



Board of Education Report

File #: Rep-079-17/18, **Version:** 1

**Unaudited Actuals Report for Fiscal Year 2016-17 and Gann Limit Resolution
September 12, 2017
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 2016-17 (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 2016-17 will be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget for the current fiscal year (2017-18) 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 2016-17 ending balances.

Student Impact:

Compliance with Education Code mandate ensures that the District will continue to operate and serve its student population.

Issues and Analysis:

None

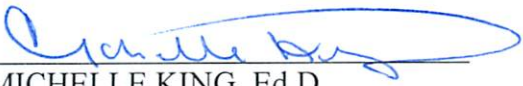
Attachments:

Attachment A - Unaudited Actuals Report for FY 2016-17

Attachment B - Gann Limit Resolution

Informatives:

RESPECTFULLY SUBMITTED,



MICHELLE KING, Ed.D.
Superintendent

APPROVED & PRESENTED BY:



Scott S. Price, Ph.D.
Chief Financial Officer
Office of the Chief Financial Officer

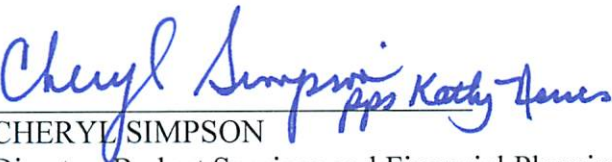
REVIEWED BY:



DAVID HOLMQUIST
General Counsel

☒ Approved as to form.

REVIEWED BY:


ppp Kathy James

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 6, 2017

TO: Members, Board of Education
Michelle King, Superintendent

FROM: Scott S. Price, Ph.D. 
Chief Financial Officer

**SUBJECT: 2016-17 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 2016-17 year.

I. MAJOR HIGHLIGHTS

In 2016-17, 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 Unaudited Actuals report focuses on ending balances for the recently-concluded fiscal year. Although a multi-year projection is included, this estimated three-year budget will be recalculated after norm day enrollment data has been finalized. The official multi-year budget will be presented to the Board in December, at the First Interim, using the State Account Code Structure (SACS) reporting.

The total General Fund ending balance is \$1.8 billion, which consists of \$1.6 billion of unrestricted and \$163.1 million of restricted ending balances (see Appendix section, Table 4, page 6). The General Fund-Unrestricted unassigned balance is \$721.3 million, which has been factored to balance the budget out years.

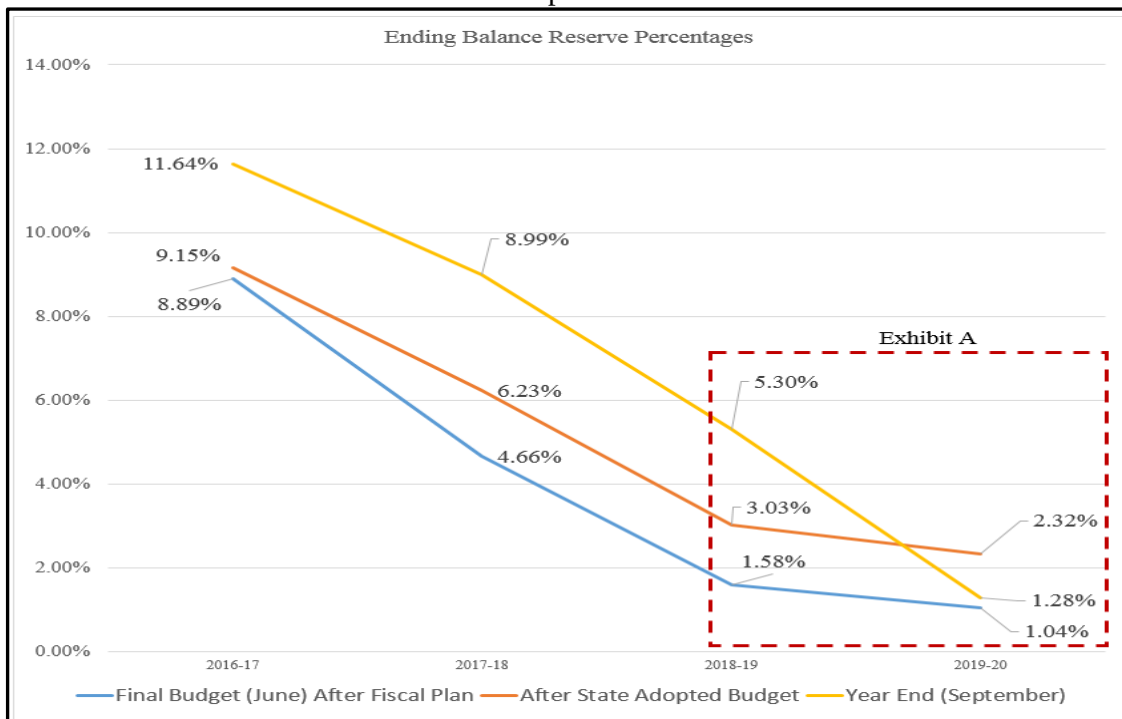
II. FISCAL ISSUES

- Estimated ending balances reflect positive unrestricted balances from 2017-18 and 2018-19, for a cumulative positive ending balance of \$20.3 million by 2019-20 (See Appendix, General Fund Unrestricted Multi-Year Projection section, page 6). There are three main factors that contributed to these balances: (1) changes in revenue due to the 2017-18 State Adopted Budget; (2) the fiscal stabilization plan adopted as part of the final budget that addresses out-year deficits; and (3) one-time ending balances from prior years.
 - Addressing the ongoing structural deficit – even with the recent revenue increases, the District's year-over-year revenues continue to be lower than estimated expenditures. Major expenditure drivers continue to grow, such as increased pension, health & welfare, and Special Education costs. Managing these fixed costs will continue to be made more challenging in a declining enrollment environment.

- Use of one-time ending balances – as a result of on-going deficit spending, the District’s reserve level is estimated to drop from 11.64% in 2016-17 down to 1.28% by 2019-20. The District’s statutory reserve for economic uncertainty is 1% of total expenditures and other financing uses.

The State’s adopted budget resulted in an increase in reserve levels, mainly due to the one-time mandated cost block grant, an administrator to teacher (R2) ratio waiver for 2016-17 and 2017-18, and changes in the Local Control Funding Formula revenues. In Exhibit A of the chart below, these increases are reflected by the change from the blue to orange trend lines. In addition, balances from year-end and changes in expenditure requirements for the out years resulted in an increased reserve level (orange to yellow trend line).

As stated, the District’s reserve level reflects changes in our financial condition. In the short run, the changes are positive. However, the 2019-20 reserve level is projected to be only slightly above the statutory reserve requirement due to the reversal of class size increases. Any significant new expenditures will further increase the decline in the reserve level and may necessitate an additional fiscal stabilization plan.



- The District continues to expect a negative net position in its government-wide financial statements. This is primarily due to long-term pension and unfunded health benefit obligations.

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

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Appendix – Table Charts

CHANGES IN GENERAL FUND REVENUES, EXPENDITURES, AND ENDING BALANCES FOR 2016-17

Table 1 Summary of 2016-17 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	\$ 5,447.5	\$ 5,447.2	\$ 0.3			
Federal Revenues	10.0	9.4	0.6	\$ 605.1	\$ 623.1	\$ (18.0)
Other State Revenues	205.4	205.7	(0.3)	737.5	799.9	(62.4)
Other Local Revenues	140.1	125.9	14.2	18.9	9.8	9.1
Total Revenues	\$ 5,803.0	\$ 5,788.2	\$ 14.8	\$ 1,361.5	\$ 1,432.8	\$ (71.3)

Revenues

- General Fund – Unrestricted actual revenue increased by \$14.8 million, which represents a 0.26% variance compared to the Third Interim projection. This net increase (offset slightly by lower miscellaneous revenues) is mainly in other local revenue sources and is attributed primarily to the following:
 - \$7.3 million revenue was recognized after reconciliation of CalPERS and PARS retirement contributions.
 - \$4.4 million revenue was realized from the release of balances from the attendance incentive program.
 - \$2.1 million higher interest income was due to higher cash balances and a higher rate of return. The County interest rate increased from 1.15% in the third quarter to 1.29% in the fourth quarter.
 - \$1.6 million higher income resulted from prepaying CalPERS Safety Plan employer share contributions.
- General Fund – Restricted actual revenue decreased by \$71.3 million. This consisted primarily of CalSTRS on-behalf pension contributions (\$52.5 million) and categorical programs (\$16.6 million) that are recognized when related expenditures are incurred.

Table 2
Summary of 2016-17 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Third Interim	Variance UA vs. 3P	Unaudited Actuals (UA)	Third Interim	Variance UA vs. 3P
Certificated Salaries	\$ 2,108.3	\$ 2,122.8	\$ (14.5)	\$ 753.6	\$ 772.7	\$ (19.1)
Classified Salaries	571.7	582.6	(10.9)	392.0	399.1	(7.1)
Employee Benefits	1,140.0	1,151.8	(11.8)	686.0	745.1	(59.1)
Books & Supplies	146.4	223.2	(76.8)	113.1	115.5	(2.4)
Services & Operating Expenses	385.4	454.1	(68.7)	415.4	421.7	(6.3)
Capital Outlay	12.5	9.2	3.3	36.0	16.6	19.4
Other Outgo	6.0	8.5	(2.5)	-	-	-
Total Expenditures	\$ 4,370.3	\$ 4,552.2	\$ (181.9)	\$ 2,396.1	\$ 2,470.7	\$ (74.6)

Expenditures

- General Fund – Unrestricted actual expenditures decreased by \$181.9 million, which represents a 4 % variance compared to the Third Interim. The net decrease is primarily due to the following:
 - \$37.2 million lower salaries and benefits due to the implementation of a hiring freeze in preparation for the reduction in force in FY17-18.
 - \$25.4 million lower reserve for liability self-insurance claims based on updated estimates.
 - \$12.0 million lower actual expenditures incurred for software licenses, hardware maintenance, E-Rate, and other ITD projects.
 - \$7.8 million decrease in Risk Management insurance and other legal costs.
 - \$7.1 million lower utilities costs than projected due to lower electricity and water rates and lower actual water consumption.
 - \$5.9 million lower than anticipated school spending on the student attendance incentive.
 - \$4.0 million lower reserve for uncollectible salary overpayments.
 - Decreases in program expenditures, which will be carried over to the following year, mainly from textbooks (\$41.1 million) and Target Student Population Program (\$6.8 million).
- General Fund – Restricted actual expenditures are lower by \$74.6 million, resulting in an offsetting decrease in revenues. The portion of underspending related to categorical programs (\$16.6 million) is re-budgeted in the subsequent year and will be recognized as revenues when expenditures are incurred then.

Table 3

Summary of 2016-17 General Fund Other Financing Sources/Uses/Indirect Cost

(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals (UA)	Interim	UA vs. 3P	Actuals (UA)	Interim	UA vs. 3P
Indirect Cost	\$ 80.5	\$ 82.2	\$ (1.7)	\$ (60.9)	\$ (62.3)	\$ 1.4
Transfers In	36.0	36.2	(0.2)	1.3	0.2	1.1
Other Sources	78.8	10.1	68.7			-
	195.3	128.5	66.8	(59.6)	(62.1)	0.3
Transfer Out	(78.7)	(86.3)	7.6	-	-	-
Contribution	(1,074.6)	(1,091.2)	16.6	1,074.6	1,091.2	(16.6)
	(1,153.3)	(1,177.5)	24.2	1,074.6	1,091.2	(16.6)
Net	\$ (958.0)	\$ (1,049.0)	\$ 91.0	\$ 1,015.0	\$ 1,029.1	\$ (14.1)

Net Contributions/Transfers/Indirect Costs¹ – the overall Net Contributions, Transfers, and Indirect Costs decreased by \$91.0 million, which represents an 8.67% variance compared to Third Interim projections. Primary reasons for this decrease are:

- Revenue recognized from spectrum usage rights relinquished by KLCS in connection with the Federal Communications Commission reverse auction (\$65.3 M).
- Lower support to Special Education (\$14.2 million) primarily due to lower actual personnel expenditures.
- Lower support for the Child Development Fund (\$5.6 million) due to higher revenue and the Cafeteria Fund (\$1.9 million) due to higher revenue from donated commodity, combined with lower food costs.

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

Table 4
Summary of 2016-17 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	\$ 23.5	\$ 31.1	\$ (7.6)			
Restricted			-	\$ 163.1	\$ 174.0	\$ (10.9)
Assigned	783.9	653.4	130.5			-
Unassigned-Reserve for Economic Uncertainties	73.4	73.4	-			-
Unassigned/Unappropriated	721.3	556.5	164.8			-
Ending Balance	\$ 1,602.1	\$ 1,314.4	\$ 287.7	\$ 163.1	\$ 174.0	\$ (10.9)

General Fund Ending Balances –The summary of changes as discussed above resulted in an overall increase in the unrestricted ending balance by \$287.7 million and a decrease in the restricted ending balance by \$10.9 million. The restricted ending balance represents an unspent balance from legally restricted funding sources. The unrestricted ending balance is composed of non-spendable, assigned, and unassigned categories, and will be used as beginning balances in the 2017-18 fiscal year.

- **Assigned Ending Balance:** Certain account balances remain available to schools and offices for future use. Carryover accounts include General Fund School Program account, school discretionary accounts, and funds reserved for fire damage. The Assigned Fund Balance increased by \$130.5 million, mainly due to set-asides for the KLCS spectrum auction proceeds and schools accounts (textbooks, Targeted Student Population, and Proportionality).
- **Unassigned (Undesignated) Ending Balance:** The year-end actual unassigned ending balance is \$164.8 million higher than Third Interim.

GENERAL FUND UNRESTRICTED MULTI-YEAR PROJECTION

The year-end closing numbers resulted in a one-time increase in the unassigned balance of \$164.8 million, to a total unassigned beginning balance of \$721.3 million for 2017-18. The estimate from the Third Interim was \$556.5 million. The chart below provides an update on changes subsequent to the final budget.

(Dollars in Millions)	2016-17	2017-18	2018-19	2019-20	Cumulative Balance
Non-cumulative Balances @ Final Budget	\$556.5	(\$281.1)	(\$232.4)	(\$41.5)	\$1.5
<u>Ending Balances @Final Budget</u>		<u>\$275.3</u>	<u>\$43.0</u>	<u>\$1.5</u>	
State Budget Adoption Changes	\$18.6	\$99.8	(\$9.5)	(\$14.3)	\$94.6
Reversal of Class Size Increase	\$0.0	\$0.0	\$0.0	(\$76.0)	(\$76.0)
Other Changes	\$146.2	\$55.3	(\$35.8)	(\$165.5)	\$0.2
Non-cumulative Balances @ Year End	\$721.3	(\$126.0)	(\$277.7)	(\$297.3)	\$20.3
<u>Revised Ending Balances @ Year End</u>		<u>\$595.3</u>	<u>\$317.6</u>	<u>\$20.3</u>	

Revenue and expenditure information received after the Final Budget resulted in an overall positive revised ending balances for 2017-18 through 2019-20.

- **Changes in Revenues** - Estimated revenues increased by approximately \$97.1 million in 2017-18 and decreased by \$11.0 million in 2018-19 and \$15.7 million in 2019-20. This is mainly due to the changes in LCFF gap funding and one-time Mandated cost funding in the State-adopted Budget.
- **Changes in Expenditures, Contributions and Assigned Balances** – The estimated expenditure increase is mostly attributable to the settlement agreement, partly offset by onetime decrease in the Title I set aside, reduction in force delay in implementation set aside, ongoing decreases in PE uniforms, and other base line expenditures.

The FY 2019-20 ending balance reflects the reversal of the \$76 million class size increase (part of fiscal stabilization plan). In June, the 2017-18 Final Budget Fiscal Stabilization plan also reflected a savings of \$246 million to zero-out general fund school program (13027) carryover by 2019-20. These savings have been revised to \$100 million mainly due to the spending of carryover balances by school sites.

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 2016-17 and 2017-18, the District's appropriations limits are \$4.6 billion and \$4.7 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 2016-17 fiscal year and a projected Gann Limit for the 2017-18 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 2016-17 and 2017-18 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 2016-17 and 2017-18 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.

