	218,580.00	7.2%
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	2,908,396.23	4,038,219.00	38.8%
9) TOTAL, EXPENDITURES			95,516,029.61	136,667,796.00	43.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,386,801.37	(24,152,402.00)	-207.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	904,811.47	0.00	-100.0%
b) Transfers Out		7600-7629	904,811.47	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,414,302.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	25,478.41		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	61,202.45		
4) Due from Grantor Government		9290	4,254,581.11		
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			32,755,564.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,892,212.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	50,556.99		
6) TOTAL LIABILITIES			4,942,769.29		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,812,795.47		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	973,753.22	844,253.00	-13.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,172,967.27	13,928,035.00	5.7%
TOTAL, FEDERAL REVENUE			14,146,720.49	14,772,288.00	4.4%
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	95,187,273.00	94,613,746.00	-0.6%
All Other State Revenue	All Other	8590	7,686,589.01	2,228,922.00	-71.0%
TOTAL, OTHER STATE REVENUE			102,873,862.01	96,842,668.00	-5.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	105,010.44	20,000.00	-81.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	335,938.53	350,000.00	4.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	441,299.51	530,438.00	20.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			882,248.48	900,438.00	2.1%
TOTAL, REVENUES			117,902,830.98	112,515,394.00	-4.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	29,005,736.80	40,518,618.00	39.7%
Certificated Pupil Support Salaries		1200	4,550,464.21	5,840,651.00	28.4%
Certificated Supervisors' and Administrators' Salaries		1300	7,757,712.09	10,895,262.00	40.4%
Other Certificated Salaries		1900	155,137.50	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			41,468,050.60	57,254,531.00	38.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2.59	19,596.00	756502.3%
Classified Support Salaries		2200	5,761,044.28	6,441,735.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,339,444.98	8,071,028.00	27.3%
Other Classified Salaries		2900	19,445.10	42,648.00	119.3%
TOTAL, CLASSIFIED SALARIES			12,119,936.95	14,575,007.00	20.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,669,825.54	7,050,708.00	5.7%
PERS		3201-3202	1,468,767.97	2,017,397.00	37.4%
OASDI/Medicare/Alternative		3301-3302	1,568,917.90	1,897,199.00	20.9%
Health and Welfare Benefits		3401-3402	10,348,341.72	9,344,535.00	-9.7%
Unemployment Insurance		3501-3502	26,785.72	43,795.00	63.5%
Workers' Compensation		3601-3602	1,620,464.45	1,625,210.00	0.3%
OPEB, Allocated		3701-3702	1,362,384.57	3,620,510.00	165.7%
OPEB, Active Employees		3751-3752	3,939,694.55	960,490.00	-75.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,005,182.42	26,559,844.00	-1.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,658.96	0.00	-100.0%
Books and Other Reference Materials		4200	15,664.16	0.00	-100.0%
Materials and Supplies		4300	5,030,080.05	28,830,137.00	473.2%
Noncapitalized Equipment		4400	1,617,185.50	130,000.00	-92.0%
TOTAL, BOOKS AND SUPPLIES			6,667,588.67	28,960,137.00	334.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	22,750.00	0.00	-100.0%
Travel and Conferences		5200	217,342.98	100,000.00	-54.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,831,660.13	2,623,283.00	-7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207,765.50	1,066,451.00	413.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,460,002.09	894,861.00	-38.7%
Communications		5900	402,433.46	376,883.00	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,141,954.16	5,061,478.00	-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	4,864.72	218,580.00	4393.2%
Equipment		6400	199,055.86	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			203,920.58	218,580.00	7.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,908,396.23	4,038,219.00	38.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,908,396.23	4,038,219.00	38.8%
TOTAL EXPENDITURES			95,516,029.61	136,667,796.00	43.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	904,811.47	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			904,811.47	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	904,811.47	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			904,811.47	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,146,720.49	14,772,288.00	4.4%
3) Other State Revenue		8300-8599	102,873,862.01	96,842,668.00	-5.9%
4) Other Local Revenue		8600-8799	882,248.48	900,438.00	2.1%
5) TOTAL, REVENUES			117,902,830.98	112,515,394.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		48,193,812.24	81,283,185.00	68.7%
2) Instruction - Related Services	2000-2999		23,961,713.21	26,948,207.00	12.5%
3) Pupil Services	3000-3999		6,682,530.83	8,487,554.00	27.0%
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		2,908,396.23	4,038,219.00	38.8%
8) Plant Services	8000-8999		13,769,577.10	15,910,631.00	15.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			95,516,029.61	136,667,796.00	43.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,386,801.37	(24,152,402.00)	-207.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	904,811.47	0.00	-100.0%
b) Transfers Out		7600-7629	904,811.47	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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,386,801.37	(24,152,402.00)	-207.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,425,994.10	27,812,795.47	412.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,425,994.10	27,812,795.47	412.6%
d) Other Restatements		9795	0.00	(3,629,660.47)	New
e) Adjusted Beginning Balance (F1c + F1d)			5,425,994.10	24,183,135.00	345.7%
2) Ending Balance, June 30 (E + F1e)			27,812,795.47	30,733.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,478.41	30,733.00	20.6%
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	21,511,367.42	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	6,275,949.64	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	2015-16 Unaudited Actuals	2016-17 Budget
6391	Adult Education Block Grant Program	17,701,369.42	0.00
6392	Adult Education Block Grant Data and Accountability	3,809,998.00	0.00
Total, Restricted Balance		21,511,367.42	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,584,401.36	4,533,703.00	26.5%
3) Other State Revenue		8300-8599	106,062,752.66	117,421,547.00	10.7%
4) Other Local Revenue		8600-8799	6,779,754.94	4,884,130.00	-28.0%
5) TOTAL, REVENUES			116,426,908.96	126,839,380.00	8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	41,087,911.45	43,662,932.00	6.3%
2) Classified Salaries		2000-2999	45,084,896.00	45,755,577.00	1.5%
3) Employee Benefits		3000-3999	48,735,686.37	51,219,880.00	5.1%
4) Books and Supplies		4000-4999	3,724,522.34	9,417,411.00	152.8%
5) Services and Other Operating Expenditures		5000-5999	2,414,220.89	5,285,955.00	119.0%
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	5,316,556.03	5,077,366.00	-4.5%
9) TOTAL, EXPENDITURES			146,442,993.08	160,815,121.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,016,084.12)	(33,975,741.00)	13.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,944,258.00	33,496,926.00	11.9%
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			29,944,258.00	33,496,926.00	11.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(71,826.12)	(478,815.00)	566.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	551,115.50	479,289.38	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			551,115.50	479,289.38	-13.0%
d) Other Restatements		9795	0.00	625.62	New
e) Adjusted Beginning Balance (F1c + F1d)			551,115.50	479,915.00	-12.9%
2) Ending Balance, June 30 (E + F1e)			479,289.38	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	478,189.38	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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,040,442.56		
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	196,292.58		
4) Due from Grantor Government		9290	3,660,365.93		
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			18,898,201.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,784,919.78		
2) Due to Grantor Governments		9590	210,791.91		
3) Due to Other Funds		9610	13,000,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	423,200.00		
6) TOTAL, LIABILITIES			18,418,911.69		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			479,289.38		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	40,058.36	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,544,343.00	4,533,703.00	27.9%
TOTAL, FEDERAL REVENUE			3,584,401.36	4,533,703.00	26.5%
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	103,706,181.09	116,921,547.00	12.7%
All Other State Revenue	All Other	8590	2,356,571.57	500,000.00	-78.8%
TOTAL, OTHER STATE REVENUE			106,062,752.66	117,421,547.00	10.7%
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	38,319.68	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	3,368,015.46	3,358,735.00	-0.3%
Interagency Services		8677	736,943.40	0.00	-100.0%
All Other Fees and Contracts		8689	13,765.60	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,622,710.80	1,525,395.00	-41.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,779,754.94	4,884,130.00	-28.0%
TOTAL, REVENUES			116,426,908.96	126,839,380.00	8.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	35,023,475.94	37,821,635.00	8.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,061,913.01	5,841,297.00	-3.6%
Other Certificated Salaries		1900	2,522.50	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			41,087,911.45	43,662,932.00	6.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	36,322,276.57	36,923,192.00	1.7%
Classified Support Salaries		2200	3,886,380.30	3,863,551.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,874,760.56	4,968,834.00	1.9%
Other Classified Salaries		2900	1,478.57	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			45,084,896.00	45,755,577.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,311,883.12	5,298,822.00	-16.1%
PERS		3201-3202	4,728,785.02	5,341,101.00	12.9%
OASDI/Medicare/Alternative		3301-3302	4,067,094.37	4,471,869.00	10.0%
Health and Welfare Benefits		3401-3402	20,738,866.39	22,960,754.00	10.7%
Unemployment Insurance		3501-3502	43,333.19	55,495.00	28.1%
Workers' Compensation		3601-3602	2,609,925.86	2,023,177.00	-22.5%
OPEB, Allocated		3701-3702	2,053,260.03	8,721,538.00	324.8%
OPEB, Active Employees		3751-3752	8,182,538.39	2,347,124.00	-71.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,735,686.37	51,219,880.00	5.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	75.76	0.00	-100.0%
Materials and Supplies		4300	3,676,190.77	9,417,411.00	156.2%
Noncapitalized Equipment		4400	48,255.81	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,724,522.34	9,417,411.00	152.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	85,158.82	38,081.00	-55.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,577,808.83	2,033,469.00	28.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,354.21	1,807,072.00	2067.9%
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	240,756.27	575,233.00	138.9%
Communications		5900	427,142.76	832,100.00	94.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,414,220.89	5,285,955.00	119.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	5,316,556.03	5,077,366.00	-4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,316,556.03	5,077,366.00	-4.5%
TOTAL, EXPENDITURES			146,442,993.08	160,815,121.00	9.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	29,944,258.00	33,496,926.00	11.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			29,944,258.00	33,496,926.00	11.9%
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)					
			29,944,258.00	33,496,926.00	11.9%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,584,401.36	4,533,703.00	26.5%
3) Other State Revenue		8300-8599	106,062,752.66	117,421,547.00	10.7%
4) Other Local Revenue		8600-8799	6,779,754.94	4,884,130.00	-28.0%
5) TOTAL REVENUES			116,426,908.96	126,839,380.00	8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		114,153,558.30	120,314,755.00	5.4%
2) Instruction - Related Services	2000-2999		17,667,324.13	24,494,350.00	38.6%
3) Pupil Services	3000-3999		733,078.99	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		5,316,556.03	5,077,366.00	-4.5%
8) Plant Services	8000-8999		8,493,275.63	10,532,650.00	24.0%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	396,000.00	400.0%
10) TOTAL EXPENDITURES			146,442,993.08	160,815,121.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(30,016,084.12)	(33,975,741.00)	13.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,944,258.00	33,496,926.00	11.9%
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			29,944,258.00	33,496,926.00	11.9%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(71,826.12)	(478,815.00)	566.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	551,115.50	479,289.38	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			551,115.50	479,289.38	-13.0%
d) Other Restatements		9795	0.00	625.62	New
e) Adjusted Beginning Balance (F1c + F1d)			551,115.50	479,915.00	-12.9%
2) Ending Balance, June 30 (E + F1e)			479,289.38	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	478,189.38	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	2015-16	2016-17
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	322,286,770.32	322,111,830.00	-0.1%
3) Other State Revenue		8300-8599	22,518,933.05	21,917,161.00	-2.7%
4) Other Local Revenue		8600-8799	7,876,745.68	8,851,051.00	12.4%
5) TOTAL, REVENUES			352,682,449.05	352,880,042.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	86,886,222.15	87,398,709.00	0.6%
3) Employee Benefits		3000-3999	80,779,526.76	93,556,532.00	15.8%
4) Books and Supplies		4000-4999	171,407,022.80	194,045,440.00	13.2%
5) Services and Other Operating Expenditures		5000-5999	4,011,355.29	2,791,135.00	-30.4%
6) Capital Outlay		6000-6999	1,231,157.51	660,000.00	-46.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,480,325.48	12,500,552.00	0.2%
9) TOTAL, EXPENDITURES			356,795,609.99	390,952,368.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,113,160.94)	(38,072,326.00)	825.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,692,323.95	38,581,770.00	77.9%
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			21,692,323.95	38,581,770.00	77.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,579,163.01	509,444.00	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,175,704.92	45,754,867.93	62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,175,704.92	45,754,867.93	62.4%
d) Other Restatements		9795	0.00	(25,065,430.93)	New
e) Adjusted Beginning Balance (F1c + F1d)			28,175,704.92	20,689,437.00	-26.6%
2) Ending Balance, June 30 (E + F1e)			45,754,867.93	21,198,881.00	-53.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,078,027.28	6,198,881.00	-12.4%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,676,840.65	15,000,000.00	-61.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,507,295.81		
.1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,859.70		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	23,072.54		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	329,417.72		
4) Due from Grantor Government		9290	14,940,659.59		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	7,078,027.28		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			54,882,332.64		
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	8,673,241.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	454,223.20		
6) TOTAL, LIABILITIES			9,127,464.71		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			45,754,867.93		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	302,953,901.24	322,086,230.00	6.3%
Donated Food Commodities		8221	19,316,982.40	0.00	-100.0%
All Other Federal Revenue		8290	15,886.68	25,600.00	61.1%
TOTAL, FEDERAL REVENUE			322,286,770.32	322,111,830.00	-0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	22,518,933.05	21,917,161.00	-2.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,518,933.05	21,917,161.00	-2.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,764,538.96	8,797,051.00	13.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8680	97,110.24	54,000.00	-44.4%
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	15,096.48	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			7,876,745.68	8,851,051.00	12.4%
TOTAL, REVENUES			352,682,449.05	352,880,042.00	0.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	84,660,515.08	84,649,238.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	300,441.87	442,088.00	47.1%
Clerical, Technical and Office Salaries		2400	1,916,650.49	2,298,203.00	19.9%
Other Classified Salaries		2900	8,614.71	9,180.00	6.6%
TOTAL, CLASSIFIED SALARIES			86,886,222.15	87,398,709.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,865,044.62	12,140,739.00	23.1%
OASDI/Medicare/Alternative		3301-3302	6,688,767.22	6,689,955.00	0.0%
Health and Welfare Benefits		3401-3402	41,947,956.29	48,958,590.00	16.7%
Unemployment Insurance		3501-3502	44,276.06	54,293.00	22.6%
Workers' Compensation		3601-3602	2,685,898.22	1,977,477.00	-26.4%
OPEB, Allocated		3701-3702	2,887,532.70	18,721,523.00	548.4%
OPEB, Active Employees		3751-3752	16,660,051.65	5,013,955.00	-69.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			80,779,526.76	93,556,532.00	15.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,930,325.86	8,096,734.00	64.2%
Noncapitalized Equipment		4400	547,709.22	804,700.00	46.9%
Food		4700	165,928,987.72	185,144,006.00	11.6%
TOTAL, BOOKS AND SUPPLIES			171,407,022.80	194,045,440.00	13.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	168,071.99	213,742.00	27.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	329,696.30	362,547.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,016.05	95,192.00	217.1%
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	2,766,452.48	1,452,606.00	-47.5%
Communications		5900	717,118.47	667,048.00	-7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,011,355.29	2,791,135.00	-30.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,231,157.51	660,000.00	-46.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,231,157.51	660,000.00	-46.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	12,480,325.48	12,500,552.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,480,325.48	12,500,552.00	0.2%
TOTAL, EXPENDITURES			356,795,609.99	390,952,368.00	9.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	21,657,256.99	38,581,770.00	78.1%
Other Authorized Interfund Transfers In		8919	35,066.96	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,692,323.95	38,581,770.00	77.9%
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)					
			21,692,323.95	38,581,770.00	77.9%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	322,286,770.32	322,111,830.00	-0.1%
3) Other State Revenue		8300-8599	22,518,933.05	21,917,161.00	-2.7%
4) Other Local Revenue		8600-8799	7,876,745.68	8,851,051.00	12.4%
5) TOTAL, REVENUES			352,682,449.05	352,880,042.00	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		343,985,297.98	378,089,269.00	9.9%
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		12,480,325.48	12,500,552.00	0.2%
8) Plant Services	8000-8999		329,986.53	362,547.00	9.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			356,795,609.99	390,952,368.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,113,160.94)	(38,072,326.00)	825.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,692,323.95	38,581,770.00	77.9%
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			21,692,323.95	38,581,770.00	77.9%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,579,163.01	509,444.00	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,175,704.92	45,754,867.93	62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,175,704.92	45,754,867.93	62.4%
d) Other Restatements		9795	0.00	(25,065,430.93)	New
e) Adjusted Beginning Balance (F1c + F1d)			28,175,704.92	20,689,437.00	-26.6%
2) Ending Balance, June 30 (E + F1e)			45,754,867.93	21,198,881.00	-53.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,078,027.28	6,198,881.00	-12.4%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,676,840.65	15,000,000.00	-61.2%
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	2015-16 Unaudited Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	38,676,840.65	15,000,000.00
Total, Restricted Balance		38,676,840.65	15,000,000.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,785,338.36	8,165,000.00	-54.1%
5) TOTAL REVENUES			17,785,338.36	8,165,000.00	-54.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,922,922.44	126,794,523.00	122.7%
3) Employee Benefits		3000-3999	24,542,128.78	46,154,127.00	88.1%
4) Books and Supplies		4000-4999	2,630,190.19	11,523,468.00	338.1%
5) Services and Other Operating Expenditures		5000-5999	22,579,978.67	1,107,630.00	-95.1%
6) Capital Outlay		6000-6999	303,501,418.20	561,310,160.00	84.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			410,176,638.28	746,889,908.00	82.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(392,391,299.92)	(738,724,908.00)	88.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,676,114.29	0.00	-100.0%
b) Transfers Out		7600-7629	41,355,642.21	8,000,000.00	-80.7%
2) Other Sources/Uses					
a) Sources		8930-8979	648,955,000.00	1,042,140,000.00	60.6%
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			693,275,472.08	1,034,140,000.00	49.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300,884,172.16	295,415,092.00	-1.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	697,948,931.59	1,000,585,553.75	43.4%
b) Audit Adjustments		9793	1,752,450.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			699,701,381.59	1,000,585,553.75	43.0%
d) Other Restatements		9795	0.00	(45,359,542.75)	New
e) Adjusted Beginning Balance (F1c + F1d)			699,701,381.59	955,226,011.00	36.5%
2) Ending Balance, June 30 (E + F1e)			1,000,585,553.75	1,250,641,103.00	25.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,633,256.67	4,361,635.00	20.0%
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	988,777,143.25	1,237,365,036.00	25.1%
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	8,175,153.83	8,914,432.00	9.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,037,465,766.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,633,256.67		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,370,069.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,046,469,092.13		
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	45,883,538.38		
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			45,883,538.38		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,000,585,553.75		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
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	374,354.62	675,000.00	80.3%
Interest		8660	6,115,980.99	7,490,000.00	22.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,295,002.75	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,785,338.36	8,165,000.00	-54.1%
TOTAL, REVENUES			17,785,338.36	8,165,000.00	-54.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,603,324.73	51,027,096.00	431.3%
Classified Supervisors' and Administrators' Salaries		2300	9,000,686.56	14,106,815.00	56.7%
Clerical, Technical and Office Salaries		2400	38,261,316.47	61,660,812.00	61.2%
Other Classified Salaries		2900	57,594.68	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			56,922,922.44	126,794,523.00	122.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,149.74	0.00	-100.0%
PERS		3201-3202	6,496,347.66	17,552,967.00	170.2%
OASDI/Medicare/Alternative		3301-3302	4,215,258.27	9,714,381.00	130.5%
Health and Welfare Benefits		3401-3402	7,698,875.03	9,390,782.00	22.0%
Unemployment Insurance		3501-3502	28,330.16	77,243.00	172.7%
Workers' Compensation		3601-3602	1,716,461.29	2,868,845.00	67.1%
OPEB, Allocated		3701-3702	410,313.62	5,450,426.00	1228.4%
OPEB, Active Employees		3751-3752	3,929,707.91	1,099,483.00	-72.0%
Other Employee Benefits		3901-3902	27,685.10	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			24,542,128.78	46,154,127.00	88.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,490,827.10	11,523,468.00	362.6%
Noncapitalized Equipment		4400	139,363.09	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,630,190.19	11,523,468.00	338.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	726,518.94	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,348.96	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,915.85	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,320.52)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	21,656,958.59	1,107,630.00	-94.9%
Communications		5900	112,556.85	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,579,978.67	1,107,630.00	-95.1%
CAPITAL OUTLAY					
Land		6100	580,045.40	0.00	-100.0%
Land Improvements		6170	1,908,539.15	0.00	-100.0%
Buildings and Improvements of Buildings		6200	239,198,290.42	561,310,160.00	134.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	61,814,543.23	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			303,501,418.20	561,310,160.00	84.9%
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			410,176,638.28	746,889,908.00	82.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	85,676,114.29	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			85,676,114.29	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	1,764,926.75	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	39,590,715.46	8,000,000.00	-79.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			41,355,642.21	8,000,000.00	-80.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	648,955,000.00	1,042,140,000.00	60.6%
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			648,955,000.00	1,042,140,000.00	60.6%
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)			693,275,472.08	1,034,140,000.00	49.2%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,785,338.36	8,165,000.00	-54.1%
5) TOTAL, REVENUES			17,785,338.36	8,165,000.00	-54.1%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		409,657,503.23	746,889,908.00	82.3%
9) Other Outgo	9000-9999	Except 7600-7699	519,135.05	0.00	-100.0%
10) TOTAL, EXPENDITURES			410,176,638.28	746,889,908.00	82.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(392,391,299.92)	(738,724,908.00)	88.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,676,114.29	0.00	-100.0%
b) Transfers Out		7600-7629	41,355,642.21	8,000,000.00	-80.7%
2) Other Sources/Uses					
a) Sources		8930-8979	648,955,000.00	1,042,140,000.00	60.6%
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			693,275,472.08	1,034,140,000.00	49.2%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300,884,172.16	295,415,092.00	-1.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	697,948,931.59	1,000,585,553.75	43.4%
b) Audit Adjustments		9793	1,752,450.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			699,701,381.59	1,000,585,553.75	43.0%
d) Other Restatements		9795	0.00	(45,359,542.75)	New
e) Adjusted Beginning Balance (F1c + F1d)			699,701,381.59	955,226,011.00	36.5%
2) Ending Balance, June 30 (E + F1e)			1,000,585,553.75	1,250,641,103.00	25.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,633,256.67	4,361,635.00	20.0%
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	988,777,143.25	1,237,365,036.00	25.1%
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	8,175,153.83	8,914,432.00	9.0%
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	2015-16	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	988,777,143.25	1,237,365,036.00
Total, Restricted Balance		988,777,143.25	1,237,365,036.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,937,798.68	80,140,000.00	4.2%
5) TOTAL, REVENUES			76,937,798.68	80,140,000.00	4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	432,033.34	518,981.00	20.1%
3) Employee Benefits		3000-3999	193,256.82	234,737.00	21.5%
4) Books and Supplies		4000-4999	568.13	34,126.00	5906.7%
5) Services and Other Operating Expenditures		5000-5999	4,584,997.97	30,966,878.00	575.4%
6) Capital Outlay		6000-6999	36,373,392.35	32,981,459.00	-9.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,584,248.61	64,736,181.00	55.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,353,550.07	15,403,819.00	-56.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	246,727.28	0.00	-100.0%
b) Transfers Out		7600-7629	30,233,717.11	9,577,100.00	-68.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,986,989.83)	(9,577,100.00)	-68.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,366,560.24	5,826,719.00	8.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	175,574,834.84	180,941,395.08	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,574,834.84	180,941,395.08	3.1%
d) Other Restatements		9795	0.00	3,304,580.92	New
e) Adjusted Beginning Balance (F1c + F1d)			175,574,834.84	184,245,976.00	4.9%
2) Ending Balance, June 30 (E + F1e)			180,941,395.08	190,072,695.00	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	180,941,395.08	190,072,695.00	5.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	180,337,043.12		
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	5,949,293.19		
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			186,286,336.31		
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	5,344,941.23		
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			5,344,941.23		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			180,941,395.08		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,439,759.28	1,140,000.00	-20.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	75,498,039.40	79,000,000.00	4.6%
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			76,937,798.68	80,140,000.00	4.2%
TOTAL, REVENUES			76,937,798.68	80,140,000.00	4.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,016.88	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	108,799.75	120,927.00	11.1%
Clerical, Technical and Office Salaries		2400	322,216.71	376,462.00	16.8%
Other Classified Salaries		2900	0.00	21,592.00	New
TOTAL, CLASSIFIED SALARIES			432,033.34	518,981.00	20.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,860.21	69,093.00	38.6%
OASDI/Medicare/Alternative		3301-3302	31,584.45	40,526.00	28.3%
Health and Welfare Benefits		3401-3402	64,277.69	77,416.00	20.4%
Unemployment Insurance		3501-3502	214.65	321.00	49.5%
Workers' Compensation		3601-3602	13,118.49	11,742.00	-10.5%
OPEB, Allocated		3701-3702	7,080.61	27,841.00	293.2%
OPEB, Active Employees		3751-3752	27,120.72	7,798.00	-71.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			193,256.82	234,737.00	21.5%
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	568.13	34,126.00	5906.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			568.13	34,126.00	5906.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,300.00	New
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	4,584,997.97	30,712,488.00	569.8%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,584,997.97	30,966,878.00	575.4%
CAPITAL OUTLAY					
Land		6100	80,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,293,392.35	32,969,815.00	-9.2%
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			36,373,392.35	32,981,459.00	-9.3%
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			41,584,248.61	64,736,181.00	55.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	246,727.28	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			246,727.28	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	37,189.31	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	30,196,527.80	9,577,100.00	-68.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,233,717.11	9,577,100.00	-68.3%
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)			(29,986,989.83)	(9,577,100.00)	-68.1%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,937,798.68	80,140,000.00	4.2%
5) TOTAL, REVENUES			76,937,798.68	80,140,000.00	4.2%
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		1,321,023.38	1,448,070.00	9.6%
8) Plant Services	8000-8999		40,263,225.23	63,288,111.00	57.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,584,248.61	64,736,181.00	55.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,353,550.07	15,403,819.00	-56.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	246,727.28	0.00	-100.0%
b) Transfers Out		7600-7629	30,233,717.11	9,577,100.00	-68.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,986,989.83)	(9,577,100.00)	-68.1%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,366,560.24	5,826,719.00	8.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	175,574,834.84	180,941,395.08	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,574,834.84	180,941,395.08	3.1%
d) Other Restatements		9795	0.00	3,304,580.92	New
e) Adjusted Beginning Balance (F1c + F1d)			175,574,834.84	184,245,976.00	4.9%
2) Ending Balance, June 30 (E + F1e)			180,941,395.08	190,072,695.00	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	180,941,395.08	190,072,695.00	5.0%
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	2015-16	2016-17
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,675.18	0.00	-100.0%
5) TOTAL, REVENUES			94,675.18	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	6,010,986.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	6,010,986.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,675.18	(6,010,986.00)	-6449.1%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			94,675.18	(6,010,986.00)	-6449.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,918,110.82	6,012,786.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,918,110.82	6,012,786.00	1.6%
d) Other Restatements		9795	0.00	(1,800.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			5,918,110.82	6,010,986.00	1.6%
2) Ending Balance, June 30 (E + F1e)			6,012,786.00	0.00	-100.0%
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	6,012,786.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,066,403.63		
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	37,790.06		
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			12,104,193.69		
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	6,091,407.69		
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			6,091,407.69		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,012,786.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	94,675.18	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			94,675.18	0.00	-100.0%
TOTAL, REVENUES			94,675.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,010,986.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,010,986.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	6,010,986.00	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,675.18	0.00	-100.0%
5) TOTAL, REVENUES			94,675.18	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	6,010,986.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	6,010,986.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94,675.18	(6,010,986.00)	-6449.1%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,675.18	(6,010,986.00)	-6449.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,918,110.82	6,012,786.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,918,110.82	6,012,786.00	1.6%
d) Other Restatements		9795	0.00	(1,800.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			5,918,110.82	6,010,986.00	1.6%
2) Ending Balance, June 30 (E + F1e)			6,012,786.00	0.00	-100.0%
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	6,012,786.00	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	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	2015-16 Unaudited Actuals	2016-17 Budget
7710	State School Facilities Projects	6,012,786.00	0.00
Total, Restricted Balance		6,012,786.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	44,075,714.00	4,088,659.00	-90.7%
4) Other Local Revenue		8600-8799	3,429,527.85	3,220,000.00	-6.1%
5) TOTAL, REVENUES			47,505,241.85	7,308,659.00	-84.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,669,393.23	0.00	-100.0%
3) Employee Benefits		3000-3999	748,588.19	0.00	-100.0%
4) Books and Supplies		4000-4999	49,680.04	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,055,165.98	0.00	-100.0%
6) Capital Outlay		6000-6999	34,679,741.62	100,770,635.00	190.6%