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,388,878,547.98		4,388,878,547.98			4,557,967,642.91
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	605,797.31		605,797.31			597,089.25
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
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 (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	449,320.47		449,320.47	439,725.10		439,725.10
2. Total Charter Schools ADA (Form A, Line C9)	147,768.78		147,768.78	149,475.74		149,475.74
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			597,089.25			589,200.84
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2016-17 Actual			2017-18 Budget		
1. Homeowners' Exemption (Object 8021)	6,828,324.07		6,828,324.07	6,822,413.00		6,822,413.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,840,340.08		7,840,340.08	7,840,133.00		7,840,133.00
4. Secured Roll Taxes (Object 8041)	1,028,224,968.72		1,028,224,968.72	1,017,780,222.00		1,017,780,222.00
5. Unsecured Roll Taxes (Object 8042)	37,675,442.56		37,675,442.56	37,675,443.00		37,675,443.00
6. Prior Years' Taxes (Object 8043)	15,250,075.71		15,250,075.71	19,023,094.00		19,023,094.00
7. Supplemental Taxes (Object 8044)	25,588,475.39		25,588,475.39	26,141,394.00		26,141,394.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	232,965,775.23		232,965,775.23	182,057,081.00		182,057,081.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,064,274.73		1,064,274.73	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)	91,547,147.79		91,547,147.79	27,730,464.00		27,730,464.00
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)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,446,984,824.28	0.00	1,446,984,824.28	1,325,070,244.00	0.00	1,325,070,244.00
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)	1,446,984,824.28	0.00	1,446,984,824.28	1,325,070,244.00	0.00	1,325,070,244.00

	2016-17 Calculations			2017-18 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)			75,065,767.52			61,921,701.00
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)			75,065,767.52			61,921,701.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	5,059,224,772.84		5,059,224,772.84	5,271,099,883.00		5,271,099,883.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(6,983,501.84)		(6,983,501.84)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	5,052,241,271.00	0.00	5,052,241,271.00	5,271,099,883.00	0.00	5,271,099,883.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	8,583,598,976.67		8,583,598,976.67	8,577,521,386.00		8,577,521,386.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	19,645,370.23		19,645,370.23	11,752,698.00		11,752,698.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,388,878,547.98			4,557,967,642.91
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9856			0.9868
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,557,967,642.91			4,663,771,381.17
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,446,984,824.28			1,325,070,244.00
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)			71,650,710.00			70,704,100.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,186,048,586.15			3,400,622,838.17
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,186,048,586.15			3,400,622,838.17
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])			10,627,995.06			6,483,906.54
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,457,612,819.34			1,331,554,150.54
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)			3,175,420,591.09			3,394,138,931.63
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,457,612,819.34			
b. State Subventions (Line D8)			3,175,420,591.09			
c. Less: Excluded Appropriations (Line C23)			75,065,767.52			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,557,967,642.91			

Printed: 8/31/2017 9:22 AM



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

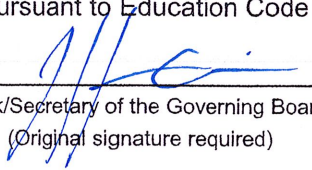
FINANCIAL REPORT

Fiscal Year 2016-17

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2016-17 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: 9-12-2017

To the Superintendent of Public Instruction:

2016-17 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:

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For School District:

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E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2016-17 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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)	57.58%
	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	\$4,557,967,642.91
	Appropriations Subject to Limit	\$4,557,967,642.91
	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 2018-19, subject to CDE approval.	5.11%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 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:	
			2016-17 Unaudited Actuals	2017-18 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
25	12	Child Development Fund	G	G
35	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		
45	21	Building Fund	G	G
56	25	Capital Facilities Fund	G	G
66	30	State School Building Lease-Purchase Fund	G	G
77	35	County School Facilities Fund	G	G
88	40	Special Reserve Fund for Capital Outlay Projects	G	G
**	49	Capital Project Fund for Blended Component Units		
99	51	Bond Interest and Redemption Fund	G	G
**	52	Debt Service Fund for Blended Component Units		
108	53	Tax Override Fund	G	G
117	56	Debt Service Fund	G	G
**	57	Foundation Permanent Fund		
**	61	Cafeteria Enterprise Fund		
125	62	Charter Schools Enterprise Fund	G	G
**	63	Other Enterprise Fund		
**	66	Warehouse Revolving Fund		
139	67	Self-Insurance Fund	G	G
150	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)		
159	A	Average Daily Attendance	S	S
162	ASSET	Schedule of Capital Assets	S	
**	CA	Unaudited Actuals Certification		
**	CAT	Schedule for Categoricals		
163	CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
**	CHG	Change Order Form		
164	DEBT	Schedule of Long-Term Liabilities	GS	
165	GANN	Appropriations Limit Calculations	GS	GS
168	ICR	Indirect Cost Rate Worksheet	GS	
174	L	Lottery Report	GS	
175	NCMOE	No Child Left Behind Maintenance of Effort	GS	
178	PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Pg #	Form	Description	Data Supplied For:	
			2016-17 Unaudited Actuals	2017-18 Budget
179	PCR	Program Cost Report	GS	
**	SEA	Special Education Revenue Allocations		
**	SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
184	SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,447,547,934.49	0.00	5,447,547,934.49	5,473,490,496.00	0.00	5,473,490,496.00	0.5%
2) Federal Revenue		8100-8299	10,015,672.94	605,136,617.24	615,152,290.18	7,861,114.00	637,818,621.00	645,679,735.00	5.0%
3) Other State Revenue		8300-8599	205,392,163.07	737,527,884.41	942,920,047.48	95,349,847.00	794,838,797.00	890,188,644.00	-5.6%
4) Other Local Revenue		8600-8799	140,094,894.41	18,840,786.16	158,935,680.57	123,812,302.00	10,036,769.00	133,849,071.00	-15.8%
5) TOTAL, REVENUES			5,803,050,664.91	1,361,505,287.81	7,164,555,952.72	5,700,513,759.00	1,442,694,187.00	7,143,207,946.00	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,108,296,809.53	753,566,107.52	2,861,862,917.05	2,186,203,228.00	683,998,918.00	2,870,202,146.00	0.3%
2) Classified Salaries		2000-2999	571,745,541.88	392,045,346.32	963,790,888.20	543,656,585.00	371,387,838.00	915,044,423.00	-5.1%
3) Employee Benefits		3000-3999	1,139,981,587.33	685,961,018.86	1,825,942,606.19	1,283,169,079.00	792,172,039.00	2,075,341,118.00	13.7%
4) Books and Supplies		4000-4999	146,411,410.40	113,093,708.42	259,505,118.82	446,718,695.00	328,199,850.55	774,918,545.55	198.6%
5) Services and Other Operating Expenditures		5000-5999	385,418,657.24	415,392,597.51	800,811,254.75	460,568,136.00	370,816,093.00	831,384,229.00	3.8%
6) Capital Outlay		6000-6999	12,504,017.58	36,058,575.41	48,562,592.99	19,218,755.00	582,348.00	19,801,103.00	-59.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,022,224.79	0.00	6,022,224.79	8,459,378.00	0.00	8,459,378.00	40.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(80,465,519.85)	60,945,312.41	(19,520,207.44)	(105,276,939.00)	79,672,512.00	(25,604,427.00)	31.2%
9) TOTAL, EXPENDITURES			4,289,914,728.90	2,457,062,666.45	6,746,977,395.35	4,842,716,917.00	2,626,829,598.55	7,469,546,515.55	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,513,135,936.01	(1,095,557,378.64)	417,578,557.37	857,796,842.00	(1,184,135,411.55)	(326,338,569.55)	-178.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	36,043,713.82	1,255,174.15	37,298,887.97	20,000,000.00	0.00	20,000,000.00	-46.4%
b) Transfers Out		7600-7629	78,715,354.36	19,398.59	78,734,752.95	61,496,827.00	0.00	61,496,827.00	-21.9%
2) Other Sources/Uses									
a) Sources		8930-8979	78,819,533.31	0.00	78,819,533.31	300,000.00	0.00	300,000.00	-99.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,074,624,357.40)	1,074,624,357.40	0.00	(1,160,709,515.00)	1,160,709,515.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,038,476,464.63)	1,075,860,132.96	37,383,668.33	(1,201,906,342.00)	1,160,709,515.00	(41,196,827.00)	-210.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			474,659,471.38	(19,697,245.68)	454,962,225.70	(344,109,500.00)	(23,425,896.55)	(367,535,396.55)	-180.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,115,985,941.26	182,686,739.11	1,298,672,680.37	1,602,089,544.64	163,053,900.43	1,765,143,445.07	35.9%
b) Audit Adjustments		9793	11,444,132.00	64,407.00	11,508,539.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,127,430,073.26	182,751,146.11	1,310,181,219.37	1,602,089,544.64	163,053,900.43	1,765,143,445.07	34.7%
d) Other Restatements		9795	0.00	0.00	0.00	(287,647,118.38)	10,986,981.64	(276,660,136.74)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,127,430,073.26	182,751,146.11	1,310,181,219.37	1,314,442,426.26	174,040,882.07	1,488,483,308.33	13.6%
2) Ending Balance, June 30 (E + F1e)			1,602,089,544.64	163,053,900.43	1,765,143,445.07	970,332,926.26	150,614,985.52	1,120,947,911.78	-36.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,755,945.16	0.00	2,755,945.16	2,733,065.00	0.00	2,733,065.00	-0.8%
Stores		9712	18,580,730.92	0.00	18,580,730.92	18,688,122.00	0.00	18,688,122.00	0.6%
Prepaid Expenditures		9713	2,166,348.90	0.00	2,166,348.90	9,634,372.00	0.00	9,634,372.00	344.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	163,053,900.43	163,053,900.43	0.00	150,614,985.52	150,614,985.52	-7.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	783,906,426.00	0.00	783,906,426.00	588,611,885.00	0.00	588,611,885.00	-24.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	73,411,070.00	0.00	73,411,070.00	75,381,322.00	0.00	75,381,322.00	2.7%
Unassigned/Unappropriated Amount		9790	721,269,023.66	0.00	721,269,023.66	275,284,160.26	0.00	275,284,160.26	-61.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			
			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									
a) in County Treasury		9110	1,826,310,477.60	208,560,921.41	2,034,871,399.01				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	10,000.00	0.00	10,000.00				
c) in Revolving Fund		9130	2,755,945.16	0.00	2,755,945.16				
d) with Fiscal Agent		9135	0.00	3,586,553.93	3,586,553.93				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	84,991,615.74	452,779.38	85,444,395.12				
4) Due from Grantor Government		9290	28,694,335.66	174,542,157.81	203,236,493.47				
5) Due from Other Funds		9310	27,000,000.00	0.00	27,000,000.00				
6) Stores		9320	18,580,730.92	0.00	18,580,730.92				
7) Prepaid Expenditures		9330	2,166,348.90	0.00	2,166,348.90				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,990,509,453.98	387,142,412.53	2,377,651,866.51				
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	295,052,937.54	154,019,159.96	449,072,097.50				
2) Due to Grantor Governments		9590	93,364,771.64	2,075,538.20	95,440,309.84				
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	67,993,813.94	67,996,014.10				
6) TOTAL, LIABILITIES			388,419,909.34	224,088,512.10	612,508,421.44				
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)			1,602,089,544.64	163,053,900.43	1,765,143,445.07				

			2016-17 Unaudited Actuals			2017-18 Budget			
		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
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,598,822,078.00	0.00	3,598,822,078.00	3,741,263,029.00	0.00	3,741,263,029.00	4.0%
Education Protection Account State Aid - Current Year		8012	647,622,238.00	0.00	647,622,238.00	650,848,000.00	0.00	650,848,000.00	0.5%
State Aid - Prior Years		8019	10,989.68	0.00	10,989.68	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,828,324.07	0.00	6,828,324.07	6,822,413.00	0.00	6,822,413.00	-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	7,840,340.08	0.00	7,840,340.08	7,840,133.00	0.00	7,840,133.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,028,224,968.72	0.00	1,028,224,968.72	1,017,780,222.00	0.00	1,017,780,222.00	-1.0%
Unsecured Roll Taxes		8042	37,675,442.56	0.00	37,675,442.56	37,675,443.00	0.00	37,675,443.00	0.0%
Prior Years' Taxes		8043	15,250,075.71	0.00	15,250,075.71	19,023,094.00	0.00	19,023,094.00	24.7%
Supplemental Taxes		8044	25,588,475.39	0.00	25,588,475.39	26,141,394.00	0.00	26,141,394.00	2.2%
Education Revenue Augmentation Fund (ERAF)		8045	232,965,775.23	0.00	232,965,775.23	182,057,081.00	0.00	182,057,081.00	-21.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	91,547,147.79	0.00	91,547,147.79	27,730,464.00	0.00	27,730,464.00	-69.7%
Penalties and Interest from Delinquent Taxes		8048	1,064,274.73	0.00	1,064,274.73	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	13.36	0.00	13.36	314.00	0.00	314.00	2250.3%
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	(6.68)	0.00	(6.68)	(157.00)	0.00	(157.00)	2250.3%
Subtotal, LCFF Sources			5,693,440,136.64	0.00	5,693,440,136.64	5,717,181,430.00	0.00	5,717,181,430.00	0.4%
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	(245,892,202.15)	0.00	(245,892,202.15)	(243,690,934.00)	0.00	(243,690,934.00)	-0.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,447,547,934.49	0.00	5,447,547,934.49	5,473,490,496.00	0.00	5,473,490,496.00	0.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	127,336,676.10	127,336,676.10	0.00	115,900,896.00	115,900,896.00	-9.0%
Special Education Discretionary Grants		8182	0.00	26,616,481.36	26,616,481.36	0.00	28,497,692.00	28,497,692.00	7.1%
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	42,614.52	0.00	42,614.52	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	9,420.02	9,420.02	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	2,551,156.30	2,551,156.30	0.00	1,071,350.00	1,071,350.00	-58.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		320,813,897.59	320,813,897.59		342,855,568.00	342,855,568.00	6.9%
Title I, Part D, Local Delinquent Programs	3025	8290		1,678,505.13	1,678,505.13		1,463,174.00	1,463,174.00	-12.8%
Title II, Part A, Educator Quality	4035	8290		36,654,281.38	36,654,281.38		36,984,107.00	36,984,107.00	0.9%
Title III, Part A, Immigrant Education Program	4201	8290		907,440.08	907,440.08		2,949,261.00	2,949,261.00	225.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		12,917,430.81	12,917,430.81		15,013,115.00	15,013,115.00	16.2%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3199, 4036-4126, 5510	8290		34,999,434.22	34,999,434.22		34,376,877.00	34,376,877.00	-1.8%
Career and Technical Education	3500-3599	8290		6,838,656.44	6,838,656.44		6,261,572.00	6,261,572.00	-8.4%
All Other Federal Revenue	All Other	8290	9,973,058.42	33,813,237.81	43,786,296.23	7,861,114.00	52,445,009.00	60,306,123.00	37.7%
TOTAL, FEDERAL REVENUE			10,015,672.94	605,136,617.24	615,152,290.18	7,861,114.00	637,818,621.00	645,679,735.00	5.0%
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		359,352,662.00	359,352,662.00		359,665,067.00	359,665,067.00	0.1%
Prior Years	6500	8319		3,552,204.00	3,552,204.00		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	3,086,253.00	3,086,253.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	3,381.00	0.00	3,381.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	125,362,252.00	0.00	125,362,252.00	16,963,982.00	0.00	16,963,982.00	-86.5%
Lottery - Unrestricted and Instructional Materials		8560	74,425,509.37	24,782,918.02	99,208,427.39	71,883,936.00	22,463,730.00	94,347,666.00	-4.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		76,127,175.15	76,127,175.15		60,263,753.00	60,263,753.00	-20.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		815,269.00	815,269.00		1,136,961.00	1,136,961.00	39.5%
California Clean Energy Jobs Act	6230	8590		35,518,914.00	35,518,914.00		30,096,000.00	30,096,000.00	-15.3%
Career Technical Education Incentive Grant Program	6387	8590		6,280,260.68	6,280,260.68		20,225,231.00	20,225,231.00	222.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		325,843.77	325,843.77		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		(859,573.88)	(859,573.88)		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,601,020.70	228,545,958.67	234,146,979.37	6,501,929.00	297,901,802.00	304,403,731.00	30.0%
TOTAL, OTHER STATE REVENUE			205,392,163.07	737,527,884.41	942,920,047.48	95,349,847.00	794,838,797.00	890,188,644.00	-5.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	241,480.98	0.00	241,480.98	375,000.00	0.00	375,000.00	55.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	19,380,375.64	0.00	19,380,375.64	20,688,000.00	0.00	20,688,000.00	6.7%
Interest		8660	12,908,746.09	430,940.98	13,339,687.07	9,199,518.00	0.00	9,199,518.00	-31.0%
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	272,123.92	0.00	272,123.92	258,000.00	0.00	258,000.00	-5.2%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	246,225.79	246,225.79	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	43,416,506.78	0.00	43,416,506.78	44,231,577.00	0.00	44,231,577.00	1.9%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	6.68	0.00	6.68	157.00	0.00	157.00	2250.3%
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	63,875,654.32	18,163,619.39	82,039,273.71	49,060,050.00	10,036,769.00	59,096,819.00	-28.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		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			140,094,894.41	18,840,786.16	158,935,680.57	123,812,302.00	10,036,769.00	133,849,071.00	-15.8%
TOTAL, REVENUES			5,803,050,664.91	1,361,505,287.81	7,164,555,952.72	5,700,513,759.00	1,442,694,187.00	7,143,207,946.00	-0.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,664,110,216.81	474,352,603.38	2,138,462,820.19	1,756,639,948.00	411,660,911.00	2,168,300,859.00	1.4%
Certificated Pupil Support Salaries		1200	139,537,325.23	128,016,062.41	267,553,387.64	147,601,232.00	127,436,895.00	275,038,127.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	246,357,848.53	68,708,571.26	315,066,419.79	234,228,235.00	63,332,470.00	297,560,705.00	-5.6%
Other Certificated Salaries		1900	58,291,418.96	82,488,870.47	140,780,289.43	47,733,813.00	81,568,642.00	129,302,455.00	-8.2%
TOTAL, CERTIFICATED SALARIES			2,108,296,809.53	753,566,107.52	2,861,862,917.05	2,186,203,228.00	683,998,918.00	2,870,202,146.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,792,641.81	218,683,911.53	224,476,553.34	7,681,610.00	221,958,251.00	229,639,861.00	2.3%
Classified Support Salaries		2200	252,658,082.93	83,416,603.32	336,074,686.25	253,948,581.00	79,068,869.00	333,017,450.00	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	22,801,282.36	2,404,249.29	25,205,531.65	18,494,382.00	2,761,484.00	21,255,866.00	-15.7%
Clerical, Technical and Office Salaries		2400	232,064,216.95	38,976,552.67	271,040,769.62	200,377,344.00	35,143,266.00	235,520,610.00	-13.1%
Other Classified Salaries		2900	58,429,317.83	48,564,029.51	106,993,347.34	63,154,668.00	32,455,968.00	95,610,636.00	-10.6%
TOTAL, CLASSIFIED SALARIES			571,745,541.88	392,045,346.32	963,790,888.20	543,656,585.00	371,387,838.00	915,044,423.00	-5.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	258,391,611.28	252,795,580.10	511,187,191.38	308,261,291.00	312,084,369.00	620,345,660.00	21.4%
PERS		3201-3202	76,189,933.71	46,871,303.84	123,061,237.55	90,770,161.00	52,408,946.00	143,179,107.00	16.3%
OASDI/Medicare/Alternative		3301-3302	71,775,506.20	41,494,899.15	113,270,405.35	73,425,513.00	40,686,250.00	114,111,763.00	0.7%
Health and Welfare Benefits		3401-3402	442,280,684.26	209,798,819.85	652,079,504.11	479,746,284.00	247,094,037.00	726,840,321.00	11.5%
Unemployment Insurance		3501-3502	2,233,305.38	930,075.64	3,163,381.02	1,646,592.00	647,610.00	2,294,202.00	-27.5%
Workers' Compensation		3601-3602	84,786,075.78	36,437,210.77	121,223,286.55	76,235,030.00	31,961,430.00	108,196,460.00	-10.7%
OPEB, Allocated		3701-3702	37,953,135.08	13,857,220.58	51,810,355.66	179,983,711.00	75,476,894.00	255,460,605.00	393.1%
OPEB, Active Employees		3751-3752	166,371,335.64	83,775,908.93	250,147,244.57	73,100,497.00	31,812,503.00	104,913,000.00	-58.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,139,981,587.33	685,961,018.86	1,825,942,606.19	1,283,169,079.00	792,172,039.00	2,075,341,118.00	13.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	23,429,132.54	24,979,083.15	48,408,215.69	162,573,821.00	22,468,590.00	185,042,411.00	282.3%
Books and Other Reference Materials		4200	6,101,331.05	7,244,554.91	13,345,885.96	3,156,509.00	37,479.00	3,193,988.00	-76.1%
Materials and Supplies		4300	97,826,970.31	63,902,754.53	161,729,724.84	265,832,636.00	302,051,357.55	567,883,993.55	251.1%
Noncapitalized Equipment		4400	18,983,060.94	16,887,760.21	35,870,821.15	15,078,236.00	3,517,399.00	18,595,635.00	-48.2%
Food		4700	70,915.56	79,555.62	150,471.18	77,493.00	125,025.00	202,518.00	34.6%
TOTAL, BOOKS AND SUPPLIES			146,411,410.40	113,093,708.42	259,505,118.82	446,718,695.00	328,199,850.55	774,918,545.55	198.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	55,566,053.24	310,120,727.68	365,686,780.92	57,890,325.00	299,964,798.00	357,855,123.00	-2.1%
Travel and Conferences		5200	4,661,795.81	7,884,957.18	12,546,752.99	4,147,445.00	1,579,200.00	5,726,645.00	-54.4%
Dues and Memberships		5300	2,564,575.24	36,404.98	2,600,980.22	2,283,511.00	400.00	2,283,911.00	-12.2%
Insurance		5400 - 5450	49,372,153.56	279.00	49,372,432.56	40,255,733.00	0.00	40,255,733.00	-18.5%
Operations and Housekeeping Services		5500	130,618,821.84	60,165.42	130,678,987.26	151,997,271.00	0.00	151,997,271.00	16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,868,145.91	4,373,423.57	18,241,569.48	16,447,422.00	10,297,933.00	26,745,355.00	46.6%
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	(10,130.79)	0.00	(10,130.79)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	111,797,332.39	92,513,358.47	204,310,690.86	168,133,920.00	58,836,943.00	226,970,863.00	11.1%
Communications		5900	16,979,910.04	403,281.21	17,383,191.25	19,412,509.00	136,819.00	19,549,328.00	12.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			385,418,657.24	415,392,597.51	800,811,254.75	460,568,136.00	370,816,093.00	831,384,229.00	3.8%