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			42,202,569.06	100,770,635.00	138.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,302,672.79	(93,461,976.00)	-1862.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,076,838.68	0.00	-100.0%
b) Transfers Out		7600-7629	45,602,235.61	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			(43,525,396.93)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,222,724.14)	(93,461,976.00)	144.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	471,135,626.08	432,912,901.94	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,135,626.08	432,912,901.94	-8.1%
d) Other Restatements		9795	0.00	(2,894,559.94)	New
e) Adjusted Beginning Balance (F1c + F1d)			471,135,626.08	430,018,342.00	-8.7%
2) Ending Balance, June 30 (E + F1e)			432,912,901.94	336,556,366.00	-22.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	432,912,901.94	336,556,366.00	-22.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	433,996,086.85		
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	1,346,827.41		
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			435,342,914.26		
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	2,430,012.32		
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			2,430,012.32		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			432,912,901.94		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	44,075,714.00	4,088,659.00	-90.7%
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			44,075,714.00	4,088,659.00	-90.7%
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	3,429,527.85	3,220,000.00	-6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,429,527.85	3,220,000.00	-6.1%
TOTAL, REVENUES			47,505,241.85	7,308,659.00	-84.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	361,571.35	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	120,976.66	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,186,845.22	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,669,393.23	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	191,989.05	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	126,812.56	0.00	-100.0%
Health and Welfare Benefits		3401-3402	246,452.04	0.00	-100.0%
Unemployment Insurance		3501-3502	838.17	0.00	-100.0%
Workers' Compensation		3601-3602	51,031.11	0.00	-100.0%
OPEB, Allocated		3701-3702	10,446.39	0.00	-100.0%
OPEB, Active Employees		3751-3752	121,018.87	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			748,588.19	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	49,614.64	0.00	-100.0%
Noncapitalized Equipment		4400	65.40	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			49,680.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,207.33	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	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	5,046,958.65	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,055,165.98	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	795,779.30	0.00	-100.0%
Land Improvements		6170	1,867,431.51	0.00	-100.0%
Buildings and Improvements of Buildings		6200	31,951,632.13	100,770,635.00	215.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	64,898.68	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,679,741.62	100,770,635.00	190.6%
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			42,202,569.06	100,770,635.00	138.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	2,076,838.68	0.00	-100.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,076,838.68	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	100,000.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	45,502,235.61	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,602,235.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(43,525,396.93)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	44,075,714.00	4,088,659.00	-90.7%
4) Other Local Revenue		8600-8799	3,429,527.85	3,220,000.00	-6.1%
5) TOTAL, REVENUES			47,505,241.85	7,308,659.00	-84.6%
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		42,202,569.06	100,770,635.00	138.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,202,569.06	100,770,635.00	138.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,302,672.79	(93,461,976.00)	-1862.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,076,838.68	0.00	-100.0%
b) Transfers Out		7600-7629	45,602,235.61	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			(43,525,396.93)	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,222,724.14)	(93,461,976.00)	144.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	471,135,626.08	432,912,901.94	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,135,626.08	432,912,901.94	-8.1%
d) Other Restatements		9795	0.00	(2,894,559.94)	New
e) Adjusted Beginning Balance (F1c + F1d)			471,135,626.08	430,018,342.00	-8.7%
2) Ending Balance, June 30 (E + F1e)			432,912,901.94	336,556,366.00	-22.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	432,912,901.94	336,556,366.00	-22.3%
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	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	2015-16	2016-17
		Unaudited Actuals	Budget
7710	State School Facilities Projects	432,912,901.94	336,556,366.00
Total, Restricted Balance		432,912,901.94	336,556,366.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,399.00	0.00	-100.0%
3) Other State Revenue		8300-8599	85,235.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	41,649,694.48	29,054,125.00	-30.2%
5) TOTAL, REVENUES			41,763,328.73	29,054,125.00	-30.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,296,307.19	368,082.00	-88.8%
3) Employee Benefits		3000-3999	1,521,373.07	653,132.00	-57.1%
4) Books and Supplies		4000-4999	602,689.19	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,508,428.58	91,916.00	-98.6%
6) Capital Outlay		6000-6999	8,356,682.73	51,473,968.00	516.0%
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			20,285,480.76	52,587,098.00	159.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,477,847.97	(23,532,973.00)	-209.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,856,966.72	0.00	-100.0%
b) Transfers Out		7600-7629	34,203,968.53	15,000,200.00	-56.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,347,001.81)	(15,000,200.00)	-52.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,869,153.84)	(38,533,173.00)	290.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	146,415,696.50	136,511,416.22	-6.8%
b) Audit Adjustments		9793	(35,126.44)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			146,380,570.06	136,511,416.22	-6.7%
d) Other Restatements		9795	0.00	(14,851,388.22)	New
e) Adjusted Beginning Balance (F1c + F1d)			146,380,570.06	121,660,028.00	-16.9%
2) Ending Balance, June 30 (E + F1e)			136,511,416.22	83,126,855.00	-39.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	134,327,461.36	80,944,875.00	-39.7%
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	2,183,954.86	2,181,980.00	-0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	144,538,643.70		
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	1,713,311.92		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	490,896.51		
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			146,742,852.13		
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	10,231,435.91		
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			10,231,435.91		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			136,511,416.22		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	28,399.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			28,399.00	0.00	-100.0%
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	85,235.25	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			85,235.25	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	24,865,942.72	12,629,000.00	-49.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,184,481.92	890,200.00	-24.8%
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,599,269.84	15,534,925.00	-0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,649,694.48	29,054,125.00	-30.2%
TOTAL, REVENUES			41,763,328.73	29,054,125.00	-30.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,642,186.74	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	146,977.46	160,159.00	9.0%
Clerical, Technical and Office Salaries		2400	507,142.99	207,923.00	-59.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,296,307.19	368,082.00	-88.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	344,730.32	51,132.00	-85.2%
OASDI/Medicare/Alternative		3301-3302	246,557.84	28,171.00	-88.6%
Health and Welfare Benefits		3401-3402	540,767.84	510,724.00	-5.6%
Unemployment Insurance		3501-3502	1,626.14	228.00	-86.0%
Workers' Compensation		3601-3602	102,636.28	8,328.00	-91.9%
OPEB, Allocated		3701-3702	100,860.58	15,560.00	-84.6%
OPEB, Active Employees		3751-3752	184,179.92	38,989.00	-78.8%
Other Employee Benefits		3901-3902	14.15	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,521,373.07	653,132.00	-57.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	549,502.63	0.00	-100.0%
Noncapitalized Equipment		4400	53,186.56	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			602,689.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	149,772.14	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,354.83	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	209,324.78	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	6,147,976.83	91,916.00	-98.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,508,428.58	91,916.00	-98.6%
CAPITAL OUTLAY					
Land		6100	720.74	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,441,390.61	51,473,968.00	1395.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,914,571.38	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,356,682.73	51,473,968.00	516.0%
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			20,285,480.76	52,587,098.00	159.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,856,966.72	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,856,966.72	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	30,000,000.00	15,000,000.00	-50.0%
To: State School Building Fund/ County School Facilities Fund		7613	274,722.62	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	3,929,245.91	200.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,203,968.53	15,000,200.00	-56.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	-0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(31,347,001.81)	(15,000,200.00)	-52.1%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,399.00	0.00	-100.0%
3) Other State Revenue		8300-8599	85,235.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	41,649,694.48	29,054,125.00	-30.2%
5) TOTAL REVENUES			41,763,328.73	29,054,125.00	-30.4%
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		20,285,480.76	52,587,098.00	159.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			20,285,480.76	52,587,098.00	159.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,477,847.97	(23,532,973.00)	-209.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,856,966.72	0.00	-100.0%
b) Transfers Out		7600-7629	34,203,968.53	15,000,200.00	-56.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,347,001.81)	(15,000,200.00)	-52.1%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,869,153.84)	(38,533,173.00)	290.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	146,415,696.50	136,511,416.22	-6.8%
b) Audit Adjustments		9793	(35,126.44)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			146,380,570.06	136,511,416.22	-6.7%
d) Other Restatements		9795	0.00	(14,851,388.22)	New
e) Adjusted Beginning Balance (F1c + F1d)			146,380,570.06	121,660,028.00	-16.9%
2) Ending Balance, June 30 (E + F1e)			136,511,416.22	83,126,855.00	-39.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	134,327,461.36	80,944,875.00	-39.7%
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	2,183,954.86	2,181,980.00	-0.1%
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	2015-16 Unaudited Actuals	2016-17 Budget
5650	FEMA Public Assistance Funds	3,927,509.16	0.00
7810	Other Restricted State	1,668,191.24	0.00
9010	Other Restricted Local	128,731,760.96	80,944,875.00
Total, Restricted Balance		134,327,461.36	80,944,875.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,552,872.00	68,737,252.00	0.3%
3) Other State Revenue		8300-8599	3,823,250.00	5,230,060.00	36.8%
4) Other Local Revenue		8600-8799	765,224,575.00	814,797,155.00	6.5%
5) TOTAL REVENUES			837,600,697.00	888,764,467.00	6.1%
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	913,489,925.43	888,764,467.00	-2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			913,489,925.43	888,764,467.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,889,228.43)	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	760,589,319.08	0.00	-100.0%
b) Uses		7630-7699	676,721,056.65	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			83,868,262.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,979,034.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	779,530,857.01	781,386,258.11	0.2%
b) Audit Adjustments		9793	(6,123,632.90)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			773,407,224.11	781,386,258.11	1.0%
d) Other Restatements		9795	0.00	57,393,884.89	New
e) Adjusted Beginning Balance (F1c + F1d)			773,407,224.11	838,780,143.00	8.5%
2) Ending Balance, June 30 (E + F1e)			781,386,258.11	838,780,143.00	7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	781,386,258.11	838,780,143.00	7.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	815,899,126.60		
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			885,478,434.47		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			781,386,258.11		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	68,552,872.00	68,737,252.00	0.3%
TOTAL, FEDERAL REVENUE			68,552,872.00	68,737,252.00	0.3%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,823,250.00	5,230,060.00	36.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,823,250.00	5,230,060.00	36.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	686,868,905.00	735,317,827.00	7.1%
Unsecured Roll		8612	32,910,164.00	35,905,346.00	9.1%
Prior Years' Taxes		8613	14,292,490.00	19,646,101.00	37.5%
Supplemental Taxes		8614	24,588,616.00	15,025,044.00	-38.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	3,605,780.00	6,268,232.00	73.8%
Interest		8660	2,850,832.00	2,634,605.00	-7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	107,788.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			765,224,575.00	814,797,155.00	6.5%
TOTAL, REVENUES			837,600,697.00	888,764,467.00	6.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	404,240,000.00	340,160,759.00	-15.9%
Bond Interest and Other Service Charges		7434	509,249,925.43	548,603,708.00	7.7%
Debt Service - Interest		7436	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)			913,489,925.43	888,764,467.00	-2.7%
TOTAL EXPENDITURES			913,489,925.43	888,764,467.00	-2.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	760,589,319.08	0.00	-100.0%
(c) TOTAL, SOURCES			760,589,319.08	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	676,721,056.65	0.00	-100.0%
(d) TOTAL, USES			676,721,056.65	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)			83,868,262.43	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,552,872.00	68,737,252.00	0.3%
3) Other State Revenue		8300-8599	3,823,250.00	5,230,060.00	36.8%
4) Other Local Revenue		8600-8799	765,224,575.00	814,797,155.00	6.5%
5) TOTAL, REVENUES			837,600,697.00	888,764,467.00	6.1%
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		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	913,489,925.43	888,764,467.00	-2.7%
10) TOTAL, EXPENDITURES			913,489,925.43	888,764,467.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(75,889,228.43)	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	760,589,319.08	0.00	-100.0%
b) Uses		7630-7699	676,721,056.65	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			83,868,262.43	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,979,034.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	779,530,857.01	781,386,258.11	0.2%
b) Audit Adjustments		9793	(6,123,632.90)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			773,407,224.11	781,386,258.11	1.0%
d) Other Restatements		9795	0.00	57,393,884.89	New
e) Adjusted Beginning Balance (F1c + F1d)			773,407,224.11	838,780,143.00	8.5%
2) Ending Balance, June 30 (E + F1e)			781,386,258.11	838,780,143.00	7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	781,386,258.11	838,780,143.00	7.3%
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	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	2015-16	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	781,386,258.11	838,780,143.00
Total, Restricted Balance		781,386,258.11	838,780,143.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,054.22	0.00	-100.0%
5) TOTAL, REVENUES			3,054.22	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	390,303.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	390,303.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,054.22	(390,303.00)	-12879.1%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,054.22	(390,303.00)	-12879.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	387,404.72	390,458.94	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,404.72	390,458.94	0.8%
d) Other Restatements		9795	0.00	(156.94)	New
e) Adjusted Beginning Balance (F1c + F1d)			387,404.72	390,302.00	0.7%
2) Ending Balance, June 30 (E + F1e)			390,458.94	(1.00)	-100.0%
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	390,458.94	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	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	(1.00)	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	389,239.88		
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	1,219.06		
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			390,458.94		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			390,458.94		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	3,054.22	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			3,054.22	0.00	-100.0%
TOTAL, REVENUES			3,054.22	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	390,303.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	390,303.00	New
TOTAL, EXPENDITURES			0.00	390,303.00	New

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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		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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,054.22	0.00	-100.0%
5) TOTAL, REVENUES			3,054.22	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	390,303.00	New
10) TOTAL, EXPENDITURES			0.00	390,303.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,054.22	(390,303.00)	-12879.1%
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,054.22	(390,303.00)	-12879.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	387,404.72	390,458.94	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,404.72	390,458.94	0.8%
d) Other Restatements		9795	0.00	(156.94)	New
e) Adjusted Beginning Balance (F1c + F1d)			387,404.72	390,302.00	0.7%
2) Ending Balance, June 30 (E + F1e)			390,458.94	(1.00)	-100.0%
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	390,458.94	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	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	(1.00)	New

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	390,458.94	0.00
Total, Restricted Balance		390,458.94	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	572,538.56	572,539.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	264,739.25	275,000.00	3.9%
5) TOTAL, REVENUES			837,277.81	847,539.00	1.2%
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	43,334,989.48	44,121,183.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,334,989.48	44,121,183.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,497,711.67)	(43,273,644.00)	1.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	43,297,843.32	43,273,644.00	-0.1%
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			43,297,843.32	43,273,644.00	-0.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			800,131.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,817,860.43	56,617,992.08	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,817,860.43	56,617,992.08	1.4%
d) Other Restatements		9795	0.00	(15,427.08)	New
e) Adjusted Beginning Balance (F1c + F1d)			55,817,860.43	56,602,565.00	1.4%
2) Ending Balance, June 30 (E + F1e)			56,617,992.08	56,602,565.00	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	56,617,992.08	56,602,565.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,554,815.94		
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	46,030,224.92		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	32,951.22		
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			56,617,992.08		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			56,617,992.08		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	572,538.56	572,539.00	0.0%
TOTAL, FEDERAL REVENUE			572,538.56	572,539.00	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	264,739.25	275,000.00	3.9%
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			264,739.25	275,000.00	3.9%
TOTAL, REVENUES			837,277.81	847,539.00	1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	13,524,183.20	15,005,212.00	11.0%
Other Debt Service - Principal		7439	29,810,806.28	29,115,971.00	-2.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,334,989.48	44,121,183.00	1.8%
TOTAL, EXPENDITURES			43,334,989.48	44,121,183.00	1.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	43,297,843.32	43,273,644.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			43,297,843.32	43,273,644.00	-0.1%
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)					
			43,297,843.32	43,273,644.00	-0.1%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	572,538.56	572,539.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	264,739.25	275,000.00	3.9%
5) TOTAL, REVENUES			837,277.81	847,539.00	1.2%
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	43,334,989.48	44,121,183.00	1.8%
10) TOTAL, EXPENDITURES			43,334,989.48	44,121,183.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(42,497,711.67)	(43,273,644.00)	1.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	43,297,843.32	43,273,644.00	-0.1%
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			43,297,843.32	43,273,644.00	-0.1%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			800,131.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,817,860.43	56,617,992.08	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,817,860.43	56,617,992.08	1.4%
d) Other Restatements		9795	0.00	(15,427.08)	New
e) Adjusted Beginning Balance (F1c + F1d)			55,817,860.43	56,602,565.00	1.4%
2) Ending Balance, June 30 (E + F1e)			56,617,992.08	56,602,565.00	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	56,617,992.08	56,602,565.00	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	2015-16	2016-17
		Unaudited Actuals	Budget
9010	Other Restricted Local	56,617,992.08	56,602,565.00
Total, Restricted Balance		56,617,992.08	56,602,565.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	938,879,585.81	1,055,793,632.00	12.5%
2) Federal Revenue		8100-8299	180,966,303.39	183,288,566.00	1.3%
3) Other State Revenue		8300-8599	155,947,857.94	97,960,701.00	-37.2%
4) Other Local Revenue		8600-8799	68,977,918.16	43,549,885.00	-36.9%
5) TOTAL REVENUES			1,344,771,665.30	1,380,592,784.00	2.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	429,998,716.66	488,026,046.00	13.5%
2) Classified Salaries		2000-2999	134,710,819.18	141,516,252.00	5.1%
3) Employee Benefits		3000-3999	149,099,000.27	185,810,385.00	24.6%
4) Books and Supplies		4000-4999	119,628,565.55	121,767,903.00	1.8%
5) Services and Other Operating Expenses		5000-5999	354,298,349.95	364,846,620.00	3.0%
6) Depreciation		6000-6999	21,471,992.80	21,522,855.00	0.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,488,998.99	22,184,319.00	34.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,225,696,443.40	1,345,674,380.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			119,075,221.90	34,918,404.00	-70.7%
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	422,765.81	109,500.00	-74.1%
b) Uses		7630-7699	0.00	976,214.00	New
3) Contributions		8980-8999	0.00	1.00	New
4) TOTAL OTHER FINANCING SOURCES/USES			422,765.81	(866,713.00)	-305.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			119,497,987.71	34,051,691.00	-71.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	565,250,412.01	675,370,514.75	19.5%
b) Audit Adjustments		9793	(10,139,546.30)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			555,110,865.71	675,370,514.75	21.7%
d) Other Restatements		9795	761,661.33	(49,764,370.50)	-6633.7%
e) Adjusted Beginning Net Position (F1c + F1d)			555,872,527.04	625,606,144.25	12.5%
2) Ending Net Position, June 30 (E + F1e)			675,370,514.75	659,657,835.25	-2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	150,330,208.92	142,852,995.53	-5.0%
b) Restricted Net Position		9797	61,209,723.60	60,065,984.38	-1.9%
c) Unrestricted Net Position		9790	463,830,582.23	456,738,855.34	-1.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,087,936.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	225,120,215.65		
c) in Revolving Fund		9130	17,865,928.24		
d) with Fiscal Agent		9135	111,450.00		
e) collections awaiting deposit		9140	12,520.49		
2) Investments		9150	88,370,436.69		
3) Accounts Receivable		9200	110,249,666.47		
4) Due from Grantor Government		9290	51,892,016.47		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	119,020.46		
7) Prepaid Expenditures		9330	15,833,039.66		
8) Other Current Assets		9340	20,994,163.85		
9) Fixed Assets					
a) Land		9410	67,101,847.55		
b) Land Improvements		9420	24,046,136.79		
c) Accumulated Depreciation - Land Improvements		9425	(10,879,975.61)		
d) Buildings		9430	273,649,917.19		
e) Accumulated Depreciation - Buildings		9435	(58,283,694.43)		
f) Equipment		9440	61,482,214.76		
g) Accumulated Depreciation - Equipment		9445	(34,327,232.11)		
h) Work in Progress		9450	63,651,678.37		
10) TOTAL, ASSETS			988,097,287.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	86,150,649.11		
2) Due to Grantor Governments		9590	4,767,478.36		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	32,718,968.81		
5) Unearned Revenue		9650	61,505,201.14		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	12,805,249.96		
c) Compensated Absences		9665	1,548,448.73		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	13,766,128.09		
f) Lease Revenue Bonds Payable		9668	163,234.00		
g) Other General Long-Term Liabilities		9669	99,301,414.44		
7) TOTAL, LIABILITIES			312,726,772.64		
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 (must agree with line F2) (G10 +H2) - (I7 + J2)			675,370,514.75		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	608,006,288.02	708,444,270.00	16.5%
Education Protection Account State Aid - Current Year		8012	132,709,429.00	154,710,184.00	16.6%
State Aid - Prior Years		8019	(2,718,490.66)	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	200,882,359.45	192,639,178.00	-4.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			938,879,585.81	1,055,793,632.00	12.5%
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	46,277,104.05	51,933,904.00	12.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	80,986,817.74	82,996,009.00	2.5%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	33,510,071.58	33,498,148.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	7,954.00	0.00	-100.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	578,100.05	653,796.00	13.1%
NCLB: Title III, Immigrant Education Program	4201	8290	24,571.00	72,327.00	194.4%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	1,505,501.30	1,644,124.00	9.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	7,384,063.18	1,382,122.00	-81.3%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	221,634.00	2,250,925.00	915.6%
Vocational and Applied Technology Education	3500-3699	8290	62,335.00	65,000.00	4.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,408,151.49	8,792,211.00	-15.5%
TOTAL, FEDERAL REVENUE			180,966,303.39	183,288,566.00	1.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	3,640,002.27	4,542,110.00	24.8%
Mandated Costs Reimbursements		8550	43,428,783.45	12,490,246.00	-71.2%
Lottery - Unrestricted and Instructional Materials		8560	19,936,221.28	18,966,193.00	-4.9%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	14,293,331.14	13,579,285.00	-5.0%
Charter School Facility Grant	6030	8590	35,996,401.89	38,695,025.00	7.5%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	147,425.00	0.00	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,505,692.91	9,687,842.00	-74.8%
TOTAL, OTHER STATE REVENUE			155,947,857.94	97,960,701.00	-37.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	487,225.78	738,200.00	51.5%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	2,280,717.09	2,704,107.00	18.6%
All Other Sales		8639	210,343.28	255,640.00	21.5%
Leases and Rentals		8650	2,801,995.38	2,387,290.00	-14.8%
Interest		8660	2,873,044.90	2,376,724.00	-17.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,077,805.60)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	575.00	1,300.00	126.1%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	165,199.99	1,129,574.00	583.8%
All Other Fees and Contracts		8689	61,236,622.34	33,942,050.00	-44.6%
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	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
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	15,000.00	New
TOTAL, OTHER LOCAL REVENUE			68,977,918.16	43,549,885.00	-36.9%
TOTAL, REVENUES			1,344,771,665.30	1,380,592,784.00	2.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	335,589,651.15	381,505,770.00	13.7%
Certificated Pupil Support Salaries		1200	70,208,946.77	27,325,627.00	-61.1%
Certificated Supervisors' and Administrators' Salaries		1300	11,116,149.43	62,166,548.00	459.2%
Other Certificated Salaries		1900	13,083,969.31	17,028,101.00	30.1%
TOTAL, CERTIFICATED SALARIES			429,998,716.66	488,026,046.00	13.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	43,209,587.62	48,131,410.00	11.4%
Classified Support Salaries		2200	18,506,728.59	21,587,818.00	16.6%
Classified Supervisors' and Administrators' Salaries		2300	13,192,858.88	12,643,359.00	-4.2%
Clerical, Technical and Office Salaries		2400	31,926,281.03	35,175,993.00	10.2%
Other Classified Salaries		2900	27,875,363.06	23,977,672.00	-14.0%
TOTAL, CLASSIFIED SALARIES			134,710,819.18	141,516,252.00	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	42,384,902.50	56,610,602.00	33.6%
PERS		3201-3202	6,642,247.97	8,885,885.00	33.8%
OASDI/Medicare/Alternative		3301-3302	17,854,022.18	20,616,466.00	15.5%
Health and Welfare Benefits		3401-3402	66,272,680.09	80,600,558.00	21.6%
Unemployment Insurance		3501-3502	2,401,388.07	3,155,388.00	31.4%
Workers' Compensation		3601-3602	7,193,256.76	10,140,423.00	41.0%
OPEB, Allocated		3701-3702	3,153,604.67	2,843,174.00	-9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,196,898.03	2,957,889.00	-7.5%
TOTAL, EMPLOYEE BENEFITS			149,099,000.27	185,810,385.00	24.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,117,422.46	10,185,256.00	11.7%
Books and Other Reference Materials		4200	4,579,468.49	3,307,835.00	-27.8%
Materials and Supplies		4300	40,296,637.15	40,612,906.00	0.8%
Noncapitalized Equipment		4400	21,866,637.79	16,409,796.00	-25.0%
Food		4700	43,768,399.66	51,252,110.00	17.1%
TOTAL, BOOKS AND SUPPLIES			119,628,565.55	121,767,903.00	1.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,633,805.35	5,719,430.00	-13.8%
Dues and Memberships		5300	2,744,672.26	3,290,224.00	19.9%
Insurance		5400-5450	7,365,651.36	8,061,690.00	9.4%
Operations and Housekeeping Services		5500	27,421,755.21	29,179,250.00	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,280,001.16	101,532,233.00	4.4%
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	207,831,428.50	210,315,684.00	1.2%
Communications		5900	5,021,036.11	6,748,109.00	34.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			354,298,349.95	364,846,620.00	3.0%
DEPRECIATION					
Depreciation Expense		6900	21,471,992.80	21,522,855.00	0.2%
TOTAL, DEPRECIATION			21,471,992.80	21,522,855.00	0.2%
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	2,710,072.47	6,451,980.00	138.1%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	1,274,941.00	New
Other Transfers Out					
All Other Transfers		7281-7283	11,783,510.74	10,767,372.00	-8.6%
All Other Transfers Out to All Others		7299	72,529.33	1,476,025.00	1935.1%
Debt Service					
Debt Service - Interest		7438	1,922,886.45	2,214,001.00	15.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,488,998.99	22,184,319.00	34.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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			1,225,696,443.40	1,345,674,380.00	9.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	422,765.81	109,500.00	-74.1%
(c) TOTAL, SOURCES			422,765.81	109,500.00	-74.1%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	976,214.00	New
(d) TOTAL, USES			0.00	976,214.00	New
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	1.00	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	1.00	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			422,765.81	(866,713.00)	-305.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	938,879,585.81	1,055,793,632.00	12.5%
2) Federal Revenue		8100-8299	180,966,303.39	183,288,566.00	1.3%
3) Other State Revenue		8300-8599	155,947,857.94	97,960,701.00	-37.2%
4) Other Local Revenue		8600-8799	68,977,918.16	43,549,885.00	-36.9%
5) TOTAL REVENUES			1,344,771,665.30	1,380,592,784.00	2.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		669,790,910.40	626,075,453.00	-6.5%
2) Instruction - Related Services	2000-2999		246,570,594.00	217,857,848.00	-11.6%
3) Pupil Services	3000-3999		126,637,622.33	92,269,344.00	-27.1%
4) Ancillary Services	4000-4999		12,851.00	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		22,305,625.77	21,229,047.00	-4.8%
8) Plant Services	8000-8999		143,889,840.91	366,058,369.00	154.4%
9) Other Outgo	9000-9999	Except 7600-7699	16,488,998.99	22,184,319.00	34.5%
10) TOTAL EXPENSES			1,225,696,443.40	1,345,674,380.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			119,075,221.90	34,918,404.00	-70.7%
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	422,765.81	109,500.00	-74.1%
b) Uses		7630-7699	0.00	976,214.00	New
3) Contributions		8980-8999	0.00	1.00	New
4) TOTAL OTHER FINANCING SOURCES/USES			422,765.81	(866,713.00)	-305.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			119,497,987.71	34,051,691.00	-71.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	565,250,412.01	675,370,514.75	19.5%
b) Audit Adjustments		9793	(10,139,546.30)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			555,110,865.71	675,370,514.75	21.7%
d) Other Restatements		9795	761,661.33	(49,764,370.50)	-6633.7%
e) Adjusted Beginning Net Position (F1c + F1d)			555,872,527.04	625,606,144.25	12.5%
2) Ending Net Position, June 30 (E + F1e)			675,370,514.75	659,657,835.25	-2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	150,330,208.92	142,852,995.53	-5.0%
b) Restricted Net Position		9797	61,209,723.60	60,065,984.38	-1.9%
c) Unrestricted Net Position		9790	463,830,582.23	456,738,855.34	-1.5%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,707,864.70	4,369,655.00
5640	Medi-Cal Billing Option	9,727.23	0.00
6264	Educator Effectiveness	3,136,153.20	1,929,926.88
6300	Lottery: Instructional Materials	348,760.18	359,910.00
7400	Quality Education Investment Act	2,239,216.98	2,239,217.00
7810	Other Restricted State	52,768,001.31	51,167,275.50
Total, Restricted Net Position		61,209,723.60	60,065,984.38