			2016-17 Unaudited Actuals			2017-18 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
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,476.74	1,806,582.25	1,832,058.99	35,946.00	0.00	35,946.00	-98.0%
Buildings and Improvements of Buildings		6200	2,365,006.69	17,323,839.76	19,688,846.45	1,668,039.00	10,000.00	1,678,039.00	-91.5%
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	10,113,534.15	16,928,153.40	27,041,687.55	17,311,835.00	572,348.00	17,884,183.00	-33.9%
Equipment Replacement		6500	0.00	0.00	0.00	202,935.00	0.00	202,935.00	New
TOTAL, CAPITAL OUTLAY			12,504,017.58	36,058,575.41	48,562,592.99	19,218,755.00	582,348.00	19,801,103.00	-59.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	103,967.00	0.00	103,967.00	650,466.00	0.00	650,466.00	525.6%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	143,629.73	0.00	143,629.73	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	4,027,918.05	0.00	4,027,918.05	6,000,000.00	0.00	6,000,000.00	49.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,038,453.10	0.00	1,038,453.10	1,003,008.00	0.00	1,003,008.00	-3.4%
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	50,407.47	0.00	50,407.47	46,386.00	0.00	46,386.00	-8.0%
Other Debt Service - Principal		7439	657,849.44	0.00	657,849.44	759,518.00	0.00	759,518.00	15.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,022,224.79	0.00	6,022,224.79	8,459,378.00	0.00	8,459,378.00	40.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(60,945,312.41)	60,945,312.41	0.00	(79,672,512.00)	79,672,512.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(19,520,207.44)	0.00	(19,520,207.44)	(25,604,427.00)	0.00	(25,604,427.00)	31.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(80,465,519.85)	60,945,312.41	(19,520,207.44)	(105,276,939.00)	79,672,512.00	(25,604,427.00)	31.2%
TOTAL, EXPENDITURES			4,289,914,728.90	2,457,062,666.45	6,746,977,395.35	4,842,716,917.00	2,626,829,598.55	7,469,546,515.55	10.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	16,043,713.82	1,255,174.15	17,298,887.97	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			36,043,713.82	1,255,174.15	37,298,887.97	20,000,000.00	0.00	20,000,000.00	-46.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	31,160,587.59	0.00	31,160,587.59	32,508,729.00	0.00	32,508,729.00	4.3%
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	3,772,296.71	0.00	3,772,296.71	2,509,852.00	0.00	2,509,852.00	-33.5%
Other Authorized Interfund Transfers Out		7619	43,782,470.06	19,398.59	43,801,868.65	26,478,246.00	0.00	26,478,246.00	-39.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			78,715,354.36	19,398.59	78,734,752.95	61,496,827.00	0.00	61,496,827.00	-21.9%
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	78,523,832.50	0.00	78,523,832.50	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	295,700.81	0.00	295,700.81	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	300,000.00	0.00	300,000.00	New
(c) TOTAL, SOURCES			78,819,533.31	0.00	78,819,533.31	300,000.00	0.00	300,000.00	-99.6%
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	(1,078,716,506.35)	1,078,716,506.35	0.00	(1,160,709,515.00)	1,160,709,515.00	0.00	0.0%
Contributions from Restricted Revenues		8990	4,092,148.95	(4,092,148.95)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,074,624,357.40)	1,074,624,357.40	0.00	(1,160,709,515.00)	1,160,709,515.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(1,038,476,464.63)	1,075,860,132.96	37,383,668.33	(1,201,906,342.00)	1,160,709,515.00	(41,196,827.00)	-210.2%

			2016-17 Unaudited Actuals			2017-18 Budget			
Description	Function 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
A. REVENUES									
1) LCFF Sources		8010-8099	5,447,547,934.49	0.00	5,447,547,934.49	5,473,490,496.00	0.00	5,473,490,496.00	0.5%
2) Federal Revenue		8100-8299	10,015,672.94	605,136,617.24	615,152,290.18	7,861,114.00	637,818,621.00	645,679,735.00	5.0%
3) Other State Revenue		8300-8599	205,392,163.07	737,527,884.41	942,920,047.48	95,349,847.00	794,838,797.00	890,188,644.00	-5.6%
4) Other Local Revenue		8600-8799	140,094,894.41	18,840,786.16	158,935,680.57	123,812,302.00	10,036,769.00	133,849,071.00	-15.8%
5) TOTAL, REVENUES			5,803,050,664.91	1,361,505,287.81	7,164,555,952.72	5,700,513,759.00	1,442,694,187.00	7,143,207,946.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,477,439,077.11	1,525,342,579.88	4,002,781,656.99	2,728,203,807.00	1,525,915,458.23	4,254,119,265.23	6.3%
2) Instruction - Related Services	2000-2999		632,089,651.31	295,824,311.45	927,913,962.76	656,285,235.00	296,309,986.26	952,595,221.26	2.7%
3) Pupil Services	3000-3999		379,829,203.78	223,248,069.76	603,077,273.54	414,657,766.00	208,779,818.00	623,437,584.00	3.4%
4) Ancillary Services	4000-4999		33,747,303.71	95,251,511.45	128,998,815.16	27,279,098.00	77,870,274.00	105,149,372.00	-18.5%
5) Community Services	5000-5999		5,586,109.67	626,517.80	6,212,627.47	4,531,916.00	1,076,287.00	5,608,203.00	-9.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		249,596,640.58	64,144,205.63	313,740,846.21	411,790,916.00	300,408,803.00	712,199,719.00	127.0%
8) Plant Services	8000-8999		505,604,517.95	252,625,470.48	758,229,988.43	591,508,801.00	216,468,972.06	807,977,773.06	6.6%
9) Other Outgo	9000-9999	Except 7600-7699	6,022,224.79	0.00	6,022,224.79	8,459,378.00	0.00	8,459,378.00	40.5%
10) TOTAL, EXPENDITURES			4,289,914,728.90	2,457,062,666.45	6,746,977,395.35	4,842,716,917.00	2,626,829,598.55	7,469,546,515.55	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,513,135,936.01	(1,095,557,378.64)	417,578,557.37	857,796,842.00	(1,184,135,411.55)	(326,338,569.55)	-178.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	36,043,713.82	1,255,174.15	37,298,887.97	20,000,000.00	0.00	20,000,000.00	-46.4%
b) Transfers Out		7600-7629	78,715,354.36	19,398.59	78,734,752.95	61,496,827.00	0.00	61,496,827.00	-21.9%
2) Other Sources/Uses									
a) Sources		8930-8979	78,819,533.31	0.00	78,819,533.31	300,000.00	0.00	300,000.00	-99.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,074,624,357.40)	1,074,624,357.40	0.00	(1,160,709,515.00)	1,160,709,515.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,038,476,464.63)	1,075,860,132.96	37,383,668.33	(1,201,906,342.00)	1,160,709,515.00	(41,196,827.00)	-210.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			474,659,471.38	(19,697,245.68)	454,962,225.70	(344,109,500.00)	(23,425,896.55)	(367,535,396.55)	-180.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,115,985,941.26	182,686,739.11	1,298,672,680.37	1,602,089,544.64	163,053,900.43	1,765,143,445.07	35.9%
b) Audit Adjustments		9793	11,444,132.00	64,407.00	11,508,539.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,127,430,073.26	182,751,146.11	1,310,181,219.37	1,602,089,544.64	163,053,900.43	1,765,143,445.07	34.7%
d) Other Restatements		9795	0.00	0.00	0.00	(267,647,118.38)	10,986,981.64	(276,660,136.74)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,127,430,073.26	182,751,146.11	1,310,181,219.37	1,314,442,426.26	174,040,882.07	1,488,483,308.33	13.6%
2) Ending Balance, June 30 (E + F1e)			1,602,089,544.64	163,053,900.43	1,765,143,445.07	970,332,926.26	150,614,985.52	1,120,947,911.78	-36.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,755,945.16	0.00	2,755,945.16	2,733,065.00	0.00	2,733,065.00	-0.8%
Stores		9712	18,580,730.92	0.00	18,580,730.92	18,688,122.00	0.00	18,688,122.00	0.6%
Prepaid Expenditures		9713	2,166,348.90	0.00	2,166,348.90	9,634,372.00	0.00	9,634,372.00	344.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	163,053,900.43	163,053,900.43	0.00	150,614,985.52	150,614,985.52	-7.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	783,906,426.00	0.00	783,906,426.00	588,611,885.00	0.00	588,611,885.00	-24.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	73,411,070.00	0.00	73,411,070.00	75,381,322.00	0.00	75,381,322.00	2.7%
Unassigned/Unappropriated Amount		9790	721,269,023.66	0.00	721,269,023.66	275,284,160.26	0.00	275,284,160.26	-61.8%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	4,780,112.15	2,599,999.67
5650	FEMA Public Assistance Funds	132,089.01	0.00
5810	Other Restricted Federal	5,726,523.40	4,399,999.59
6230	California Clean Energy Jobs Act	98,019,543.18	113,999,999.99
6264	Educator Effectiveness (15-16)	24,637,954.45	0.00
6286		2,543,829.07	0.00
6500	Special Education	3,333,684.93	0.00
7338	College Readiness Block Grant	16,354,625.38	8,706,328.00
7810	Other Restricted State	450,999.64	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	4,046,548.74	15,608,658.55
9010	Other Restricted Local	3,027,990.48	5,299,999.72
Total, Restricted Balance		163,053,900.43	150,614,985.52

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,478,114.32	16,521,540.00	14.1%
3) Other State Revenue		8300-8599	99,490,133.34	96,550,114.00	-3.0%
4) Other Local Revenue		8600-8799	3,850,557.38	3,187,816.00	-17.2%
5) TOTAL, REVENUES			117,818,805.04	116,259,470.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	55,680,073.47	55,464,032.00	-0.4%
2) Classified Salaries		2000-2999	13,608,902.74	15,875,484.00	16.7%
3) Employee Benefits		3000-3999	33,328,493.73	38,757,663.00	16.3%
4) Books and Supplies		4000-4999	7,818,403.23	35,130,086.00	349.3%
5) Services and Other Operating Expenditures		5000-5999	5,875,404.94	1,911,578.00	-67.5%
6) Capital Outlay		6000-6999	923,038.11	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,357,417.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,294,666.53	3,977,450.00	20.7%
9) TOTAL, EXPENDITURES			121,886,399.75	151,116,293.00	24.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,067,594.71)	(34,856,823.00)	756.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,619,291.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,619,291.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,551,696.29	(34,856,823.00)	-632.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,812,795.47	34,364,491.76	23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,812,795.47	34,364,491.76	23.6%
d) Other Restatements		9795	0.00	517,810.24	New
e) Adjusted Beginning Balance (F1c + F1d)			27,812,795.47	34,882,302.00	25.4%
2) Ending Balance, June 30 (E + F1e)			34,364,491.76	25,479.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	31,500.00	25,479.00	-19.1%
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	17,912,353.08	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,420,638.68	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,941,933.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	31,500.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	220,471.74		
4) Due from Grantor Government		9290	9,467,594.42		
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			41,661,499.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,093,836.78		
2) Due to Grantor Governments		9590	8,373.60		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	194,797.72		
6) TOTAL, LIABILITIES			7,297,008.10		
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)			34,364,491.76		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	23,124.84	0.00	-100.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,013,526.10	710,060.00	-29.9%
All Other Federal Revenue	All Other	8290	13,441,463.38	15,811,480.00	17.6%
TOTAL, FEDERAL REVENUE			14,478,114.32	16,521,540.00	14.1%
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	95,277,829.00	95,232,551.00	0.0%
All Other State Revenue	All Other	8590	4,212,304.34	1,317,563.00	-68.7%
TOTAL, OTHER STATE REVENUE			99,490,133.34	96,550,114.00	-3.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	368,248.02	100,000.00	-72.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	3,145,563.27	2,800,000.00	-11.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	336,746.09	287,816.00	-14.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,850,557.38	3,187,816.00	-17.2%
TOTAL, REVENUES			117,818,805.04	116,259,470.00	-1.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	37,760,991.06	36,019,249.00	-4.6%
Certificated Pupil Support Salaries		1200	2,960,954.59	3,616,747.00	22.1%
Certificated Supervisors' and Administrators' Salaries		1300	14,821,869.82	15,743,821.00	6.2%
Other Certificated Salaries		1900	136,258.00	84,215.00	-38.2%
TOTAL, CERTIFICATED SALARIES			55,680,073.47	55,464,032.00	-0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	20,472.84	20,752.00	1.4%
Classified Support Salaries		2200	6,193,802.94	7,225,800.00	16.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,334,926.25	8,116,455.00	10.7%
Other Classified Salaries		2900	59,700.71	512,477.00	758.4%
TOTAL, CLASSIFIED SALARIES			13,608,902.74	15,875,484.00	16.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,555,040.81	7,805,603.00	-18.3%
PERS		3201-3202	2,013,211.50	2,420,966.00	20.3%
OASDI/Medicare/Alternative		3301-3302	1,997,487.52	2,036,143.00	1.9%
Health and Welfare Benefits		3401-3402	11,970,984.62	16,635,808.00	39.0%
Unemployment Insurance		3501-3502	57,003.05	43,796.00	-23.2%
Workers' Compensation		3601-3602	2,212,555.73	2,003,310.00	-9.5%
OPEB, Allocated		3701-3702	1,097,532.19	5,566,081.00	407.1%
OPEB, Active Employees		3751-3752	4,424,678.31	2,245,956.00	-49.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,328,493.73	38,757,663.00	16.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	22,237.07	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,806,722.14	35,130,086.00	416.1%
Noncapitalized Equipment		4400	989,444.02	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,818,403.23	35,130,086.00	349.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	201,778.26	0.00	-100.0%
Dues and Memberships		5300	15,362.67	2,000.00	-87.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,722,725.91	543,042.00	-80.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	612,208.28	423,081.00	-30.9%
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	1,942,671.99	548,000.00	-71.8%
Communications		5900	380,657.83	395,455.00	3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,875,404.94	1,911,578.00	-67.5%
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	58,157.27	0.00	-100.0%
Equipment		6400	864,880.84	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			923,038.11	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	1,357,417.00	0.00	-100.0%
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)			1,357,417.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,294,666.53	3,977,450.00	20.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,294,666.53	3,977,450.00	20.7%
TOTAL, EXPENDITURES			121,886,399.75	151,116,293.00	24.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,478,114.32	16,521,540.00	14.1%
3) Other State Revenue		8300-8599	99,490,133.34	96,550,114.00	-3.0%
4) Other Local Revenue		8600-8799	3,850,557.38	3,187,816.00	-17.2%
5) TOTAL, REVENUES			117,818,805.04	116,259,470.00	-1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		62,567,180.61	85,467,402.00	36.6%
2) Instruction - Related Services	2000-2999		34,988,559.78	41,228,595.00	17.8%
3) Pupil Services	3000-3999		4,465,951.15	6,235,537.00	39.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,294,666.53	3,977,450.00	20.7%
8) Plant Services	8000-8999		15,212,624.68	14,207,309.00	-6.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,357,417.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			121,886,399.75	151,116,293.00	24.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,067,594.71)	(34,856,823.00)	756.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,619,291.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,619,291.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,551,696.29	(34,856,823.00)	-632.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,812,795.47	34,364,491.76	23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,812,795.47	34,364,491.76	23.6%
d) Other Restatements		9795	0.00	517,810.24	New
e) Adjusted Beginning Balance (F1c + F1d)			27,812,795.47	34,882,302.00	25.4%
2) Ending Balance, June 30 (E + F1e)			34,364,491.76	25,479.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	31,500.00	25,479.00	-19.1%
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	17,912,353.08	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,420,638.68	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6391	Adult Education Block Grant Program	15,444,772.08	0.00
6392	Adult Education Block Grant Data and Accountability	2,452,581.00	0.00
9010	Other Restricted Local	15,000.00	0.00
Total, Restricted Balance		17,912,353.08	0.00