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,325,149,171.15	1,207,171,955.00	-8.9%
5) TOTAL REVENUES			1,325,149,171.15	1,207,171,955.00	-8.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	453,901.21	450,773.00	-0.7%
2) Classified Salaries		2000-2999	5,487,525.02	7,735,404.00	41.0%
3) Employee Benefits		3000-3999	2,576,072.26	3,605,567.00	40.0%
4) Books and Supplies		4000-4999	356,872.99	643,144.00	80.2%
5) Services and Other Operating Expenses		5000-5999	1,301,887,043.24	1,135,284,701.00	-12.8%
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			1,310,761,414.72	1,147,719,589.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,387,756.43	59,452,366.00	313.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,290,183.71	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			4,290,183.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,677,940.14	59,452,366.00	218.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	298,658,372.07	317,336,312.21	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,658,372.07	317,336,312.21	6.3%
d) Other Restatements		9795	0.00	19,284,549.79	New
e) Adjusted Beginning Net Position (F1c + F1d)			298,658,372.07	336,620,862.00	12.7%
2) Ending Net Position, June 30 (E + F1e)			317,336,312.21	396,073,228.00	24.8%
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	317,336,312.21	396,073,228.00	24.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,020,807,632.32		
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	16,237,734.72		
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	46,834,190.03		
8) Other Current Assets		9340	5,455,791.00		
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			1,091,835,348.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	2,303,509.38		
2) TOTAL DEFERRED OUTFLOWS			2,303,509.38		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	766,995,615.50		
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	7,493,445.66		
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			774,489,061.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,313,484.08		
2) TOTAL, DEFERRED INFLOWS			2,313,484.08		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			317,336,312.21		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,262,186.40	6,510,000.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,316,534,591.65	1,200,661,955.00	-8.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,352,393.10	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,325,149,171.15	1,207,171,955.00	-8.9%
TOTAL, REVENUES			1,325,149,171.15	1,207,171,955.00	-8.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	453,901.21	450,773.00	-0.7%
TOTAL, CERTIFICATED SALARIES			453,901.21	450,773.00	-0.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,241.23	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,206,953.41	1,817,728.00	50.6%
Clerical, Technical and Office Salaries		2400	4,276,330.38	5,817,893.00	36.0%
Other Classified Salaries		2900	0.00	99,783.00	New
TOTAL, CLASSIFIED SALARIES			5,487,525.02	7,735,404.00	41.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	400,299.26	56,710.00	-85.8%
PERS		3201-3202	(70,736.40)	1,060,644.00	-1599.4%
OASDI/Medicare/Alternative		3301-3302	433,012.89	602,179.00	39.1%
Health and Welfare Benefits		3401-3402	1,039,389.86	1,142,099.00	9.9%
Unemployment Insurance		3501-3502	2,587.00	4,994.00	93.0%
Workers' Compensation		3601-3602	217,496.11	185,221.00	-14.8%
OPEB, Allocated		3701-3702	142,092.12	436,753.00	207.4%
OPEB, Active Employees		3751-3752	411,931.42	116,967.00	-71.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,576,072.26	3,605,567.00	40.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	299,994.26	641,644.00	113.9%
Noncapitalized Equipment		4400	56,878.73	1,500.00	-97.4%
TOTAL, BOOKS AND SUPPLIES			356,872.99	643,144.00	80.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,315.84	58,107.00	371.8%
Dues and Memberships		5300	3,294.79	2,150.00	-34.7%
Insurance		5400-5450	5,359,443.19	5,640,727.00	5.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,253.86	5,500.00	338.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,296,051,079.92	1,129,087,227.00	-12.9%
Communications		5900	459,655.64	490,990.00	6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,301,887,043.24	1,135,284,701.00	-12.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,310,761,414.72	1,147,719,589.00	-12.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,290,183.71	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,290,183.71	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,290,183.71	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,325,149,171.15	1,207,171,955.00	-8.9%
5) TOTAL, REVENUES			1,325,149,171.15	1,207,171,955.00	-8.9%
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		1,310,761,414.72	1,147,719,589.00	-12.4%
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			1,310,761,414.72	1,147,719,589.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,387,756.43	59,452,366.00	313.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,290,183.71	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			4,290,183.71	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,677,940.14	59,452,366.00	218.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	298,658,372.07	317,336,312.21	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,658,372.07	317,336,312.21	6.3%
d) Other Restatements		9795	0.00	19,284,549.79	New
e) Adjusted Beginning Net Position (F1c + F1d)			298,658,372.07	336,620,862.00	12.7%
2) Ending Net Position, June 30 (E + F1e)			317,336,312.21	396,073,228.00	24.8%
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	317,336,312.21	396,073,228.00	24.8%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,187,066.06	77,977,526.00	41.3%
5) TOTAL REVENUES			55,187,066.06	77,977,526.00	41.3%
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	105,955.48	0.00	-100.0%
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			105,955.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,081,110.58	77,977,526.00	41.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			55,081,110.58	77,977,526.00	41.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	90,156,493.97	145,237,604.55	61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,156,493.97	145,237,604.55	61.1%
d) Other Restatements		9795	0.00	(2,912,906.55)	New
e) Adjusted Beginning Net Position (F1c + F1d)			90,156,493.97	142,324,698.00	57.9%
2) Ending Net Position, June 30 (E + F1e)			145,237,604.55	220,302,224.00	51.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	145,237,604.55	220,302,224.00	51.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	145,237,604.55		
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			145,237,604.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	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					
(must agree with line F2) (G10 + H2) - (I7 + J2)			145,237,604.55		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	4,187,066.06	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	51,000,000.00	77,977,526.00	52.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,187,066.06	77,977,526.00	41.3%
TOTAL, REVENUES			55,187,066.06	77,977,526.00	41.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	105,955.48	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			105,955.48	0.00	-100.0%
TOTAL, EXPENSES			105,955.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%
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 + c - d + e)					
			0.00	0.00	0.0%

Unaudited Actuals
Retiree Benefit Fund
Expenses by Function

19 64733 0000000
Form 71

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,187,066.06	77,977,526.00	41.3%
5) TOTAL, REVENUES			55,187,066.06	77,977,526.00	41.3%
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		105,955.48	0.00	-100.0%
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, EXPENSES			105,955.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55,081,110.58	77,977,526.00	41.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			55,081,110.58	77,977,526.00	41.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	90,156,493.97	145,237,604.55	61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,156,493.97	145,237,604.55	61.1%
d) Other Restatements		9795	0.00	(2,912,906.55)	New
e) Adjusted Beginning Net Position (F1c + F1d)			90,156,493.97	142,324,698.00	57.9%
2) Ending Net Position, June 30 (E + F1e)			145,237,604.55	220,302,224.00	51.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	145,237,604.55	220,302,224.00	51.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	145,237,604.55	220,302,224.00
Total, Restricted Net Position		145,237,604.55	220,302,224.00

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	463,199.15	461,811.95	472,381.86	446,799.31	445,769.61	456,857.72
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)	463,199.15	461,811.95	472,381.86	446,799.31	445,769.61	456,857.72
5. District Funded County Program ADA						
a. County Community Schools	190.82	185.62	190.82	190.82	190.82	190.82
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	298.31	308.63	298.31	298.31	298.31	298.31
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)	489.13	494.25	489.13	489.13	489.13	489.13
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	463,688.28	462,306.20	472,870.99	447,288.44	446,258.74	457,346.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 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	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	39,753.85	39,632.13	39,753.85	41,603.84	41,539.80	41,603.84
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)	39,753.85	39,632.13	39,753.85	41,603.84	41,539.80	41,603.84
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	102,355.18	101,977.79	102,351.21	108,092.60	108,130.88	108,092.60
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)	102,355.18	101,977.79	102,351.21	108,092.60	108,130.88	108,092.60
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	142,109.03	141,609.92	142,105.06	149,696.44	149,670.68	149,696.44

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land		3,095,038,749.03	3,095,038,749.03	1,345,047.79	939,193.31	3,095,444,603.51
Work in Progress		560,203,112.11	560,203,112.11	152,559,288.91	1,591,932.61	711,170,468.41
Total capital assets not being depreciated	0.00	3,655,241,861.14	3,655,241,861.14	163,904,336.70	2,531,125.92	3,806,615,071.92
Capital assets being depreciated:						
Land Improvements		590,264,149.96	590,264,149.96	15,720,222.19	2,729,342.74	603,255,029.41
Buildings		15,111,899,982.79	15,111,899,982.79	189,205,392.82	14,373,106.03	15,286,732,269.58
Equipment		1,863,979,827.98	1,863,979,827.98	45,282,738.38	21,974,563.19	1,887,288,003.17
Total capital assets being depreciated	0.00	17,566,143,960.73	17,566,143,960.73	250,188,353.39	39,077,011.96	17,777,255,302.16
Accumulated Depreciation for:						
Land Improvements		(386,522,246.87)	(386,522,246.87)	(17,488,383.77)	(553,465.61)	(403,457,165.03)
Buildings		(4,679,221,955.41)	(4,679,221,955.41)	(470,016,337.74)	(4,100,343.92)	(5,145,137,949.23)
Equipment		(1,397,596,614.25)	(1,397,596,614.25)	(112,131,751.57)	(21,775,530.95)	(1,487,952,834.87)
Total accumulated depreciation	0.00	(6,463,340,816.53)	(6,463,340,816.53)	(599,636,473.08)	(26,429,340.48)	(7,036,547,949.13)
Total capital assets being depreciated, net	0.00	11,102,803,144.20	11,102,803,144.20	(349,448,119.69)	12,647,671.48	10,740,707,353.03
Governmental activity capital assets, net	0.00	14,758,045,005.34	14,758,045,005.34	(195,543,782.99)	15,178,797.40	14,547,322,424.95
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,842,265,012.69	301	4,231,015.19	303	2,838,033,997.50	305	81,685,095.07		307	2,756,348,902.43	309
2000 - Classified Salaries	927,432,714.91	311	25,464,148.38	313	901,968,566.53	315	106,791,806.48		317	795,176,760.05	319
3000 - Employee Benefits	1,731,250,238.80	321	60,544,503.50	323	1,670,705,735.30	325	69,080,257.24		327	1,601,625,478.06	329
4000 - Books, Supplies Equip Replace. (6500)	245,703,094.11	331	8,465,373.10	333	237,237,721.01	335	46,089,638.38		337	191,148,082.63	339
5000 - Services... & 7300 - Indirect Costs	838,923,629.27	341	13,040,421.86	343	825,883,207.41	345	278,368,686.69		347	547,514,520.72	349
TOTAL					6,473,829,227.75	365	TOTAL			5,891,813,743.89	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	2,131,870,085.03 375
2. Salaries of Instructional Aides Per EC 41011		2100	215,809,619.27 380
3. STRS		3101 & 3102	349,489,448.99 382
4. PERS		3201 & 3202	25,971,323.48 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	50,595,645.02 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	418,042,629.68 385
7. Unemployment Insurance		3501 & 3502	2,505,551.36 390
8. Workers' Compensation Insurance		3601 & 3602	71,924,841.15 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	160,357,156.45 393
10. Other Benefits (EC 22310)		3901 & 3902	0.00 396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			3,426,566,300.43 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			423,761.61
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			5,394,573.38 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			3,420,747,965.44 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			58.06%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.06%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	5,891,813,743.89
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	10,296,665,000.00	411,218,036.00	10,707,883,036.00	1,485,255,748.00	1,155,385,556.00	11,037,753,228.00	482,120,004.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	295,942,192.66	11,978,601.34	307,920,794.00	30,924.00	32,197,057.66	275,754,660.34	32,536,121.00
Capital Leases Payable	1,930,648.10		1,930,648.10	195,557.02	759,518.20	1,366,686.92	586,842.21
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	61,476,429.25	720,790,200.18	782,266,629.43	532,836,439.72	531,648,007.91	783,455,061.24	282,150,350.23
Net Pension Liability	4,485,610,997.98		4,485,610,997.98	860,815,804.44	0.00	5,346,426,802.42	
Net OPEB Obligation	5,971,018,148.00		5,971,018,148.00	1,090,749,000.00	338,704,504.00	6,723,062,644.00	
Compensated Absences Payable	63,463,546.63	1,853,365.22	65,316,911.85	75,693,522.38	70,455,503.86	70,554,930.37	1,754,992.48
Governmental activities long-term liabilities	21,176,106,962.62	1,145,840,202.74	22,321,947,165.36	4,045,576,995.56	2,129,150,147.63	24,238,374,013.29	799,148,309.92
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2014-15 Actual			2015-16 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,287,438,897.72	3,894,131.61	4,291,333,029.33			4,388,878,547.98
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	614,420.41	543.89	614,964.30			605,797.31
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2014-15			Adjustments to 2015-16		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2015-16 P2 Report			2016-17 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	463,688.28		463,688.28	447,288.44		447,288.44
2. Total Charter Schools ADA (Form A, Line C9)	142,109.03		142,109.03	149,696.44		149,696.44
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			605,797.31			596,984.88
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2015-16 Actual			2016-17 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,878,791.49		6,878,791.49	6,872,477.00		6,872,477.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,085,408.18		7,085,408.18	7,085,408.00		7,085,408.00
4. Secured Roll Taxes (Object 8041)	980,323,791.97		980,323,791.97	973,342,462.00		973,342,462.00
5. Unsecured Roll Taxes (Object 8042)	36,746,902.41		36,746,902.41	36,746,902.00		36,746,902.00
6. Prior Years' Taxes (Object 8043)	17,236,795.87		17,236,795.87	21,481,852.00		21,481,852.00
7. Supplemental Taxes (Object 8044)	26,141,393.57		26,141,393.57	23,884,973.00		23,884,973.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	171,531,507.12		171,531,507.12	125,548,527.00		125,548,527.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	724,381.71		724,381.71	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	56,889,623.34		56,889,623.34	11,642,106.00		11,642,106.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(13,800,372.83)		(13,800,372.83)	(27,454,685.00)		(27,454,685.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,289,758,222.83	0.00	1,289,758,222.83	1,179,150,022.00	0.00	1,179,150,022.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,289,758,222.83	0.00	1,289,758,222.83	1,179,150,022.00	0.00	1,179,150,022.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from obj's. 3301 & 3302; do not include negotiated amounts)			75,615,931.85			66,236,433.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			75,615,931.85			66,236,433.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,923,700,173.34		4,923,700,173.34	5,293,161,159.00		5,293,161,159.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,327,232.34		4,327,232.34	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,928,027,405.68	0.00	4,928,027,405.68	5,293,161,159.00	0.00	5,293,161,159.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	8,494,711,803.73		8,494,711,803.73	8,600,189,341.00		8,600,189,341.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,024,242.12		9,024,242.12	7,426,724.00		7,426,724.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,291,333,029.33			4,388,878,547.98
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9851			0.9855
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,388,878,547.98			4,557,505,186.78
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,289,758,222.83			1,179,150,022.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			72,695,677.20			71,638,185.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,174,736,257.00			3,444,591,597.78
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,174,736,257.00			3,444,591,597.78
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			4,747,839.09			3,996,299.49
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,294,506,061.92			1,183,146,321.49
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,169,988,417.91			3,440,595,298.29
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,294,506,061.92			
b. State Subventions (Line D8)			3,169,988,417.91			
c. Less: Excluded Appropriations (Line C23)			75,615,931.85			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,388,878,547.98			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			4,388,878,547.98			4,557,505,186.78
12. Appropriations Subject to the Limit (Line D9d)			4,388,878,547.98			