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,086,650.00	4,528,705.00	-11.0%
3) Other State Revenue		8300-8599	109,186,472.95	115,036,606.00	5.4%
4) Other Local Revenue		8600-8799	4,135,261.95	4,881,998.00	18.1%
5) TOTAL, REVENUES			118,408,384.90	124,447,309.00	5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	40,985,976.16	40,099,013.00	-2.2%
2) Classified Salaries		2000-2999	46,897,798.55	47,922,912.00	2.2%
3) Employee Benefits		3000-3999	51,117,044.77	56,205,969.00	10.0%
4) Books and Supplies		4000-4999	3,110,352.82	3,644,281.00	17.2%
5) Services and Other Operating Expenditures		5000-5999	2,550,619.41	2,844,335.00	11.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,200.00	396,000.00	400.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,912,409.33	6,325,119.00	28.8%
9) TOTAL, EXPENDITURES			149,653,401.04	157,437,629.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,245,016.14)	(32,990,320.00)	5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,160,587.59	32,508,729.00	4.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,160,587.59	32,508,729.00	4.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,428.55)	(481,591.00)	470.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	479,289.38	394,860.83	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			479,289.38	394,860.83	-17.6%
d) Other Restatements		9795	0.00	87,830.17	New
e) Adjusted Beginning Balance (F1c + F1d)			479,289.38	482,691.00	0.7%
2) Ending Balance, June 30 (E + F1e)			394,860.83	1,100.00	-99.7%
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	393,760.83	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,693,509.18		
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	43,779.23		
4) Due from Grantor Government		9290	3,714,318.96		
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			32,452,707.37		
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	4,864,734.91		
2) Due to Grantor Governments		9590	4,941.64		
3) Due to Other Funds		9610	27,000,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	188,169.99		
6) TOTAL, LIABILITIES			32,057,846.54		
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)			394,860.83		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,086,650.00	4,528,705.00	-11.0%
TOTAL, FEDERAL REVENUE			5,086,650.00	4,528,705.00	-11.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	106,910,110.99	115,036,606.00	7.6%
All Other State Revenue	All Other	8590	2,276,361.96	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			109,186,472.95	115,036,606.00	5.4%
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	108,540.04	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	3,395,973.05	3,355,998.00	-1.2%
Interagency Services		8677	110,490.88	0.00	-100.0%
All Other Fees and Contracts		8689	15,142.16	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	505,115.82	1,526,000.00	202.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,135,261.95	4,881,998.00	18.1%
TOTAL, REVENUES			118,408,384.90	124,447,309.00	5.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	35,289,970.59	33,916,349.00	-3.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,696,005.57	6,182,664.00	8.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			40,985,976.16	40,099,013.00	-2.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	37,893,730.99	38,040,985.00	0.4%
Classified Support Salaries		2200	4,293,447.63	4,958,073.00	15.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,710,589.93	4,923,854.00	4.5%
Other Classified Salaries		2900	30.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			46,897,798.55	47,922,912.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,943,630.00	5,578,665.00	-19.7%
PERS		3201-3202	5,644,724.00	6,367,999.00	12.8%
OASDI/Medicare/Alternative		3301-3302	4,191,527.18	4,567,820.00	9.0%
Health and Welfare Benefits		3401-3402	21,931,421.33	25,152,076.00	14.7%
Unemployment Insurance		3501-3502	71,744.44	55,102.00	-23.2%
Workers' Compensation		3601-3602	2,767,511.17	2,468,422.00	-10.8%
OPEB, Allocated		3701-3702	1,258,610.89	8,476,728.00	573.5%
OPEB, Active Employees		3751-3752	8,307,875.76	3,539,157.00	-57.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			51,117,044.77	56,205,969.00	10.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,705,382.38	3,644,281.00	34.7%
Noncapitalized Equipment		4400	404,970.44	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,110,352.82	3,644,281.00	17.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	97,255.37	38,081.00	-60.8%
Dues and Memberships		5300	3.27	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,698,757.63	1,834,533.00	8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,662.94	127,275.00	68.2%
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	210,300.56	361,733.00	72.0%
Communications		5900	468,639.64	482,713.00	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,550,619.41	2,844,335.00	11.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	79,200.00	396,000.00	400.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,200.00	396,000.00	400.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,912,409.33	6,325,119.00	28.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,912,409.33	6,325,119.00	28.8%
TOTAL, EXPENDITURES			149,653,401.04	157,437,629.00	5.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	31,160,587.59	32,508,729.00	4.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,160,587.59	32,508,729.00	4.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)					
			31,160,587.59	32,508,729.00	4.3%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,086,650.00	4,528,705.00	-11.0%
3) Other State Revenue		8300-8599	109,186,472.95	115,036,606.00	5.4%
4) Other Local Revenue		8600-8799	4,135,261.95	4,881,998.00	18.1%
5) TOTAL, REVENUES			118,408,384.90	124,447,309.00	5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		118,245,395.91	121,595,266.00	2.8%
2) Instruction - Related Services	2000-2999		16,961,737.00	18,732,326.00	10.4%
3) Pupil Services	3000-3999		113,218.61	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,912,409.33	6,325,119.00	28.8%
8) Plant Services	8000-8999		9,341,440.19	10,388,918.00	11.2%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	396,000.00	400.0%
10) TOTAL, EXPENDITURES			149,653,401.04	157,437,629.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,245,016.14)	(32,990,320.00)	5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,160,587.59	32,508,729.00	4.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,160,587.59	32,508,729.00	4.3%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,428.55)	(481,591.00)	470.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	479,289.38	394,860.83	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			479,289.38	394,860.83	-17.6%
d) Other Restatements		9795	0.00	87,830.17	New
e) Adjusted Beginning Balance (F1c + F1d)			479,289.38	482,691.00	0.7%
2) Ending Balance, June 30 (E + F1e)			394,860.83	1,100.00	-99.7%
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	393,760.83	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	342,075,588.80	349,751,919.00	2.2%
3) Other State Revenue		8300-8599	22,217,032.21	22,348,697.00	0.6%
4) Other Local Revenue		8600-8799	9,693,002.06	10,582,959.00	9.2%
5) TOTAL, REVENUES			373,985,623.07	382,683,575.00	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	89,414,945.85	93,639,355.00	4.7%
3) Employee Benefits		3000-3999	83,657,946.29	92,186,838.00	10.2%
4) Books and Supplies		4000-4999	172,236,583.26	189,240,562.00	9.9%
5) Services and Other Operating Expenditures		5000-5999	3,179,721.75	3,373,584.00	6.1%
6) Capital Outlay		6000-6999	25,913.12	500,000.00	1829.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,313,131.58	15,301,858.00	35.3%
9) TOTAL, EXPENDITURES			359,828,241.85	394,242,197.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,157,381.22	(11,558,622.00)	-181.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,255,676.28	2,509,852.00	-41.0%
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			4,255,676.28	2,509,852.00	-41.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,413,057.50	(9,048,770.00)	-149.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,754,867.93	64,167,925.43	40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,754,867.93	64,167,925.43	40.2%
d) Other Restatements		9795	0.00	(12,684,721.43)	New
e) Adjusted Beginning Balance (F1c + F1d)			45,754,867.93	51,483,204.00	12.5%
2) Ending Balance, June 30 (E + F1e)			64,167,925.43	42,434,434.00	-33.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,508,539.24	6,983,773.00	-33.5%
Prepaid Expenditures		9713	148,197.60	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,511,188.59	35,450,661.00	-33.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	44,165,704.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,947.77		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	24,003.91		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	746,978.51		
4) Due from Grantor Government		9290	14,268,964.63		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,508,539.24		
7) Prepaid Expenditures		9330	148,197.60		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			69,864,336.36		
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	4,756,654.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	939,756.15		
6) TOTAL, LIABILITIES			5,696,410.93		
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)			64,167,925.43		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	315,965,364.27	349,751,919.00	10.7%
Donated Food Commodities		8221	26,038,457.91	0.00	-100.0%
All Other Federal Revenue		8290	71,766.62	0.00	-100.0%
TOTAL, FEDERAL REVENUE			342,075,588.80	349,751,919.00	2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	22,217,032.21	22,348,697.00	0.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,217,032.21	22,348,697.00	0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,493,870.55	10,270,342.00	8.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	180,453.27	312,617.00	73.2%
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	18,678.24	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,693,002.06	10,582,959.00	9.2%
TOTAL, REVENUES			373,985,623.07	382,683,575.00	2.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	87,524,255.04	91,687,723.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	294,006.30	180,490.00	-38.6%
Clerical, Technical and Office Salaries		2400	1,587,211.80	1,761,962.00	11.0%
Other Classified Salaries		2900	9,472.71	9,180.00	-3.1%
TOTAL, CLASSIFIED SALARIES			89,414,945.85	93,639,355.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,932,910.57	14,541,441.00	21.9%
OASDI/Medicare/Alternative		3301-3302	6,891,993.04	7,167,612.00	4.0%
Health and Welfare Benefits		3401-3402	43,861,841.93	44,646,284.00	1.8%
Unemployment Insurance		3501-3502	74,575.62	57,835.00	-22.4%
Workers' Compensation		3601-3602	2,886,913.49	2,622,809.00	-9.1%
OPEB, Allocated		3701-3702	1,236,760.02	15,604,052.00	1161.7%
OPEB, Active Employees		3751-3752	16,772,951.62	7,546,805.00	-55.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,657,946.29	92,186,838.00	10.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,874,102.10	4,753,621.00	22.7%
Noncapitalized Equipment		4400	161,565.17	1,408,802.00	772.0%
Food		4700	168,200,915.99	183,078,139.00	8.8%
TOTAL, BOOKS AND SUPPLIES			172,236,583.26	189,240,562.00	9.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	158,158.13	266,484.00	68.5%
Dues and Memberships		5300	19,000.00	19,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	321,631.83	328,379.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,614.25	60,234.00	691.1%
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	2,314,715.40	2,169,439.00	-6.3%
Communications		5900	358,602.14	530,048.00	47.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,179,721.75	3,373,584.00	6.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	25,913.12	500,000.00	1829.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,913.12	500,000.00	1829.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,313,131.58	15,301,858.00	35.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,313,131.58	15,301,858.00	35.3%
TOTAL, EXPENDITURES			359,828,241.85	394,242,197.00	9.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	3,772,296.71	2,509,852.00	-33.5%
Other Authorized Interfund Transfers In		8919	483,379.57	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,255,676.28	2,509,852.00	-41.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			4,255,676.28	2,509,852.00	-41.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	342,075,588.80	349,751,919.00	2.2%
3) Other State Revenue		8300-8599	22,217,032.21	22,348,697.00	0.6%
4) Other Local Revenue		8600-8799	9,693,002.06	10,582,959.00	9.2%
5) TOTAL, REVENUES			373,985,623.07	382,683,575.00	2.3%
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		348,190,383.47	378,611,960.00	8.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,313,131.58	15,301,858.00	35.3%
8) Plant Services	8000-8999		324,726.80	328,379.00	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			359,828,241.85	394,242,197.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,157,381.22	(11,558,622.00)	-181.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,255,676.28	2,509,852.00	-41.0%
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			4,255,676.28	2,509,852.00	-41.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,413,057.50	(9,048,770.00)	-149.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,754,867.93	64,167,925.43	40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,754,867.93	64,167,925.43	40.2%
d) Other Restatements		9795	0.00	(12,684,721.43)	New
e) Adjusted Beginning Balance (F1c + F1d)			45,754,867.93	51,483,204.00	12.5%
2) Ending Balance, June 30 (E + F1e)			64,167,925.43	42,434,434.00	-33.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,508,539.24	6,983,773.00	-33.5%
Prepaid Expenditures		9713	148,197.60	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,511,188.59	35,450,661.00	-33.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	53,511,188.59	35,450,661.00
Total, Restricted Balance		53,511,188.59	35,450,661.00

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,662,810.47	7,655,000.00	-51.1%
5) TOTAL, REVENUES			15,662,810.47	7,655,000.00	-51.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,453,548.76	127,307,744.00	121.6%
3) Employee Benefits		3000-3999	26,082,228.04	63,124,800.00	142.0%
4) Books and Supplies		4000-4999	2,020,580.25	8,569,744.00	324.1%
5) Services and Other Operating Expenditures		5000-5999	26,115,765.08	55,479,079.00	112.4%
6) Capital Outlay		6000-6999	291,626,814.06	295,082,534.00	1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			403,298,936.19	549,563,901.00	36.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(387,636,125.72)	(541,908,901.00)	39.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	117,043,716.74	0.00	-100.0%
b) Transfers Out		7600-7629	28,569,703.40	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	666,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			88,474,013.34	666,000,000.00	652.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(299,162,112.38)	124,091,099.00	-141.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,000,585,553.75	701,423,441.37	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000,585,553.75	701,423,441.37	-29.9%
d) Other Restatements		9795	0.00	(7,034,075.37)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,000,585,553.75	694,389,366.00	-30.6%
2) Ending Balance, June 30 (E + F1e)			701,423,441.37	818,480,465.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,624,771.87	3,986,112.00	10.0%
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	684,777,116.50	806,058,746.00	17.7%
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	13,021,553.00	8,435,607.00	-35.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	752,684,166.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,624,771.87		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,621,158.08		
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			761,930,096.12		
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	60,506,654.75		
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			60,506,654.75		
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)			701,423,441.37		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	569,480.32	565,000.00	-0.8%
Interest		8660	9,806,172.69	7,090,000.00	-27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,287,157.46	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,662,810.47	7,655,000.00	-51.1%
TOTAL, REVENUES			15,662,810.47	7,655,000.00	-51.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10,394,139.14	53,373,647.00	413.5%
Classified Supervisors' and Administrators' Salaries		2300	9,130,944.90	13,992,874.00	53.2%
Clerical, Technical and Office Salaries		2400	37,928,464.72	59,941,223.00	58.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,453,548.76	127,307,744.00	121.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	42,015.62	0.00	-100.0%
PERS		3201-3202	7,735,670.89	19,717,907.00	154.9%
OASDI/Medicare/Alternative		3301-3302	4,226,032.36	9,750,239.00	130.7%
Health and Welfare Benefits		3401-3402	8,073,213.45	23,720,471.00	193.8%
Unemployment Insurance		3501-3502	28,931.53	76,934.00	165.9%
Workers' Compensation		3601-3602	1,812,936.21	3,563,674.00	96.6%
OPEB, Allocated		3701-3702	22,517.57	4,444,613.00	19638.4%
OPEB, Active Employees		3751-3752	4,140,910.41	1,850,962.00	-55.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,082,228.04	63,124,800.00	142.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,871,914.09	8,569,744.00	357.8%
Noncapitalized Equipment		4400	148,666.16	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,020,580.25	8,569,744.00	324.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	392,131.94	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,034.18	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,394.20	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	25,479,122.64	55,479,079.00	117.7%
Communications		5900	134,082.12	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,115,765.08	55,479,079.00	112.4%
CAPITAL OUTLAY					
Land		6100	269,054.20	0.00	-100.0%
Land Improvements		6170	5,575,503.79	0.00	-100.0%
Buildings and Improvements of Buildings		6200	213,468,393.10	295,082,534.00	38.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	72,313,862.97	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			291,626,814.06	295,082,534.00	1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			403,298,936.19	549,563,901.00	36.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	117,043,716.74	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			117,043,716.74	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	5,459,114.69	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	23,110,588.71	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,569,703.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	666,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	666,000,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			88,474,013.34	666,000,000.00	652.8%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,662,810.47	7,655,000.00	-51.1%
5) TOTAL, REVENUES			15,662,810.47	7,655,000.00	-51.1%
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		402,100,592.57	549,563,901.00	36.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,198,343.62	0.00	-100.0%
10) TOTAL, EXPENDITURES			403,298,936.19	549,563,901.00	36.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(387,636,125.72)	(541,908,901.00)	39.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	117,043,716.74	0.00	-100.0%
b) Transfers Out		7600-7629	28,569,703.40	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	666,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			88,474,013.34	666,000,000.00	652.8%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(299,162,112.38)	124,091,099.00	-141.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,000,585,553.75	701,423,441.37	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000,585,553.75	701,423,441.37	-29.9%
d) Other Restatements		9795	0.00	(7,034,075.37)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,000,585,553.75	694,389,366.00	-30.6%
2) Ending Balance, June 30 (E + F1e)			701,423,441.37	818,480,465.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,624,771.87	3,986,112.00	10.0%
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	684,777,116.50	806,058,746.00	17.7%
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	13,021,553.00	8,435,607.00	-35.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	684,777,116.50	806,058,746.00
Total, Restricted Balance		684,777,116.50	806,058,746.00

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,749,544.89	92,400,000.00	-0.4%
5) TOTAL, REVENUES			92,749,544.89	92,400,000.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	434,828.62	457,121.00	5.1%
3) Employee Benefits		3000-3999	206,141.78	206,846.00	0.3%
4) Books and Supplies		4000-4999	1,362.38	34,126.00	2404.9%
5) Services and Other Operating Expenditures		5000-5999	722,225.32	3,263,367.00	351.8%
6) Capital Outlay		6000-6999	35,447,194.18	21,123,171.00	-40.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,811,752.28	25,084,631.00	-31.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,937,792.61	67,315,369.00	20.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,717,557.35	0.00	-100.0%
b) Transfers Out		7600-7629	9,625,903.76	9,543,313.00	-0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,908,346.41)	(9,543,313.00)	228.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,029,446.20	57,772,056.00	8.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,941,395.08	233,970,841.28	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,941,395.08	233,970,841.28	29.3%
d) Other Restatements		9795	0.00	2,356,985.72	New
e) Adjusted Beginning Balance (F1c + F1d)			180,941,395.08	236,327,827.00	30.6%
2) Ending Balance, June 30 (E + F1e)			233,970,841.28	294,099,883.00	25.7%
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	233,970,841.28	294,099,883.00	25.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	229,695,323.42		
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	7,253,155.37		
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			236,948,478.79		
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	2,977,637.51		
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			2,977,637.51		
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)			233,970,841.28		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,324,005.89	2,400,000.00	3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	90,425,539.00	90,000,000.00	-0.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			92,749,544.89	92,400,000.00	-0.4%
TOTAL, REVENUES			92,749,544.89	92,400,000.00	-0.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	122,395.80	106,691.00	-12.8%
Clerical, Technical and Office Salaries		2400	312,432.82	328,857.00	5.3%
Other Classified Salaries		2900	0.00	21,573.00	New
TOTAL, CLASSIFIED SALARIES			434,828.62	457,121.00	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	59,378.29	67,645.00	13.9%
OASDI/Medicare/Alternative		3301-3302	31,473.76	35,790.00	13.7%
Health and Welfare Benefits		3401-3402	69,041.11	60,442.00	-12.5%
Unemployment Insurance		3501-3502	216.23	282.00	30.4%
Workers' Compensation		3601-3602	13,590.39	12,804.00	-5.8%
OPEB, Allocated		3701-3702	5,013.87	21,100.00	320.8%
OPEB, Active Employees		3751-3752	27,428.13	8,783.00	-68.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			206,141.78	206,846.00	0.3%
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	825.17	34,126.00	4035.6%
Noncapitalized Equipment		4400	537.21	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,362.38	34,126.00	2404.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4.33	1,300.00	29923.1%
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	722,220.99	3,008,977.00	316.6%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			722,225.32	3,263,367.00	351.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,447,194.18	21,111,527.00	-40.4%
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			35,447,194.18	21,123,171.00	-40.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,811,752.28	25,084,631.00	-31.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,717,557.35	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,717,557.35	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,625,903.76	9,543,313.00	-0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,625,903.76	9,543,313.00	-0.9%
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)			(2,908,346.41)	(9,543,313.00)	228.1%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,749,544.89	92,400,000.00	-0.4%
5) TOTAL, REVENUES			92,749,544.89	92,400,000.00	-0.4%
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		1,313,335.11	1,377,476.00	4.9%
8) Plant Services	8000-8999		35,498,417.17	23,707,155.00	-33.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,811,752.28	25,084,631.00	-31.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55,937,792.61	67,315,369.00	20.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,717,557.35	0.00	-100.0%
b) Transfers Out		7600-7629	9,625,903.76	9,543,313.00	-0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,908,346.41)	(9,543,313.00)	228.1%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,029,446.20	57,772,056.00	8.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,941,395.08	233,970,841.28	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,941,395.08	233,970,841.28	29.3%
d) Other Restatements		9795	0.00	2,356,985.72	New
e) Adjusted Beginning Balance (F1c + F1d)			180,941,395.08	236,327,827.00	30.6%
2) Ending Balance, June 30 (E + F1e)			233,970,841.28	294,099,883.00	25.7%
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	233,970,841.28	294,099,883.00	25.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,059.60	0.00	-100.0%
5) TOTAL, REVENUES			133,059.60	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	12,000.00	100,000.00	733.3%
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			12,000.00	100,000.00	733.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			121,059.60	(100,000.00)	-182.6%
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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			121,059.60	(100,000.00)	-182.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,012,786.00	6,133,845.60	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,012,786.00	6,133,845.60	2.0%
d) Other Restatements		9795	0.00	(16,275.60)	New
e) Adjusted Beginning Balance (F1c + F1d)			6,012,786.00	6,117,570.00	1.7%
2) Ending Balance, June 30 (E + F1e)			6,133,845.60	6,017,570.00	-1.9%
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	6,133,845.60	6,017,570.00	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,163,263.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	61,989.74		
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			12,225,253.29		
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)			6,133,845.60		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	133,059.60	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			133,059.60	0.00	-100.0%
TOTAL, REVENUES			133,059.60	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,000.00	100,000.00	733.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,000.00	100,000.00	733.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,000.00	100,000.00	733.3%

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

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,059.60	0.00	-100.0%
5) TOTAL, REVENUES			133,059.60	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		12,000.00	100,000.00	733.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,000.00	100,000.00	733.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			121,059.60	(100,000.00)	-182.6%
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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			121,059.60	(100,000.00)	-182.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,012,786.00	6,133,845.60	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,012,786.00	6,133,845.60	2.0%
d) Other Restatements		9795	0.00	(16,275.60)	New
e) Adjusted Beginning Balance (F1c + F1d)			6,012,786.00	6,117,570.00	1.7%
2) Ending Balance, June 30 (E + F1e)			6,133,845.60	6,017,570.00	-1.9%
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	6,133,845.60	6,017,570.00	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
7710	State School Facilities Projects	6,133,845.60	6,017,570.00
Total, Restricted Balance		6,133,845.60	6,017,570.00

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(587,221.00)	44,717,652.00	-7715.1%
4) Other Local Revenue		8600-8799	4,105,728.97	3,270,000.00	-20.4%
5) TOTAL, REVENUES			3,518,507.97	47,987,652.00	1263.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,803,426.64	0.00	-100.0%
3) Employee Benefits		3000-3999	834,037.74	0.00	-100.0%
4) Books and Supplies		4000-4999	2,299.92	25,347.00	1002.1%
5) Services and Other Operating Expenditures		5000-5999	2,068,204.34	2,847,791.00	37.7%
6) Capital Outlay		6000-6999	25,107,524.48	28,642,108.00	14.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,815,493.12	31,515,246.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,296,985.15)	16,472,406.00	-162.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,538,978.92	0.00	-100.0%
b) Transfers Out		7600-7629	118,888,883.28	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			(113,349,904.36)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(139,646,889.51)	16,472,406.00	-111.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	432,912,901.94	293,266,012.43	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			432,912,901.94	293,266,012.43	-32.3%
d) Other Restatements		9795	0.00	9,396,998.57	New
e) Adjusted Beginning Balance (F1c + F1d)			432,912,901.94	302,663,011.00	-30.1%
2) Ending Balance, June 30 (E + F1e)			293,266,012.43	319,135,417.00	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	293,266,012.43	319,135,417.00	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	296,314,079.20		
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	1,728,434.28		
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			298,042,513.48		
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	4,776,501.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,776,501.05		
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)			293,266,012.43		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(587,221.00)	44,717,652.00	-7715.1%
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			(587,221.00)	44,717,652.00	-7715.1%
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	4,105,728.97	3,270,000.00	-20.4%
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			4,105,728.97	3,270,000.00	-20.4%
TOTAL, REVENUES			3,518,507.97	47,987,652.00	1263.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	137,083.40	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	172,053.12	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,494,290.12	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,803,426.64	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	242,080.49	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	137,663.79	0.00	-100.0%
Health and Welfare Benefits		3401-3402	268,850.22	0.00	-100.0%
Unemployment Insurance		3501-3502	906.48	0.00	-100.0%
Workers' Compensation		3601-3602	57,642.47	0.00	-100.0%
OPEB, Allocated		3701-3702	25,457.16	0.00	-100.0%
OPEB, Active Employees		3751-3752	101,437.13	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			834,037.74	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,299.92	25,347.00	1002.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,299.92	25,347.00	1002.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,869.57	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	2,064,334.77	2,847,791.00	38.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,068,204.34	2,847,791.00	37.7%
CAPITAL OUTLAY					
Land		6100	2,020,038.84	0.00	-100.0%
Land Improvements		6170	459,288.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	22,603,766.56	28,642,108.00	26.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	24,430.58	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,107,524.48	28,642,108.00	14.1%
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			29,815,493.12	31,515,246.00	5.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	5,538,978.92	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,538,978.92	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	118,888,883.28	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			118,888,883.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(113,349,904.36)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(587,221.00)	44,717,652.00	-7715.1%
4) Other Local Revenue		8600-8799	4,105,728.97	3,270,000.00	-20.4%
5) TOTAL, REVENUES			3,518,507.97	47,987,652.00	1263.9%
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		29,815,493.12	31,515,246.00	5.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,815,493.12	31,515,246.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,296,985.15)	16,472,406.00	-162.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,538,978.92	0.00	-100.0%
b) Transfers Out		7600-7629	118,888,883.28	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			(113,349,904.36)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(139,646,889.51)	16,472,406.00	-111.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	432,912,901.94	293,266,012.43	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			432,912,901.94	293,266,012.43	-32.3%
d) Other Restatements		9795	0.00	9,396,998.57	New
e) Adjusted Beginning Balance (F1c + F1d)			432,912,901.94	302,663,011.00	-30.1%
2) Ending Balance, June 30 (E + F1e)			293,266,012.43	319,135,417.00	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	293,266,012.43	319,135,417.00	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
7710	State School Facilities Projects	293,266,012.43	319,135,417.00
Total, Restricted Balance		293,266,012.43	319,135,417.00

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	100,246.00	2,732,775.00	2626.1%
3) Other State Revenue		8300-8599	1,362,366.10	3,334,062.00	144.7%
4) Other Local Revenue		8600-8799	36,125,163.52	51,325,373.00	42.1%
5) TOTAL, REVENUES			37,587,775.62	57,392,210.00	52.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,766,452.57	397,800.00	-85.6%
3) Employee Benefits		3000-3999	1,337,968.65	176,813.00	-86.8%
4) Books and Supplies		4000-4999	464,218.20	518,321.00	11.7%
5) Services and Other Operating Expenditures		5000-5999	2,227,923.59	9,994,868.00	348.6%
6) Capital Outlay		6000-6999	8,025,967.17	20,246,043.00	152.3%
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			14,822,530.18	31,333,845.00	111.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,765,245.44	26,058,365.00	14.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,064,540.06	0.00	-100.0%
b) Transfers Out		7600-7629	20,550,516.24	20,000,400.00	-2.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,485,976.18)	(20,000,400.00)	2.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,279,269.26	6,057,965.00	84.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,511,416.22	139,790,685.48	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,511,416.22	139,790,685.48	2.4%
d) Other Restatements		9795	0.00	12,791,316.52	New
e) Adjusted Beginning Balance (F1c + F1d)			136,511,416.22	152,582,002.00	11.8%
2) Ending Balance, June 30 (E + F1e)			139,790,685.48	158,639,967.00	13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	137,538,704.69	156,393,600.00	13.7%
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	2,251,980.79	2,246,367.00	-0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	137,808,199.51		
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	1,606,427.06		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	822,126.23		
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			140,236,752.80		
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	446,067.32		
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			446,067.32		
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)			139,790,685.48		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	100,246.00	2,732,775.00	2626.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			100,246.00	2,732,775.00	2626.1%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,362,366.10	3,334,062.00	144.7%
TOTAL, OTHER STATE REVENUE			1,362,366.10	3,334,062.00	144.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	27,635,861.05	26,000,000.00	-5.9%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,585,631.98	1,260,400.00	-20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,903,670.49	24,064,973.00	248.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,125,163.52	51,325,373.00	42.1%
TOTAL, REVENUES			37,587,775.62	57,392,210.00	52.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,195,801.59	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	170,023.61	145,923.00	-14.2%
Clerical, Technical and Office Salaries		2400	400,627.37	251,877.00	-37.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,766,452.57	397,800.00	-85.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	34.28	0.00	-100.0%
PERS		3201-3202	353,878.71	61,784.00	-82.5%
OASDI/Medicare/Alternative		3301-3302	213,523.01	30,442.00	-85.7%
Health and Welfare Benefits		3401-3402	478,128.37	48,985.00	-89.8%
Unemployment Insurance		3501-3502	1,425.64	245.00	-82.8%
Workers' Compensation		3601-3602	88,699.62	11,144.00	-87.4%
OPEB, Allocated		3701-3702	117,430.74	17,103.00	-85.4%
OPEB, Active Employees		3751-3752	84,848.28	7,110.00	-91.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,337,968.65	176,813.00	-86.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	450,586.38	518,321.00	15.0%
Noncapitalized Equipment		4400	13,631.82	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			464,218.20	518,321.00	11.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,399.46	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,393.11	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	113,391.38	6,928,000.00	6009.8%
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	2,076,739.64	3,066,868.00	47.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,227,923.59	9,994,868.00	348.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	217,225.92	0.00	-100.0%
Buildings and Improvements of Buildings		6200	7,105,443.95	20,246,043.00	184.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	703,297.30	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,025,967.17	20,246,043.00	152.3%
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			14,822,530.18	31,333,845.00	111.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,064,540.06	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,064,540.06	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	20,000,000.00	20,000,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	79,864.23	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	470,652.01	400.00	-99.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,550,516.24	20,000,400.00	-2.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(19,485,976.18)	(20,000,400.00)	2.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	100,246.00	2,732,775.00	2626.1%
3) Other State Revenue		8300-8599	1,362,366.10	3,334,062.00	144.7%
4) Other Local Revenue		8600-8799	36,125,163.52	51,325,373.00	42.1%
5) TOTAL, REVENUES			37,587,775.62	57,392,210.00	52.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,822,530.18	31,333,845.00	111.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,822,530.18	31,333,845.00	111.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,765,245.44	26,058,365.00	14.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,064,540.06	0.00	-100.0%
b) Transfers Out		7600-7629	20,550,516.24	20,000,400.00	-2.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,485,976.18)	(20,000,400.00)	2.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,279,269.26	6,057,965.00	84.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,511,416.22	139,790,685.48	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,511,416.22	139,790,685.48	2.4%
d) Other Restatements		9795	0.00	12,791,316.52	New
e) Adjusted Beginning Balance (F1c + F1d)			136,511,416.22	152,582,002.00	11.8%
2) Ending Balance, June 30 (E + F1e)			139,790,685.48	158,639,967.00	13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	137,538,704.69	156,393,600.00	13.7%
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	2,251,980.79	2,246,367.00	-0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5650	FEMA Public Assistance Funds	1,656,680.42	0.00
7810	Other Restricted State	2,664,839.66	0.00
9010	Other Restricted Local	133,217,184.61	156,393,600.00
Total, Restricted Balance		137,538,704.69	156,393,600.00

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,700,376.17	68,737,252.00	0.1%
3) Other State Revenue		8300-8599	3,803,132.00	5,413,687.00	42.3%
4) Other Local Revenue		8600-8799	800,268,464.00	813,778,878.00	1.7%
5) TOTAL, REVENUES			872,771,972.17	887,929,817.00	1.7%
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	893,658,235.02	885,049,362.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			893,658,235.02	885,049,362.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,886,262.85)	2,880,455.00	-113.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,890,803,677.75	0.00	-100.0%
b) Uses		7630-7699	1,887,011,012.73	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,792,665.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,093,597.83)	2,880,455.00	-116.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	781,386,258.11	764,292,660.28	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			781,386,258.11	764,292,660.28	-2.2%
d) Other Restatements		9795	0.00	18,134,955.83	New
e) Adjusted Beginning Balance (F1c + F1d)			781,386,258.11	782,427,616.11	0.1%
2) Ending Balance, June 30 (E + F1e)			764,292,660.28	785,308,071.11	2.7%
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	764,292,660.28	785,308,071.11	2.7%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	798,768,652.60		
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	75,827,847.81		
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			874,596,500.41		
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	110,303,840.13		
2) TOTAL, DEFERRED INFLOWS			110,303,840.13		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			764,292,660.28		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	68,700,376.17	68,737,252.00	0.1%
TOTAL, FEDERAL REVENUE			68,700,376.17	68,737,252.00	0.1%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,803,132.00	5,413,687.00	42.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,803,132.00	5,413,687.00	42.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	729,265,029.00	724,281,229.00	-0.7%
Unsecured Roll		8612	29,682,812.00	36,840,161.00	24.1%
Prior Years' Taxes		8613	10,726,944.00	19,351,227.00	80.4%
Supplemental Taxes		8614	23,889,214.00	27,283,991.00	14.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	3,160,461.00	3,138,951.00	-0.7%
Interest		8660	3,521,633.00	2,883,319.00	-18.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,371.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800,268,464.00	813,778,878.00	1.7%
TOTAL, REVENUES			872,771,972.17	887,929,817.00	1.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	389,995,000.00	432,453,832.00	10.9%
Bond Interest and Other Service Charges		7434	503,663,235.02	452,595,530.00	-10.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			893,658,235.02	885,049,362.00	-1.0%
TOTAL, EXPENDITURES			893,658,235.02	885,049,362.00	-1.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,890,803,677.75	0.00	-100.0%
(c) TOTAL, SOURCES			1,890,803,677.75	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,887,011,012.73	0.00	-100.0%
(d) TOTAL, USES			1,887,011,012.73	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,792,665.02	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,700,376.17	68,737,252.00	0.1%
3) Other State Revenue		8300-8599	3,803,132.00	5,413,687.00	42.3%
4) Other Local Revenue		8600-8799	800,268,464.00	813,778,878.00	1.7%
5) TOTAL, REVENUES			872,771,972.17	887,929,817.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	893,658,235.02	885,049,362.00	-1.0%
10) TOTAL, EXPENDITURES			893,658,235.02	885,049,362.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,886,262.85)	2,880,455.00	-113.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,890,803,677.75	0.00	-100.0%
b) Uses		7630-7699	1,887,011,012.73	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,792,665.02	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,093,597.83)	2,880,455.00	-116.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	781,386,258.11	764,292,660.28	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			781,386,258.11	764,292,660.28	-2.2%
d) Other Restatements		9795	0.00	18,134,955.83	New
e) Adjusted Beginning Balance (F1c + F1d)			781,386,258.11	782,427,616.11	0.1%
2) Ending Balance, June 30 (E + F1e)			764,292,660.28	785,308,071.11	2.7%
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	764,292,660.28	785,308,071.11	2.7%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	764,292,660.28	785,308,071.11
Total, Restricted Balance		764,292,660.28	785,308,071.11