* Please provide below an explanation for each entry in the adjustments column.

There was an increase in prior year ADA.

Victoria Reyes
Gann Contact Person

(213) 241-2110
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 187,508,748.30
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 6,509,624.20
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

See attached

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,968,659,859.88

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.25%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. 1,880,523.18

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

2015-16 Unaudited Actuals					
Indirect Cost Rate Worksheet					
Contracted General Administrative Positions Not Paid Through Payroll					
		TITLE	FILE	DUTIES	
Total					
19,380.00	SAP ABAP Development, Level III			1.0 Time Enhancements	
149,170.00	Functional Configurator; ABAP Developer; SRM Functional Configurator			3.0 Post-Go-Live SAP Support Services	
22,860.00	Oracle App. Prog. Level III			1.0 Oracle ETL Developer - HCDW	
188,904.00	Oracle App Prog Level III			1.0 Oracle ETL Developer- HCDW-SS	
169,420.00	Oracle App. Prog. Level III			1.0 Oracle OBIEE Developer - HCDW-SS	
73.00	Oracle App. Prog. Level III			1.0 MS .NET Developer (Transportation-BusOps)	
4,174.42	Project Manager			6.0 BMC Remedy on Demand Implementation and BMC Health Check and requirements analysis	
105,578.25	Business Analyst, Level II			1.0 Central Student Safety System	
150,880.00	Other App. Programmer Level II			1.0 Central Student Safety System	
63,042.00	SAP ABAP Development Level III			1.0 IT Warehouse Project	
164,340.00	Oracle App. Prog. Level III			1.0 Welligent - Oracle PL/SQL Programming	
80,233.00	Network Architect			1.0 Network Architect Services	
45,864.00	SAP Systems & Prog. Mgr, Level III			1.0 BASE System Production Support and New Change Requests	
92,475.00	System Architect			1.0 Welligent System Architect	
45,201.00	Project Manager Level III			1.0 Client Asset Mgmt Project Mgmt	
232,080.00	MS Application Programmer Level III			1.0 Microsoft Dynamics CRM Developer	
71,000.00	SAP Business Warehouse (BW/BPS) Level III			1.0 BW on HANA and BOBJ Architect Developer	
66,105.00	Business Analyst Level II			1.0 Business Analyst for Safe School Plan	
19,152.00	SAP BASIS Administrator - Level II			1.0 SAP HANA and BOBJ Reporting Strategies	
71,902.50	MS Developer Level III; MS Project Mgr Level III			3.0 Dynamic CRM Development	
103,200.00	Project Manager			1.0 Welligent Project Management	
75,150.00	MS Developer Level II			1.0 Sharepoint Administrator/Developer	
154,088.15	Oracle App. Prog. Level III			1.0 Welligent - Migration Off Mainframe	
31,920.00	SAP eRecruit Development, Level III			1.0 eRecruit ALE Cleanup and Repair	
26,000.00	Other Application Programmer - Level III			1.0 Data Center Monitoring and Mgmt - BMC	
230,352.00	Functional Configurator; ABAP Developer; SRM Functional Configurator			3.0 Post-Go-Live SAP Support Services	
146,340.00	Oracle App. Prog. Level III			1.0 Oracle ETL Developer - HCDW	
78,762.00	Project Manager			1.0 Technical support services for desktops, PA systems, CCTV, telecom phone system and alarms	
14,000.00	SAP Business Warehouse (BW/BPS) Level III			1.0 BW on HANA and BOBJ Architect Developer	
149,640.00	Project Manager			1.0 Welligent Project Management	
125,944.00	SAP Systems & Programming Level III			1.0 BASE System Production Support and New Change Requests	
179,683.00	SAP ABAP Development Level III			1.0 BASE System Production Support and New Change Requests	
106,001.00	SAP eRecruit Development, Level III			1.0 eRecruit ALE Cleanup and Repair	
8,488.00	Oracle App Prog Level II			1.0 Oracle Development	
56,392.00	SAP Portal Development Level III			1.0 SAP NetWeaver Gateway Configuration and Fiori Apps Development	
2,713,735.64	Access Desk Coordinator; Account Manager; Asst Property Manager II; Facilities Manager; Fire Alarm Installer; Operations Manager- HQ; Parking and Access Administrator; Security & Fire Life Safety Director; Senior Operations Manager; Project Manager II - MAC; Senior Project Move Manager; Senior Facilities Manager - Outside Properties; Senior Leasing Administrator; ABM Engineers/Security			23 Facilities/Property Management Services	
280,005.74	Chief Analyst			1.0 Chief Analyst to the Independent Monitor, responsible for oversight of the Los Angeles Unified School District's special education program.	
268,088.50	Research Director			1.0 Responsible for conducting the Office of Independent Monitor's study for monitoring the District's progress toward achieving the outcomes of the Modified Consent Decree.	
6,509,624.20					

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	264,755,433.75
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	19,121,194.41
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	869,775.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	21,162,735.65
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,169,797.85
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	1,880,523.18
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	309,959,460.34
9. Carry-Forward Adjustment (Part IV, Line F)	15,909,213.27
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	325,868,673.61

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,327,363,516.47
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,134,728,732.29
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	645,182,540.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	82,152,020.93
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,752,902.08
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	23,992.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	181,893,053.72
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,663,266.80
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,721,888.81
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	629,998,361.17
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	102,775,216.77
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	1,880,523.18
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	90,337,126.11
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	140,561,399.23
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	343,084,127.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	7,687,357,620.66

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.03%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	4.24%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>309,959,460.34</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,681,757.09</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.86%) times Part III, Line B18); zero if negative	<u>15,909,213.27</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.86%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.86%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>15,909,213.27</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>15,909,213.27</u>

Approved indirect cost rate: 3.86%
Highest rate used in any program: 3.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	288,097,241.40	11,120,536.38	3.86%
01	3025	1,021,534.87	39,431.66	3.86%
01	3060	771,561.42	29,782.31	3.86%
01	3061	226,015.61	8,724.31	3.86%
01	3110	54,302.58	2,096.03	3.86%
01	3180	21,139,316.50	815,980.64	3.86%
01	3310	11,377,701.40	439,179.27	3.86%
01	3311	1,274,640.86	49,201.14	3.86%
01	3312	3,795,569.81	146,508.99	3.86%
01	3315	4,123,767.59	159,178.42	3.86%
01	3316	96,282.93	3,716.87	3.86%
01	3320	9,709,177.36	374,776.60	3.86%
01	3326	147,612.08	5,697.88	3.86%
01	3327	216,640.00	8,362.30	3.86%
01	3345	38,221.00	1,475.33	3.86%
01	3385	1,134,325.91	43,785.09	3.86%
01	3395	1,779.83	68.71	3.86%
01	3410	1,259,339.27	34,175.09	2.71%
01	3550	6,563,351.27	277.15	0.00%
01	4035	36,368,840.13	1,403,845.69	3.86%
01	4124	3,504,313.13	104,191.97	2.97%
01	4201	15,766.17	608.57	3.86%
01	4203	15,623,234.73	312,460.06	2.00%
01	4510	200,595.54	7,742.98	3.86%
01	5610	1,036,033.93	6,022.96	0.58%
01	5630	216,816.30	8,369.18	3.86%
01	5650	19,189.95	577.62	3.01%
01	5810	23,488,682.87	728,295.93	3.10%
01	6010	56,906,146.82	2,006,492.77	3.53%
01	6230	346,508.02	13,375.21	3.86%
01	6286	275,173.62	10,621.70	3.86%
01	6360	1,808,470.29	69,806.95	3.86%
01	6378	42,763.09	1,650.65	3.86%
01	6381	11,811.78	455.95	3.86%
01	6382	3,621,278.87	139,782.03	3.86%
01	6385	772,960.90	29,836.07	3.86%
01	6386	257,251.27	9,929.85	3.86%
01	6500	1,052,093,450.72	40,610,807.20	3.86%
01	6501	209,332.76	8,080.24	3.86%
01	6510	3,056,899.00	117,996.30	3.86%
01	6512	33,131,109.73	1,278,860.84	3.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6515	101,693.62	3,925.38	3.86%
01	6520	727,026.70	28,063.30	3.86%
01	6690	235,145.51	9,076.56	3.86%
01	7091	2,475,789.19	74,274.46	3.00%
01	7220	1,914,831.45	73,912.30	3.86%
01	7370	427,453.71	16,499.85	3.86%
01	7400	28,383,171.24	851,495.14	3.00%
01	7810	142,676.80	1,990.86	1.40%
01	8150	155,155,558.95	4,096,106.76	2.64%
01	9010	15,779,631.23	181,141.68	1.15%
11	3555	811,608.65	3,130.79	0.39%
11	5610	82,205.00	3,101.04	3.77%
11	5810	33,686.00	1,300.25	3.86%
11	6391	74,591,380.60	2,879,227.00	3.86%
11	7810	680,739.05	14,454.96	2.12%
11	9010	192,045.67	7,182.19	3.74%
12	5025	3,412,616.00	131,727.00	3.86%
12	6052	36,104.91	1,393.66	3.86%
12	6105	131,244,190.45	5,069,700.80	3.86%
12	9010	3,253,526.48	113,734.57	3.50%
13	5310	289,714,625.53	10,421,612.83	3.60%
13	5320	46,840,768.80	1,808,053.68	3.86%
13	5330	2,838,667.90	109,572.58	3.86%
13	5335	301,028.27	11,619.69	3.86%
13	5340	3,354,059.56	129,466.70	3.86%

Unaudited Actuals
2015-16 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

19 64733 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	3,850,529.31	0.19	28,660.32	3,879,189.82
2. State Lottery Revenue	8560	92,595,837.66		32,374,407.41	124,970,245.07
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		96,446,366.97	0.19	32,403,067.73	128,849,434.89
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	62,520,201.67			62,520,201.67
2. Classified Salaries	2000-2999	127,812.58			127,812.58
3. Employee Benefits	3000-3999	22,772,502.68			22,772,502.68
4. Books and Supplies	4000-4999	3,396,736.11		32,054,307.55	35,451,043.66
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	869,428.20			869,428.20
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		89,686,681.24	0.00	32,054,307.55	121,740,988.79
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	6,759,685.73	0.19	348,760.18	7,108,446.10
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,948,847,903.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	673,213,504.38
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	6,775,864.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	62,177,313.35
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,728,790.87
4. Other Transfers Out	All	9200	7200-7299	12,572,886.69
5. Interfund Transfers Out	All	9300	7600-7629	89,895,120.30
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,362,417.25
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	38,676.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				178,551,069.07
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	4,113,160.94
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,101,196,490.72

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		603,916.12
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,758.58
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,460,413,380.15	10,557.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,460,413,380.15	10,557.51
B. Required effort (Line A.2 times 90%)	5,814,372,042.14	9,501.76
C. Current year expenditures (Line I.E and Line II.B)	7,101,196,490.72	11,758.58
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	51,588,100.06	13,709,123.41	326,122,280.32	129,619,355.95	593,432,494.68	40,979,821.19	9,666,755.92	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	25,898.73	25,898.73	25,898.73	25,898.73	25,898.73	25,898.73	28,255.00	
3100 Alternative Schools	40.06	40.06	40.06	40.06	40.06	40.06		
3200 Continuation Schools	197.00	197.00	197.00	197.00	197.00	197.00		
3300 Independent Study Centers	78.00	78.00	78.00	78.00	78.00	78.00		
3400 Opportunity Schools	41.00	41.00	41.00	41.00	41.00	41.00		
3550 Community Day Schools	58.12	58.12	58.12	58.12	58.12	58.12		
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	5,225.31	5,225.31	5,225.31	5,225.31	4,617.81	4,617.81	12,260.00	
6000 ROC/P	188.42	188.42	188.42	188.42	188.42	188.42		
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other	0.13	0.13	0.13	0.13	0.13	0.13		
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	31,726.77	31,726.77	31,726.77	31,726.77	31,119.27	31,119.27	40,515.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	4,391,057,756.02	960,052,223.18	5,351,109,979.20	324,391,703.46		5,675,501,682.66
3100	Alternative Schools	94,387,956.17	1,474,575.21	95,862,531.38	5,811,319.52		101,673,850.90
3200	Continuation Schools	33,695,820.97	7,251,405.81	40,947,226.78	2,482,277.64		43,429,504.42
3300	Independent Study Centers	10,410,396.57	2,871,114.99	13,281,511.56	805,143.64		14,086,655.20
3400	Opportunity Schools	7,476,975.76	1,509,175.82	8,986,151.58	544,752.96		9,530,904.54
3550	Community Day Schools	11,527,286.59	2,139,348.77	13,666,635.36	828,490.38		14,495,125.74
3700	Specialized Secondary Programs	433,679.71	0.00	433,679.71	26,290.27		459,969.98
3800	Career Technical Education	6,909,379.47	0.00	6,909,379.47	418,856.16		7,328,235.63
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,600,915.19	0.00	2,600,915.19	157,671.08		2,758,586.27
4850	Migrant Education	1,075,192.95	0.00	1,075,192.95	65,179.69		1,140,372.64
5000-5999	Special Education	1,485,131,432.18	182,879,719.38	1,668,011,151.56	101,117,147.83		1,769,128,299.39
6000	Regional Occupational Ctr/Prg (ROC/P)	28,798,894.05	6,935,583.16	35,734,477.21	2,166,273.54		37,900,750.75
Other Goals							
7110	Nonagency - Educational	193,317.49	0.00	193,317.49	11,719.17		205,036.66
7150	Nonagency - Other	9,080,026.21	4,785.18	9,084,811.39	550,733.86		9,635,545.25
8100	Community Services	6,388,470.65	0.00	6,388,470.65	387,277.95		6,775,748.60
8500	Child Care and Development Services	505,317.65	0.00	505,317.65	30,633.06		535,950.71
Other Costs							
	Food Services					73,586,430.93	73,586,430.93
	Enterprise					23,992.00	23,992.00
	Facilities Acquisition & Construction					53,468,498.12	53,468,498.12
	Other Outgo					112,939,064.28	112,939,064.28
Other Funds							
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	34,948,976.29		34,948,976.29
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(20,705,277.74)		(20,705,277.74)
	Total General Fund and Charter Schools Funds Expenditures	6,089,672,817.63	1,165,117,931.50	7,254,790,749.13	454,039,168.76	240,017,985.33	7,948,847,903.22

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	3,328,876,138.06	381,919,189.62	21,650,944.46	190,839,624.34	215,772,789.13	18,034,499.78	111,897,904.18			58,362,630.06	63,704,036.39	4,391,057,756.02
3100	Alternative Schools	6,731,491.25	16,284,410.71	(5.08)	286,574.97	1,573,185.22	65,711,581.91	2,525,334.99			1,275,382.20	0.00	94,387,956.17
3200	Continuation Schools	20,984,176.19	171,602.01	0.00	10,484,831.79	401,850.99	432,687.55	0.00			1,141,194.40	79,478.04	33,695,820.97
3300	Independent Study Centers	8,972,090.03	281,214.28	0.00	822,782.47	266,053.98	0.00	0.00			66,010.81	(755.00)	10,410,396.57
3400	Opportunity Schools	4,743,424.00	3,044.81	0.00	1,601,398.84	292,300.46	39,160.00	0.00			797,647.65	0.00	7,476,975.76
3550	Community Day Schools	6,905,877.93	106,666.19	0.00	2,390,661.97	1,960,147.74	153,910.00	0.00			10,022.76	0.00	11,527,286.59
3700	Specialized Secondary Programs	429,144.30	4,372.67	0.00	162.74	0.00	0.00	0.00			0.00	0.00	433,679.71
3800	Career Technical Education	5,645,970.13	559,851.58	0.00	4,027.24	698,225.56	0.00	0.00			1,304.96	0.00	6,909,379.47
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,494,174.77	106,740.42	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,600,915.19
4850	Migrant Education	481,459.04	320,834.31	0.00	239,261.69	9,092.60	0.00	0.00			24,545.31	0.00	1,075,192.95
5000-5999	Special Education	1,198,904,533.81	29,068,065.24	43,599,404.39	35,056,499.80	101,717,818.79	76,325,726.95	0.00			459,258.20	125.00	1,485,131,432.18
6000	ROC/P	22,642,544.10	4,736,200.21	177,105.60	825,228.20	65,909.38	5,492.35	0.00			164,755.21	181,659.00	28,798,894.05
Other Goals													
7110	Nonagency - Educational	142,372.37	40,632.30	0.00	5,972.37	4,390.45	0.00	0.00	0.00	0.00	0.00	0.00	193,317.49
7150	Nonagency - Other	715,058.92	3,955,869.81	0.00	83,952.30	3,789,339.79	0.00	428,797.00	0.00	56,965.31	49,393.08	650.00	9,080,026.21
8100	Community Services		0.00	0.00	0.00	38,042.07	0.00		6,350,428.58	0.00	0.00	0.00	6,388,470.65
8500	Child Care and Development Services	0.00	47,732.95	0.00	0.00	32,146.67	0.00		425,436.03	0.00	0.00	0.00	505,317.65
Total Direct Charged Costs		4,608,668,404.90	437,606,427.11	65,427,449.37	242,643,978.72	326,621,294.83	160,703,058.54	114,852,036.17	6,775,864.61	56,965.31	62,352,144.64	63,965,193.43	6,089,672,817.63

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	425,326,774.45	527,983,891.57	6,741,557.16	960,052,223.18
3100	Alternative Schools	657,892.90	816,682.31	0.00	1,474,575.21
3200	Continuation Schools	3,235,269.63	4,016,136.18	0.00	7,251,405.81
3300	Independent Study Centers	1,280,969.70	1,590,145.29	0.00	2,871,114.99
3400	Opportunity Schools	673,330.22	835,845.60	0.00	1,509,175.82
3550	Community Day Schools	954,486.66	1,184,862.11	0.00	2,139,348.77
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	85,813,638.26	94,140,882.36	2,925,198.76	182,879,719.38
6000	ROC/P	3,094,362.96	3,841,220.20	0.00	6,935,583.16
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	2,134.94	2,650.24	0.00	4,785.18
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		521,038,859.72	634,412,315.86	9,666,755.92	1,165,117,931.50

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	181,893,053.72
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	869,775.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	270,600,538.08
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	21,381,079.18
5	Total Central Administration Costs in General Fund and Charter Schools Funds	474,744,446.48
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	6,089,672,817.63
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,165,117,931.50
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	7,254,790,749.13
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	92,380,962.80
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	141,047,237.05
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	343,084,127.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	576,512,326.85
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		7,831,303,075.98
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		6.06%

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	73,586,430.93				73,586,430.93
Enterprise (Objects 1000-5999, 6400, and 6500)		23,992.00			23,992.00
Facilities Acquisition & Construction (Objects 1000-6500)			53,468,498.12		53,468,498.12
Other Outgo (Objects 1000-7999)				112,939,064.28	112,939,064.28
Total Other Costs	73,586,430.93	23,992.00	53,468,498.12	112,939,064.28	240,017,985.33

Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64733 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	1,320.52	0.00	0.00	(20,705,277.74)	51,209,427.81	89,895,120.30		
Other Sources/Uses Detail							13,000,000.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	2,908,396.23	0.00	904,811.47	904,811.47		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	5,315,556.03	0.00	29,944,258.00	0.00		
Other Sources/Uses Detail							0.00	13,000,000.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	12,480,325.48	0.00	21,692,323.95	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	(1,320.52)			85,676,114.29	41,355,642.21		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			246,727.28	30,233,717.11		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			2,076,638.68	45,502,235.61		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			2,856,966.72	34,203,968.53		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					43,297,843.32	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								

Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64733 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,290,183.71	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,320.52	(1,320.52)	20,705,277.74	(20,705,277.74)	242,195,495.23	242,195,495.23	13,000,000.00	13,000,000.00