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,295.40	0.00	-100.0%
5) TOTAL, REVENUES			4,295.40	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,295.40	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,295.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	390,458.94	394,754.34	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			390,458.94	394,754.34	1.1%
d) Other Restatements		9795	0.00	(1,773.40)	New
e) Adjusted Beginning Balance (F1c + F1d)			390,458.94	392,980.94	0.6%
2) Ending Balance, June 30 (E + F1e)			394,754.34	392,980.94	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	394,754.34	392,980.94	-0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	392,752.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,001.65		
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			394,754.34		
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)			394,754.34		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,295.40	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			4,295.40	0.00	-100.0%
TOTAL, REVENUES			4,295.40	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,295.40	0.00	-100.0%
5) TOTAL, REVENUES			4,295.40	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,295.40	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,295.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	390,458.94	394,754.34	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			390,458.94	394,754.34	1.1%
d) Other Restatements		9795	0.00	(1,773.40)	New
e) Adjusted Beginning Balance (F1c + F1d)			390,458.94	392,980.94	0.6%
2) Ending Balance, June 30 (E + F1e)			394,754.34	392,980.94	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	394,754.34	392,980.94	-0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	394,754.34	392,980.94
Total, Restricted Balance		394,754.34	392,980.94

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	571,924.24	571,925.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	373,380.46	335,300.00	-10.2%
5) TOTAL, REVENUES			945,304.70	907,225.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	42,717,460.40	36,929,184.00	-13.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,717,460.40	36,929,184.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,772,155.70)	(36,021,959.00)	-13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,670,523.72	36,021,959.00	-15.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,670,523.72	36,021,959.00	-15.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			898,368.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,617,992.08	57,516,360.10	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,617,992.08	57,516,360.10	1.6%
d) Other Restatements		9795	0.00	(47,300.10)	New
e) Adjusted Beginning Balance (F1c + F1d)			56,617,992.08	57,469,060.00	1.5%
2) Ending Balance, June 30 (E + F1e)			57,516,360.10	57,469,060.00	-0.1%
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	57,516,360.10	57,469,060.00	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,657,801.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	46,804,746.27		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	53,812.12		
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			57,516,360.10		
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)			57,516,360.10		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	571,924.24	571,925.00	0.0%
TOTAL, FEDERAL REVENUE			571,924.24	571,925.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	373,380.46	335,300.00	-10.2%
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			373,380.46	335,300.00	-10.2%
TOTAL, REVENUES			945,304.70	907,225.00	-4.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	12,096,239.00	13,668,766.00	13.0%
Other Debt Service - Principal		7439	30,621,221.40	23,260,418.00	-24.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,717,460.40	36,929,184.00	-13.6%
TOTAL, EXPENDITURES			42,717,460.40	36,929,184.00	-13.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	42,670,523.72	36,021,959.00	-15.6%
(a) TOTAL, INTERFUND TRANSFERS IN			42,670,523.72	36,021,959.00	-15.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			42,670,523.72	36,021,959.00	-15.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	571,924.24	571,925.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	373,380.46	335,300.00	-10.2%
5) TOTAL, REVENUES			945,304.70	907,225.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	42,717,460.40	36,929,184.00	-13.6%
10) TOTAL, EXPENDITURES			42,717,460.40	36,929,184.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(41,772,155.70)	(36,021,959.00)	-13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,670,523.72	36,021,959.00	-15.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,670,523.72	36,021,959.00	-15.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			898,368.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,617,992.08	57,516,360.10	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,617,992.08	57,516,360.10	1.6%
d) Other Restatements		9795	0.00	(47,300.10)	New
e) Adjusted Beginning Balance (F1c + F1d)			56,617,992.08	57,469,060.00	1.5%
2) Ending Balance, June 30 (E + F1e)			57,516,360.10	57,469,060.00	-0.1%
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	57,516,360.10	57,469,060.00	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	57,516,360.10	57,469,060.00
Total, Restricted Balance		57,516,360.10	57,469,060.00

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,038,648,903.81	1,096,577,212.00	5.6%
2) Federal Revenue		8100-8299	188,790,107.34	185,040,638.00	-2.0%
3) Other State Revenue		8300-8599	127,705,518.63	114,883,115.00	-10.0%
4) Other Local Revenue		8600-8799	63,898,494.17	37,812,475.00	-40.8%
5) TOTAL, REVENUES			1,419,043,023.95	1,434,313,440.00	1.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	471,600,482.49	500,439,274.18	6.1%
2) Classified Salaries		2000-2999	149,979,889.77	152,105,937.00	1.4%
3) Employee Benefits		3000-3999	171,875,015.46	200,867,724.00	16.9%
4) Books and Supplies		4000-4999	120,387,765.35	120,639,388.00	0.2%
5) Services and Other Operating Expenses		5000-5999	377,805,871.24	357,453,063.00	-5.4%
6) Depreciation		6000-6999	21,540,061.89	22,796,747.00	5.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	35,482,824.01	33,551,724.00	-5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,348,671,910.21	1,387,853,857.18	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,371,113.74	46,459,582.82	-34.0%
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	109,029.47	0.00	-100.0%
b) Uses		7630-7699	0.00	850,000.00	New
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			109,029.47	(850,000.00)	-879.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			70,480,143.21	45,609,582.82	-35.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	675,370,514.75	725,288,506.56	7.4%
b) Audit Adjustments		9793	3,713,384.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			679,083,898.75	725,288,506.56	6.8%
d) Other Restatements		9795	(24,275,535.40)	1,908,370.97	-107.9%
e) Adjusted Beginning Net Position (F1c + F1d)			654,808,363.35	727,196,877.53	11.1%
2) Ending Net Position, June 30 (E + F1e)			725,288,506.56	772,806,460.35	6.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	235,468,682.26	167,751,977.00	-28.8%
b) Restricted Net Position		9797	67,259,067.45	82,772,008.05	23.1%
c) Unrestricted Net Position		9790	422,560,756.85	522,282,475.30	23.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	84,495,174.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	295,167,194.13		
c) in Revolving Fund		9130	1,240,214.00		
d) with Fiscal Agent		9135	5,388,677.49		
e) collections awaiting deposit		9140	120,505.44		
2) Investments		9150	78,918,560.64		
3) Accounts Receivable		9200	95,411,086.88		
4) Due from Grantor Government		9290	55,011,425.77		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	107,996.11		
7) Prepaid Expenditures		9330	12,981,303.39		
8) Other Current Assets		9340	27,261,685.04		
9) Fixed Assets					
a) Land		9410	68,407,894.67		
b) Land Improvements		9420	27,189,175.28		
c) Accumulated Depreciation - Land Improvements		9425	(10,247,935.16)		
d) Buildings		9430	324,719,959.91		
e) Accumulated Depreciation - Buildings		9435	(65,649,327.42)		
f) Equipment		9440	83,229,784.68		
g) Accumulated Depreciation - Equipment		9445	(37,391,878.06)		
h) Work in Progress		9450	42,807,655.31		
10) TOTAL, ASSETS			1,089,169,153.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	354,731.83		
2) TOTAL, DEFERRED OUTFLOWS			354,731.83		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	94,749,700.07		
2) Due to Grantor Governments		9590	3,601,699.21		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	35,044,799.26		
5) Unearned Revenue		9650	49,646,218.13		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	303,279.62		
b) Net OPEB Obligation		9664	39,327,353.67		
c) Compensated Absences		9665	2,161,216.24		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	19,681,232.73		
f) Lease Revenue Bonds Payable		9668	8,728,579.35		
g) Other General Long-Term Liabilities		9669	110,753,232.62		
7) TOTAL, LIABILITIES			363,997,310.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	238,067.42		
2) TOTAL, DEFERRED INFLOWS			238,067.42		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			725,288,506.56		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	684,406,833.96	734,453,153.00	7.3%
Education Protection Account State Aid - Current Year		8012	128,373,622.88	144,535,701.00	12.6%
State Aid - Prior Years		8019	(6,994,491.52)	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	232,862,938.49	217,588,358.00	-6.6%
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			1,038,648,903.81	1,096,577,212.00	5.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	48,299,023.46	51,323,483.00	6.3%
Donated Food Commodities		8221	336,101.70	141,479.00	-57.9%
Interagency Contracts Between LEAs		8285	86,081,925.84	83,811,503.00	-2.6%
Title I, Part A, Basic	3010	8290	37,846,855.10	36,075,543.00	-4.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	604,824.00	1,179,162.00	95.0%
Title III, Part A, Immigrant Education Program	4201	8290	25,848.00	16,104.00	-37.7%
Title III, Part A, English Learner Program	4203	8290	1,929,526.66	1,680,907.00	-12.9%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	3,428,337.42	2,899,801.00	-15.4%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	222,246.00	834,670.00	275.6%
Career and Technical Education	3500-3599	8290	91,858.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	9,923,561.16	7,077,986.00	-28.7%
TOTAL, FEDERAL REVENUE			188,790,107.34	185,040,638.00	-2.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	3,640,914.96	4,082,793.00	12.1%
Mandated Costs Reimbursements		8550	22,738,564.29	6,304,806.00	-72.3%
Lottery - Unrestricted and Instructional Materials		8560	20,266,928.49	20,593,158.00	1.6%
After School Education and Safety (ASES)	6010	8590	15,841,293.77	15,625,315.00	-1.4%
Charter School Facility Grant	6030	8590	39,603,607.19	40,410,692.00	2.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	6,046,969.52	1,845,497.00	-69.5%
Career Technical Education Incentive Grant Program	6387	8590	827,489.04	583,847.00	-29.4%
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	18,739,751.37	25,437,007.00	35.7%
TOTAL, OTHER STATE REVENUE			127,705,518.63	114,883,115.00	-10.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	239,760.84	908,166.00	278.8%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	2,502,942.05	2,405,808.00	-3.9%
All Other Sales		8639	1,078,013.22	202,260.00	-81.2%
Leases and Rentals		8650	2,297,534.39	1,844,785.00	-19.7%
Interest		8660	2,941,338.34	1,753,180.00	-40.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,364,344.82	800,000.00	-76.2%
Fees and Contracts					
Child Development Parent Fees		8673	15,037.00	15,000.00	-0.2%
Transportation Fees From Individuals		8675	296,842.78	252,866.00	-14.8%
Interagency Services		8677	163,799.91	229,265.00	40.0%
All Other Fees and Contracts		8689	2,579,595.29	29,291,645.00	1035.5%
All Other Local Revenue		8699	47,492,985.64	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	926,299.89	109,500.00	-88.2%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			63,898,494.17	37,812,475.00	-40.8%
TOTAL, REVENUES			1,419,043,023.95	1,434,313,440.00	1.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	362,492,065.58	390,304,378.18	7.7%
Certificated Pupil Support Salaries		1200	28,521,434.25	29,905,414.00	4.9%
Certificated Supervisors' and Administrators' Salaries		1300	64,413,568.39	63,705,961.00	-1.1%
Other Certificated Salaries		1900	16,173,414.27	16,523,521.00	2.2%
TOTAL, CERTIFICATED SALARIES			471,600,482.49	500,439,274.18	6.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	51,078,480.51	51,108,936.00	0.1%
Classified Support Salaries		2200	18,494,481.58	24,043,081.00	30.0%
Classified Supervisors' and Administrators' Salaries		2300	13,819,561.06	14,883,033.00	7.7%
Clerical, Technical and Office Salaries		2400	35,134,068.14	36,168,819.00	2.9%
Other Classified Salaries		2900	31,453,298.48	25,902,068.00	-17.6%
TOTAL, CLASSIFIED SALARIES			149,979,889.77	152,105,937.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	55,493,282.79	65,410,947.00	17.9%
PERS		3201-3202	7,843,210.52	11,730,634.00	49.6%
OASDI/Medicare/Alternative		3301-3302	20,460,714.52	22,186,438.00	8.4%
Health and Welfare Benefits		3401-3402	71,710,085.51	81,450,836.00	13.6%
Unemployment Insurance		3501-3502	2,256,953.40	3,090,375.00	36.9%
Workers' Compensation		3601-3602	7,600,430.58	10,154,025.00	33.6%
OPEB, Allocated		3701-3702	4,212,238.56	3,037,143.00	-27.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,298,099.58	3,807,326.00	65.7%
TOTAL, EMPLOYEE BENEFITS			171,875,015.46	200,867,724.00	16.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,510,353.69	8,742,943.00	-8.1%
Books and Other Reference Materials		4200	4,882,700.97	4,076,047.00	-16.5%
Materials and Supplies		4300	41,778,839.59	41,238,618.00	-1.3%
Noncapitalized Equipment		4400	18,391,090.56	16,222,521.00	-11.8%
Food		4700	45,824,780.54	50,359,259.00	9.9%
TOTAL, BOOKS AND SUPPLIES			120,387,765.35	120,639,388.00	0.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,858,411.33	4,955,076.00	-15.4%
Dues and Memberships		5300	2,580,494.43	3,346,469.00	29.7%
Insurance		5400-5450	7,011,503.00	8,147,132.00	16.2%
Operations and Housekeeping Services		5500	25,834,392.12	29,479,376.00	14.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,252,309.49	104,096,107.00	-1.1%
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	224,699,939.69	199,683,038.00	-11.1%
Communications		5900	6,568,821.18	7,745,865.00	17.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			377,805,871.24	357,453,063.00	-5.4%
DEPRECIATION					
Depreciation Expense		6900	21,540,061.89	22,796,747.00	5.8%
TOTAL, DEPRECIATION			21,540,061.89	22,796,747.00	5.8%
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	6,382,829.04	5,132,851.00	-19.6%
Payments to County Offices		7142	238,720.10	342,244.00	43.4%
Payments to JPAs		7143	1,506,949.75	1,108,576.00	-26.4%
Other Transfers Out					
All Other Transfers		7281-7283	23,544,685.63	23,052,022.00	-2.1%
All Other Transfers Out to All Others		7299	1,447,420.05	755,853.00	-47.8%
Debt Service					
Debt Service - Interest		7438	2,362,219.44	3,160,178.00	33.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,482,824.01	33,551,724.00	-5.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,348,671,910.21	1,387,853,857.18	2.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	109,029.47	0.00	-100.0%
(c) TOTAL, SOURCES			109,029.47	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	850,000.00	New
(d) TOTAL, USES			0.00	850,000.00	New
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			109,029.47	(850,000.00)	-879.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,038,648,903.81	1,096,577,212.00	5.6%
2) Federal Revenue		8100-8299	188,790,107.34	185,040,638.00	-2.0%
3) Other State Revenue		8300-8599	127,705,518.63	114,883,115.00	-10.0%
4) Other Local Revenue		8600-8799	63,898,494.17	37,812,475.00	-40.8%
5) TOTAL, REVENUES			1,419,043,023.95	1,434,313,440.00	1.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		719,359,609.68	637,109,878.18	-11.4%
2) Instruction - Related Services	2000-2999		276,269,196.69	218,064,732.00	-21.1%
3) Pupil Services	3000-3999		95,074,462.82	110,094,048.00	15.8%
4) Ancillary Services	4000-4999		470,514.90	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		68,810,040.26	11,400,703.00	-83.4%
8) Plant Services	8000-8999		153,205,261.85	377,632,772.00	146.5%
9) Other Outgo	9000-9999	Except 7600-7699	35,482,824.01	33,551,724.00	-5.4%
10) TOTAL, EXPENSES			1,348,671,910.21	1,387,853,857.18	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,371,113.74	46,459,582.82	-34.0%
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	109,029.47	0.00	-100.0%
b) Uses		7630-7699	0.00	850,000.00	New
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			109,029.47	(850,000.00)	-879.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			70,480,143.21	45,609,582.82	-35.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	675,370,514.75	725,288,506.56	7.4%
b) Audit Adjustments		9793	3,713,384.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			679,083,898.75	725,288,506.56	6.8%
d) Other Restatements		9795	(24,275,535.40)	1,908,370.97	-107.9%
e) Adjusted Beginning Net Position (F1c + F1d)			654,808,363.35	727,196,877.53	11.1%
2) Ending Net Position, June 30 (E + F1e)			725,288,506.56	772,806,460.35	6.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	235,468,682.26	167,751,977.00	-28.8%
b) Restricted Net Position		9797	67,259,067.45	82,772,008.05	23.1%
c) Unrestricted Net Position		9790	422,560,756.85	522,282,475.30	23.6%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,360,175.13	2,951,228.00
5640	Medi-Cal Billing Option	27,242.08	9,727.23
5810	Other Restricted Federal	6,681.97	0.00
6230	California Clean Energy Jobs Act	890,169.36	128,005.00
6264	Educator Effectiveness (15-16)	2,321,034.83	2,593,638.33
6300	Lottery: Instructional Materials	509,652.47	336,090.49
7338	College Readiness Block Grant	1,432,891.01	1,638,159.00
7400	Quality Education Investment Act	2,239,216.98	2,239,217.00
7810	Other Restricted State	55,472,003.62	72,875,943.00
Total, Restricted Net Position		67,259,067.45	82,772,008.05

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,206,002,684.91	1,272,954,155.00	5.6%
5) TOTAL, REVENUES			1,206,002,684.91	1,272,954,155.00	5.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	444,427.89	450,637.00	1.4%
2) Classified Salaries		2000-2999	6,737,628.17	7,453,351.00	10.6%
3) Employee Benefits		3000-3999	4,907,333.94	4,064,048.00	-17.2%
4) Books and Supplies		4000-4999	278,829.41	618,966.00	122.0%
5) Services and Other Operating Expenses		5000-5999	1,183,505,978.34	1,220,993,275.00	3.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,195,874,197.75	1,233,580,277.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,128,487.16	39,373,878.00	288.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,128,487.16	39,373,878.00	288.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	317,336,312.21	327,464,799.37	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			317,336,312.21	327,464,799.37	3.2%
d) Other Restatements		9795	0.00	(8,749,824.37)	New
e) Adjusted Beginning Net Position (F1c + F1d)			317,336,312.21	318,714,975.00	0.4%
2) Ending Net Position, June 30 (E + F1e)			327,464,799.37	358,088,853.00	9.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	327,464,799.37	358,088,853.00	9.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	926,523,384.16		
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	28,834,703.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	47,978,113.66		
8) Other Current Assets		9340	5,800,813.00		
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			1,011,637,014.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	4,149,378.94		
2) TOTAL, DEFERRED OUTFLOWS			4,149,378.94		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	675,290,120.76		
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	11,011,223.39		
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			686,301,344.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,020,249.51		
2) TOTAL, DEFERRED INFLOWS			2,020,249.51		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			327,464,799.37		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,056,473.65	7,000,000.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,192,738,247.13	1,265,954,155.00	6.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,207,964.13	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,206,002,684.91	1,272,954,155.00	5.6%
TOTAL, REVENUES			1,206,002,684.91	1,272,954,155.00	5.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	444,427.89	450,637.00	1.4%
TOTAL, CERTIFICATED SALARIES			444,427.89	450,637.00	1.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	520.69	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,777,322.81	1,888,078.00	6.2%
Clerical, Technical and Office Salaries		2400	4,959,784.67	5,465,576.00	10.2%
Other Classified Salaries		2900	0.00	99,697.00	New
TOTAL, CLASSIFIED SALARIES			6,737,628.17	7,453,351.00	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	104,491.79	65,028.00	-37.8%
PERS		3201-3202	2,233,879.40	1,142,092.00	-48.9%
OASDI/Medicare/Alternative		3301-3302	509,882.28	580,590.00	13.9%
Health and Welfare Benefits		3401-3402	1,215,357.87	1,371,841.00	12.9%
Unemployment Insurance		3501-3502	3,785.14	4,815.00	27.2%
Workers' Compensation		3601-3602	263,956.91	221,377.00	-16.1%
OPEB, Allocated		3701-3702	115,234.41	478,878.00	315.6%
OPEB, Active Employees		3751-3752	460,746.14	199,427.00	-56.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,907,333.94	4,064,048.00	-17.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	265,251.94	617,466.00	132.8%
Noncapitalized Equipment		4400	13,577.47	1,500.00	-89.0%
TOTAL, BOOKS AND SUPPLIES			278,829.41	618,966.00	122.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,573.33	58,107.00	273.1%
Dues and Memberships		5300	2,544.00	2,150.00	-15.5%
Insurance		5400-5450	10,554,197.12	5,640,727.00	-46.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,142.00	5,500.00	156.8%
Transfers of Direct Costs - Interfund		5750	10,130.79	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,172,313,531.56	1,214,795,801.00	3.6%
Communications		5900	607,859.54	490,990.00	-19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,183,505,978.34	1,220,993,275.00	3.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,195,874,197.75	1,233,580,277.00	3.2%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,206,002,684.91	1,272,954,155.00	5.6%
5) TOTAL, REVENUES			1,206,002,684.91	1,272,954,155.00	5.6%
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		1,195,874,197.75	1,233,580,277.00	3.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,195,874,197.75	1,233,580,277.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,128,487.16	39,373,878.00	288.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,128,487.16	39,373,878.00	288.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	317,336,312.21	327,464,799.37	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			317,336,312.21	327,464,799.37	3.2%
d) Other Restatements		9795	0.00	(8,749,824.37)	New
e) Adjusted Beginning Net Position (F1c + F1d)			317,336,312.21	318,714,975.00	0.4%
2) Ending Net Position, June 30 (E + F1e)			327,464,799.37	358,088,853.00	9.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	327,464,799.37	358,088,853.00	9.4%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,071,021.76	120,311,200.00	21.4%
5) TOTAL, REVENUES			99,071,021.76	120,311,200.00	21.4%
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	179,090.53	175,000.00	-2.3%
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			179,090.53	175,000.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,891,931.23	120,136,200.00	21.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			98,891,931.23	120,136,200.00	21.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	145,237,604.55	244,129,535.78	68.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,237,604.55	244,129,535.78	68.1%
d) Other Restatements		9795	0.00	(4,358,722.23)	New
e) Adjusted Beginning Net Position (F1c + F1d)			145,237,604.55	239,770,813.55	65.1%
2) Ending Net Position, June 30 (E + F1e)			244,129,535.78	359,907,013.55	47.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	244,129,535.78	359,907,014.00	47.4%
c) Unrestricted Net Position		9790	0.00	(0.45)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	244,129,535.78		
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			244,129,535.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			244,129,535.78		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,071,021.76	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	78,000,000.00	120,311,200.00	54.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,071,021.76	120,311,200.00	21.4%
TOTAL, REVENUES			99,071,021.76	120,311,200.00	21.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	179,090.53	175,000.00	-2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			179,090.53	175,000.00	-2.3%
TOTAL, EXPENSES			179,090.53	175,000.00	-2.3%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,071,021.76	120,311,200.00	21.4%
5) TOTAL, REVENUES			99,071,021.76	120,311,200.00	21.4%
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		179,090.53	175,000.00	-2.3%
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			179,090.53	175,000.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			98,891,931.23	120,136,200.00	21.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			98,891,931.23	120,136,200.00	21.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	145,237,604.55	244,129,535.78	68.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,237,604.55	244,129,535.78	68.1%
d) Other Restatements		9795	0.00	(4,358,722.23)	New
e) Adjusted Beginning Net Position (F1c + F1d)			145,237,604.55	239,770,813.55	65.1%
2) Ending Net Position, June 30 (E + F1e)			244,129,535.78	359,907,013.55	47.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	244,129,535.78	359,907,014.00	47.4%
c) Unrestricted Net Position		9790	0.00	(0.45)	New

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	244,129,535.78	359,907,014.00
Total, Restricted Net Position		244,129,535.78	359,907,014.00

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	448,888.25	447,820.46	458,988.31	439,292.88	437,302.19	447,954.71
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	448,888.25	447,820.46	458,988.31	439,292.88	437,302.19	447,954.71
5. District Funded County Program ADA						
a. County Community Schools	144.91	140.69	144.91	144.91	144.91	144.91
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	287.31	279.15	287.31	287.31	287.31	287.31
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	432.22	419.84	432.22	432.22	432.22	432.22
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	449,320.47	448,240.30	459,420.53	439,725.10	437,734.41	448,386.93
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	41,277.80	41,142.63	41,227.80	40,789.77	40,642.45	40,789.77
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	41,277.80	41,142.63	41,227.80	40,789.77	40,642.45	40,789.77
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	106,490.98	106,117.68	106,493.08	108,685.97	108,602.40	108,682.46
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	106,490.98	106,117.68	106,493.08	108,685.97	108,602.40	108,682.46
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	147,768.78	147,260.31	147,720.88	149,475.74	149,244.85	149,472.23

	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	3,095,444,603.51	36,446.48	3,095,481,049.99	3,675,341.14	0.00	3,099,156,391.13
Work in Progress	711,170,468.41	(125,112,857.29)	586,057,611.12	142,227,865.17	1,328,661.78	726,956,814.51
Total capital assets not being depreciated	3,806,615,071.92	(125,076,410.81)	3,681,538,661.11	145,903,206.31	1,328,661.78	3,826,113,205.64
Capital assets being depreciated:						
Land Improvements	603,255,029.41	1,977,396.87	605,232,426.28	19,228,965.71	0.00	624,461,391.99
Buildings	15,286,732,269.58	61,047,058.74	15,347,779,328.32	199,038,327.89	0.00	15,546,817,656.21
Equipment	1,887,268,003.17	62,051,955.20	1,949,319,958.37	58,133,248.06	4,185,301.57	2,003,267,904.86
Total capital assets being depreciated	17,777,255,302.16	125,076,410.81	17,902,331,712.97	276,400,541.66	4,185,301.57	18,174,546,953.06
Accumulated Depreciation for:						
Land Improvements	(403,457,165.03)	(38,649.40)	(403,495,814.43)	(18,358,025.63)	0.00	(421,853,840.06)
Buildings	(5,145,137,949.23)	(1,089,137.76)	(5,146,227,086.99)	(477,952,729.78)	0.00	(5,624,179,816.77)
Equipment	(1,487,952,834.87)	(5,305,984.73)	(1,493,258,819.60)	(120,570,552.26)	(4,067,787.50)	(1,609,761,584.36)
Total accumulated depreciation	(7,036,547,949.13)	(6,433,771.89)	(7,042,981,721.02)	(616,881,307.67)	(4,067,787.50)	(7,655,795,241.19)
Total capital assets being depreciated, net	10,740,707,353.03	118,642,638.92	10,859,349,991.95	(340,480,766.01)	117,514.07	10,518,751,711.87
Governmental activity capital assets, net	14,547,322,424.95	(6,433,771.89)	14,540,888,653.06	(194,577,559.70)	1,446,175.85	14,344,864,917.51
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:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			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	0.00	0.00	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	2,861,862,917.05	301	3,617,576.01	303	2,858,245,341.04	305	79,434,292.72		307	2,778,811,048.32	309
2000 - Classified Salaries	963,790,888.20	311	23,466,446.68	313	940,324,441.52	315	104,967,651.82		317	835,356,789.70	319
3000 - Employee Benefits	1,825,942,606.19	321	63,514,910.72	323	1,762,427,695.47	325	70,067,737.87		327	1,692,359,957.60	329
4000 - Books, Supplies Equip Replace. (6500)	259,505,118.82	331	5,458,014.87	333	254,047,103.95	335	39,378,578.73		337	214,668,525.22	339
5000 - Services... & 7300 - Indirect Costs	781,291,047.31	341	15,610,954.86	343	765,680,092.45	345	289,562,905.28		347	476,117,187.17	349
TOTAL					6,580,724,674.43	365	TOTAL			5,997,313,508.01	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	2,116,835,317.22	375
2. Salaries of Instructional Aides Per EC 41011.	2100	224,446,554.46	380
3. STRS.	3101 & 3102	378,224,974.92	382
4. PERS.	3201 & 3202	31,855,786.73	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	51,689,490.96	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	419,000,981.63	385
7. Unemployment Insurance.	3501 & 3502	2,048,183.32	390
8. Workers' Compensation Insurance.	3601 & 3602	74,885,836.63	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	160,186,634.35	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3,459,173,760.22	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		275,425.45	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		5,459,242.35	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		3,453,439,092.42	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.58%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.58%
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).	5,997,313,508.01
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	11,037,753,228.00	(73,746,424.30)	10,964,006,803.70	1,892,813,358.00	2,336,544,526.00	10,520,275,635.70	526,540,003.70
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	275,754,660.34		275,754,660.34	33,038.55	32,569,159.00	243,218,539.89	41,026,182.23
Capital Leases Payable	1,366,686.92		1,366,686.92	295,700.81	657,849.44	1,004,538.29	410,845.77
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	783,455,061.24		783,455,061.24	389,886,617.00	469,891,512.29	703,450,165.95	208,956,486.00
Net Pension Liability	5,346,426,802.42		5,346,426,802.42	923,440,187.85	0.00	6,269,866,990.27	
Net OPEB Obligation	6,723,062,644.00		6,723,062,644.00	1,141,008,000.00	342,763,226.00	7,521,307,418.00	
Compensated Absences Payable	70,554,930.37		70,554,930.37	74,376,134.00	74,265,505.00	70,665,559.37	856,840.48
Governmental activities long-term liabilities	24,238,374,013.29	(73,746,424.30)	24,164,627,588.99	4,421,853,036.21	3,256,691,777.73	25,329,788,847.47	777,790,358.18
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

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,388,878,547.98		4,388,878,547.98			4,557,967,642.91
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	605,797.31		605,797.31			597,089.25
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
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 (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	449,320.47		449,320.47	439,725.10		439,725.10
2. Total Charter Schools ADA (Form A, Line C9)	147,768.78		147,768.78	149,475.74		149,475.74
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			597,089.25			589,200.84
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2016-17 Actual			2017-18 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	6,828,324.07		6,828,324.07	6,822,413.00		6,822,413.00
1. Homeowners' Exemption (Object 8021)	0.00		0.00	0.00		0.00
2. Timber Yield Tax (Object 8022)	7,840,340.08		7,840,340.08	7,840,133.00		7,840,133.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,028,224,968.72		1,028,224,968.72	1,017,780,222.00		1,017,780,222.00
4. Secured Roll Taxes (Object 8041)	37,675,442.56		37,675,442.56	37,675,443.00		37,675,443.00
5. Unsecured Roll Taxes (Object 8042)	15,250,075.71		15,250,075.71	19,023,094.00		19,023,094.00
6. Prior Years' Taxes (Object 8043)	25,588,475.39		25,588,475.39	26,141,394.00		26,141,394.00
7. Supplemental Taxes (Object 8044)	232,965,775.23		232,965,775.23	182,057,081.00		182,057,081.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,064,274.73		1,064,274.73	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)						
11. Comm. Redevelopment Funds (objects 8047 & 8625)	91,547,147.79		91,547,147.79	27,730,464.00		27,730,464.00
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)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,446,984,824.28	0.00	1,446,984,824.28	1,325,070,244.00	0.00	1,325,070,244.00
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)	1,446,984,824.28	0.00	1,446,984,824.28	1,325,070,244.00	0.00	1,325,070,244.00

	2016-17 Calculations			2017-18 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)			75,065,767.52			61,921,701.00
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)			75,065,767.52			61,921,701.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	5,059,224,772.84		5,059,224,772.84	5,271,099,883.00		5,271,099,883.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(6,983,501.84)		(6,983,501.84)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	5,052,241,271.00	0.00	5,052,241,271.00	5,271,099,883.00	0.00	5,271,099,883.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	8,583,598,976.67		8,583,598,976.67	8,577,521,386.00		8,577,521,386.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	19,645,370.23		19,645,370.23	11,752,698.00		11,752,698.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,388,878,547.98			4,557,967,642.91
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9856			0.9868
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,557,967,642.91			4,663,771,381.17
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,446,984,824.28			1,325,070,244.00
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)			71,650,710.00			70,704,100.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,186,048,586.15			3,400,622,838.17
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,186,048,586.15			3,400,622,838.17
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])			10,627,995.06			6,483,906.54
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,457,612,819.34			1,331,554,150.54
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)			3,175,420,591.09			3,394,138,931.63
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,457,612,819.34			
b. State Subventions (Line D8)			3,175,420,591.09			
c. Less: Excluded Appropriations (Line C23)			75,065,767.52			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,557,967,642.91			

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

(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) 185,511,381.66
- 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. 5,513,011.57
 - 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) 6,194,590,913.68

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) 3.08%

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. 1,969,637.69
Retain supporting documentation.

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

Contracted General Administrative Positions Not Paid Through Payroll

Total		TITLE	FTE	DUTIES
38,760.00	Oracle App Prog Level III	1.0 Oracle ETL Developer- HCDW-SS		
168,560.00	Oracle App. Prog. Level III	1.0 Oracle OBIEE Developer - HCDW-SS		
139,400.00	Other App. Programmer Level II	1.0 Central Student Safety System		
51,075.00	System Architect	1.0 Welligent System Architect		
126,000.00	MS Application Programmer Level III	1.0 Microsoft Dynamics CRM Developer		
19,383.00	Business Analyst Level II	1.0 Business Analyst for Safe School Plan		
95,490.00	MS Developer Level II	1.0 Sharepoint Administrator/Developer		
2,748.85	Oracle App. Prog. Level III	1.0 Welligent - Migration Off Mainframe		
32,032.00	Functional Configurator; ABAP Developer; SRM Functional Configurator	3.0 Post-Go-Live SAP Support Services		
43,200.00	Oracle App. Prog. Level III	1.0 Oracle ETL Developer - HCDW		
99,720.00	Project Manager	1.0 Welligent Project Management		
89,154.00	SAP Systems & Programming Level III; SAP Functional Analyst, Finance Level III	2.0 BASE System Production Support and New Change Requests		
154,280.00	SAP ABAP Development Level III	1.0 BASE System Production Support and New Change Requests		
61,464.00	SAP ABAP Development, Level III	1.0 eRecruit ALE Cleanup and Repair		
149,512.00	Oracle App Prog Level II	1.0 DSS Oracle Development		
194,712.00	SAP Portal Development Level III	1.0 SAP NetWeaver Gateway Configuration and Fiori Apps Development		
47,111.35	Oracle App. Prog. Level III	1.0 Welligent - Migration Off Mainframe		
138,900.00	Oracle Application Prog. Level III	1.0 Human Capital Data Warehouse		
34,980.00	MS Application Programmer Level III	1.0 Microsoft Dynamics CRM Developer		
62,600.00	MS Developer Level II	1.0 Sharepoint Administrator/Developer		
24,000.00	Oracle Fusion Middleware WebCenter Portal Analyst	1.0 Oracle WebCenter Portal Applicability		
7,280.00	Oracle App Prog Level II	1.0 DSS Oracle Development		
837,020.00	Architect - Level II; Architect - Level III; Business Analyst - Level II; Business Analyst - Level III; Database Specialist - Level III; Developer - Level I; Developer - Level II; Developer - Level III; Project Director - Level III; Project Manager - Level II; Project Manager - Level III; Quality Assurance - Level II; Quality Assurance - Level III	70.0 Application Managed Services		
24,922.80	Database Specialist Level III	1.0 School Top N Website Dashboard and Reporting		
5,280.00	SAP Systems & Programming Manager	1.0 BPCA-SEMI Dynamic		
156,246.00	Oracle App Prog. Level II	1.0 DSS Oracle Development		
130,680.00	Oracle App. Programmer, Level III	1.0 Oracle ETL Developer/HCDW-TIF		
21,771.00	Project Director Level III	1.0 Application Development & Deployment Services		
13,370.00	SAP Systems & Prog Level III	1.0 SAP NetWeaver Gateway Configuration and Fiori Apps Development		
116,688.00	Functional Resource Level III	1.0 Logistics Modernization System		
45,752.00	SAP Basis Administrator Level III	1.0 SAP ABAP System Upgrade		
72,072.00	SAP Functional Analyst	1.0 SAP MDM Upgrade Project		
88,844.00	SAP ABAP Development Level III	1.0 BASE System Production Support and New Change Requests		
57,600.00	SAP GRC Administration Level III	1.0 SAP User ID Management Project		
124,800.00	Project Manager	1.0 Welligent Project Management		
97,020.00	Welligent Software Developer	1.0 Welligent SPED Software Development Services		
9,675.00	Welligent System Architect	1.0 Welligent System Architect Services		
51,590.00	Business Analyst	1.0 Welligent SPED Business Analyst Services		
141,350.00	Business Analyst	1.0 Welligent Optimize IEP and Service Tracking Software Development Services		
1,200,235.21	Access Desk Coordinator; Account Manager; Asst Property Manager I; Asst Property Manager II; Facilities Manager; Fire Alarm Installer; Operations Manager; Operations Manager- HQ; Parking and Access Administrator; Security & Fire Life Safety Director; Vice President Operations (Morlin)	11.0 Facilities/Property Management Services		
243,508.36	Chief Analyst	1.0 Chief Analyst to the Independent Monitor, responsible for oversight of the Los Angeles Unified School District's special education program.		
294,225.00	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.		
5,513,011.57				

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)	297,170,481.48
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	27,436,627.21
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	986,034.50
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)	23,136,018.51
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)	1,876,497.18
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	1,969,637.69
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	352,575,296.57
9. Carry-Forward Adjustment (Part IV, Line F)	49,604,534.95
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	402,179,831.52

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,426,149,792.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,199,998,077.32
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	632,140,815.32
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	94,440,784.20
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,212,627.47
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	56,527,602.06
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)	15,364,093.26
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)	1,641,716.23
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)	728,033,413.75
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)	99,873,489.49
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	1,969,637.69
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)	115,393,156.12
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	144,522,163.22
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	348,489,197.15
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)	7,866,817,289.92

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)

4.48%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

5.11%

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)	352,575,296.57
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(29,992,201.66)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (3.47%) times Part III, Line B18); zero if negative	49,604,534.95
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.47%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.47%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	49,604,534.95
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:	not applicable
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:	not applicable
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:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	49,604,534.95

Approved indirect cost rate: 3.47%
Highest rate used in any program: 3.47%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	310,025,191.67	10,756,756.86	3.47%
01	3025	1,622,214.04	56,291.09	3.47%
01	3060	682,175.73	23,671.52	3.47%
01	3061	293,122.67	10,171.55	3.47%
01	3110	84,468.31	2,931.06	3.47%
01	3180	14,998,607.76	520,454.52	3.47%
01	3310	11,618,048.66	403,146.29	3.47%
01	3311	1,490,771.95	51,729.79	3.47%
01	3312	11,560,608.25	401,153.11	3.47%
01	3315	4,628,637.32	160,614.30	3.47%
01	3316	22,889.37	794.14	3.47%
01	3318	712,580.46	24,726.54	3.47%
01	3320	10,647,001.71	369,454.32	3.47%
01	3326	109,148.72	3,787.52	3.47%
01	3327	253,039.11	8,780.46	3.47%
01	3332	1,573,388.42	54,596.58	3.47%
01	3345	31,041.23	1,077.12	3.47%
01	3385	1,138,600.87	39,510.11	3.47%
01	3395	52,209.04	1,811.65	3.47%
01	3410	1,359,839.53	30,360.40	2.23%
01	3550	6,083,697.90	202,704.80	3.33%
01	4035	35,425,027.00	1,229,254.38	3.47%
01	4124	4,653,301.08	129,258.97	2.78%
01	4201	877,007.46	30,432.62	3.47%
01	4203	12,664,154.53	253,276.28	2.00%
01	4510	186,970.45	6,487.97	3.47%
01	5610	1,250,577.01	5,814.34	0.46%
01	5630	229,147.54	7,951.63	3.47%
01	5652	9,104.11	315.91	3.47%
01	5810	19,132,279.53	469,785.53	2.46%
01	6010	54,756,803.20	1,727,884.17	3.16%
01	6230	1,106,501.16	38,395.59	3.47%
01	6286	837,997.78	29,078.52	3.47%
01	6360	2,043,229.53	70,900.06	3.47%
01	6378	43,196.16	1,498.94	3.47%
01	6382	4,022,031.66	139,564.58	3.47%
01	6385	768,227.39	26,657.65	3.47%
01	6386	238,338.91	8,270.29	3.47%
01	6387	5,212,876.68	180,872.79	3.47%
01	6500	1,018,391,782.57	35,338,194.86	3.47%
01	6510	3,006,395.27	104,321.92	3.47%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6512	32,690,663.70	1,134,366.04	3.47%
01	6515	9,814.21	340.58	3.47%
01	6520	831,019.61	28,836.39	3.47%
01	6690	219,976.01	7,632.99	3.47%
01	7091	862,265.18	25,867.05	3.00%
01	7220	1,973,727.68	68,487.69	3.47%
01	7338	1,502,446.73	52,134.89	3.47%
01	7370	314,915.99	10,927.78	3.47%
01	7400	11,118,032.76	333,540.98	3.00%
01	7810	417,516.98	735.60	0.18%
01	8150	225,645,111.11	6,272,934.09	2.78%
01	9010	10,454,416.99	86,767.60	0.83%
11	5610	61,987.44	2,122.02	3.42%
11	5810	204,158.37	7,084.39	3.47%
11	6391	93,759,952.80	3,253,470.36	3.47%
11	7810	602,972.19	20,923.15	3.47%
11	9010	326,913.66	11,066.61	3.39%
12	5025	4,916,062.63	170,587.37	3.47%
12	6052	36,078.02	1,251.94	3.47%
12	6105	136,049,169.25	4,722,249.63	3.47%
12	9010	579,632.41	18,320.39	3.16%
13	5310	290,891,599.31	9,317,372.80	3.20%
13	5320	49,904,960.98	1,731,702.15	3.47%
13	5330	3,810,601.82	132,227.88	3.47%
13	5335	404,430.06	14,033.72	3.47%
13	5340	3,394,669.52	117,795.03	3.47%

Unaudited Actuals
2016-17 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	6,954,757.73	0.19	413,167.18	7,367,925.10
2. State Lottery Revenue		8560	90,436,122.61		29,039,233.27	119,475,355.88
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)			97,390,880.34	0.19	29,452,400.45	126,843,280.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries		1000-1999	59,789,728.52			59,789,728.52
2. Classified Salaries		2000-2999	1,343,231.87			1,343,231.87
3. Employee Benefits		3000-3999	22,617,592.36			22,617,592.36
4. Books and Supplies		4000-4999	4,201,426.98		28,942,747.98	33,144,174.96
5. a. Services and Other Operating Expenditures (Resource 1100)		5000-5999	469,526.36			469,526.36
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)			88,421,506.09	0.00	28,942,747.98	117,364,254.07
C. ENDING BALANCE						
(Must equal Line A6 minus Line B12)		979Z	8,969,374.25	0.19	509,652.47	9,479,026.91
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			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,174,384,058.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	716,574,885.93
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	6,212,627.47
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	69,244,981.62
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,070,476.35
4. Other Transfers Out	All	9200	7200-7299	25,795,086.28
5. Interfund Transfers Out	All	9300	7600-7629	78,734,752.95
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,746,757.39
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
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)				186,804,682.06
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	0.00
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)				7,271,004,490.52

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		595,500.61
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,209.90
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.)	7,101,196,490.72	11,758.67
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)	7,101,196,490.72	11,758.67
B. Required effort (Line A.2 times 90%)	6,391,076,841.65	10,582.80
C. Current year expenditures (Line I.E and Line II.B)	7,271,004,490.52	12,209.90
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 2018-19 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)	117,070,234.91	14,220,190.34	311,222,043.58	133,281,183.05	677,954,672.00	5,392,483.28	17,059,761.85	
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	26,646.64	26,646.64	26,646.64	26,646.64	26,646.64	26,646.64	30,043.00	
3100 Alternative Schools	9.00	9.00	9.00	9.00	9.00	9.00		
3200 Continuation Schools	167.00	167.00	167.00	167.00	167.00	167.00		
3300 Independent Study Centers	66.00	66.00	66.00	66.00	66.00	66.00		
3400 Opportunity Schools	38.00	38.00	38.00	38.00	38.00	38.00		
3550 Community Day Schools	47.58	47.58	47.58	47.58	47.58	47.58		
3700 Specialized Secondary Programs								
3800 Career Technical Education	0.50	0.50	0.50	0.50	0.50	0.50		
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)	5,246.96	5,246.96	5,246.96	5,246.96	4,760.46	4,760.46	11,900.00	
6000 ROC/P	177.10	177.10	177.10	177.10	177.10	177.10		
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
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	32,398.78	32,398.78	32,398.78	32,398.78	31,912.28	31,912.28	41,943.00	

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report

19 64733 0000000
Form PCR

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	4,512,663,811.68	1,056,378,201.65	5,569,042,013.33	274,444,626.52		5,843,486,639.85
3100	Alternative Schools	92,116,473.14	352,668.37	92,469,141.51	4,556,916.42		97,026,057.93
3200	Continuation Schools	31,869,997.55	6,543,957.80	38,413,955.35	1,893,055.14		40,307,010.49
3300	Independent Study Centers	9,467,684.44	2,586,234.82	12,053,919.26	594,021.98		12,647,941.24
3400	Opportunity Schools	7,291,257.57	1,489,044.29	8,780,301.86	432,696.80		9,212,998.66
3550	Community Day Schools	10,620,627.94	1,864,440.19	12,485,068.13	615,269.17		13,100,337.30
3700	Specialized Secondary Programs	319,855.99	0.00	319,855.99	15,762.63		335,618.62
3800	Career Technical Education	12,651,650.32	19,592.70	12,671,243.02	624,443.94		13,295,686.96
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	900,554.18	0.00	900,554.18	44,379.67		944,933.85
4850	Migrant Education	1,085,172.25	0.00	1,085,172.25	53,477.72		1,138,649.97
5000-5999	Special Education	1,553,992,144.32	200,026,699.11	1,754,018,843.43	86,438,752.88		1,840,457,596.31
6000	Regional Occupational Ctr/Prg (ROC/P)	23,743,318.84	6,939,730.09	30,683,048.93	1,512,072.97		32,195,121.90
Other Goals							
7110	Nonagency - Educational	259,453.17	0.00	259,453.17	12,785.96		272,239.13
7150	Nonagency - Other	8,363,047.39	0.00	8,363,047.39	412,134.33		8,775,181.72
8100	Community Services	5,826,038.90	0.00	5,826,038.90	287,109.54		6,113,148.44
8500	Child Care and Development Services	440,974.63	0.00	440,974.63	21,731.41		462,706.04
Other Costs							
----	Food Services					69,859,817.59	69,859,817.59
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					53,998,232.96	53,998,232.96
----	Other Outgo					120,239,801.75	120,239,801.75
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	30,034,545.23		30,034,545.23
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(19,520,207.44)		(19,520,207.44)
Total General Fund and Charter Schools Funds Expenditures		6,271,612,062.31	1,276,200,569.02	7,547,812,631.33	382,473,574.87	244,097,852.30	8,174,384,058.50

179

Unaudited Actuals
2016-17
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	3,397,203,850.43	346,071,593.13	19,465,639.62	234,933,798.54	197,758,151.61	19,853,823.09	126,264,814.86			73,849,934.63	96,362,205.77	4,512,663,811.68
	3100 Alternative Schools	2,756,794.25	17,900,871.85	0.00	318,100.61	288,761.01	67,345,947.48	2,404,369.01			1,101,628.93	0.00	92,116,473.14
	3200 Continuation Schools	19,790,654.23	174,690.93	0.00	10,133,134.86	179,049.64	402,251.77	0.00			1,150,188.15	40,027.97	31,869,997.55
	3300 Independent Study Centers	8,167,418.32	269,208.12	0.00	841,354.67	148,482.72	0.00	0.00			29,785.11	11,435.50	9,467,684.44
	3400 Opportunity Schools	4,456,967.03	0.00	270.83	1,479,633.40	310,308.22	43,488.00	0.00			1,000,590.09	0.00	7,291,257.57
	3550 Community Day Schools	5,967,819.11	149,596.48	0.00	2,263,829.40	2,144,673.80	85,434.00	0.00			9,275.15	0.00	10,620,627.94
	3700 Specialized Secondary Programs	319,855.99	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	319,855.99
	3800 Career Technical Education	12,100,489.71	446,858.18	3,162.19	81,610.24	16,797.64	0.00	0.00			2,732.36	0.00	12,651,650.32
	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
Other Goals	4760 Bilingual	847,392.00	51,290.19	0.00	1,865.84	6.15	0.00	0.00			0.00	0.00	900,554.18
	4850 Migrant Education	610,158.55	110,731.31	701.43	330,676.14	26,349.87	0.00	0.00			6,554.95	0.00	1,085,172.25
	5000-5999 Special Education	1,248,337,821.10	64,458,432.72	19,319,830.45	35,838,745.65	106,695,095.56	78,793,297.66	0.00			548,386.18	535.00	1,553,992,144.32
	6000 ROC/P	20,997,787.69	1,766,733.78	185,844.50	726,245.03	100,643.23	(1.27)	0.00			22,765.88	(56,700.00)	23,743,318.84
	7110 Nonagency - Educational	218,682.85	24,196.49	0.00	5,500.47	11,073.36	0.00	0.00	0.00	0.00	0.00	0.00	259,453.17
	7150 Nonagency - Other	365,575.41	3,383,473.18	0.00	368.65	3,723,656.01	0.00	800,146.19	0.00	77,311.58	10,517.22	(0.85)	8,363,047.39
	8100 Community Services		0.00	0.00	0.00	23,869.19	0.00		5,802,169.71	0.00	0.00	0.00	5,826,038.90
	8500 Child Care and Development Services	0.00	30,701.74	0.00	0.00	(184.87)	0.00		410,457.76	0.00	0.00	0.00	440,974.63
	Total Direct Charged Costs	4,722,141,266.67	435,740,378.10	38,975,449.02	286,954,863.50	311,426,733.14	166,524,240.73	129,469,330.06	6,212,627.47	77,311.58	77,732,358.65	96,357,503.39	6,271,612,062.31
											* 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	473,566,169.96	570,592,437.83	12,219,593.86	1,056,378,201.65
3100	Alternative Schools	159,948.69	192,719.68	0.00	352,668.37
3200	Continuation Schools	2,967,937.07	3,576,020.73	0.00	6,543,957.80
3300	Independent Study Centers	1,172,957.16	1,413,277.66	0.00	2,586,234.82
3400	Opportunity Schools	675,338.97	813,705.32	0.00	1,489,044.29
3550	Community Day Schools	845,595.48	1,018,844.71	0.00	1,864,440.19
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	8,886.05	10,706.65	0.00	19,592.70
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)	93,249,383.45	101,937,147.67	4,840,167.99	200,026,699.11
6000	ROC/P	3,147,435.05	3,792,295.04	0.00	6,939,730.09
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
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		575,793,651.88	683,347,155.29	17,059,761.85	1,276,200,569.02

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)	56,527,602.06
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	986,034.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	313,561,439.52
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	30,918,706.25
5	Total Central Administration Costs in General Fund and Charter Schools Funds	401,993,782.33
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	6,271,612,062.31
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,276,200,569.02
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	7,547,812,631.33
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	116,311,278.11
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	144,661,791.71
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	348,489,197.15
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	609,462,266.97
D. Total Direct Charged and Allocated Costs (B3 + C5)		8,157,274,898.30
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.93%

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)	69,859,817.59				69,859,817.59
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			53,998,232.96		53,998,232.96
Other Outgo (Objects 1000-7999)				120,239,801.75	120,239,801.75
Total Other Costs	69,859,817.59	0.00	53,998,232.96	120,239,801.75	244,097,852.30

Unaudited Actuals
2016-17 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	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(10,130.79)	0.00	(19,520,207.44)				
Other Sources/Uses Detail					37,298,887.97	78,734,752.95		
Fund Reconciliation							27,000,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE 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
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	3,294,666.53	0.00				
Other Sources/Uses Detail					10,619,291.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	4,912,409.33	0.00				
Other Sources/Uses Detail					31,160,587.59	0.00		
Fund Reconciliation							0.00	27,000,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	11,313,131.58	0.00				
Other Sources/Uses Detail					4,255,676.28	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					117,043,716.74	28,569,703.40		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,717,557.35	9,625,903.76		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,538,978.92	118,888,883.28		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,064,540.06	20,550,516.24		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					42,670,523.72	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA 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

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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	10,130.79	0.00						
Other Sources/Uses Detail					0.00	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	10,130.79	(10,130.79)	19,520,207.44	(19,520,207.44)	256,369,759.63	256,369,759.63	27,000,000.00	27,000,000.00