



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.

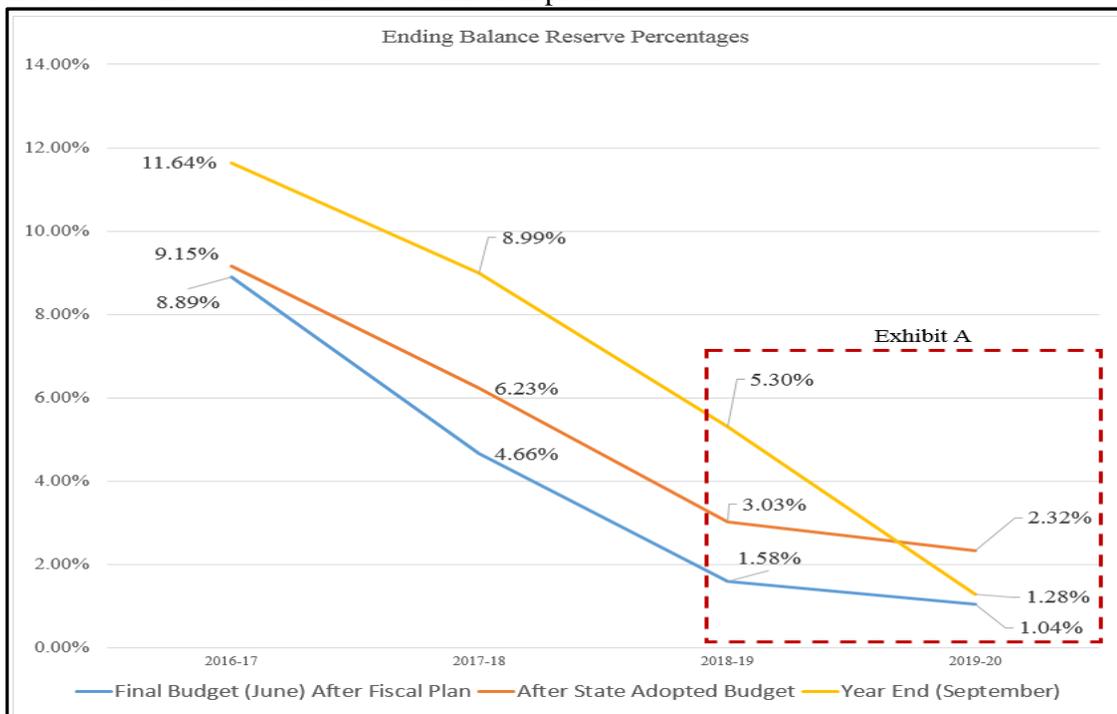
II. FISCAL ISSUES

- 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

| | 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 | Third | Variance | Unaudited | Third | Variance |
| | Actuals (UA) | Interim | UA vs. 3P | Actuals (UA) | Interim | 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 | Third | Variance | Unaudited | Third | Variance |
| | Actuals (UA) | Interim | UA vs. 3P | Actuals (UA) | Interim | 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 |
| Ending Balances @ Final Budget | | \$275.3 | \$43.0 | \$1.5 | |
| 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 |
| Revised Ending Balances @ Year End | | \$595.3 | \$317.6 | \$20.3 | |

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 | | | 2016-17 Actual | | | 2017-18 Budget |
| 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 | | | |



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

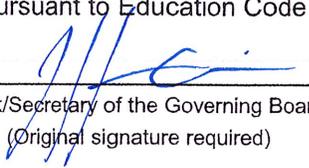
FINANCIAL REPORT

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:

For School District:

Teri Stockman

V. Luis Buendia

Name

Name

Business Services Consultant

Controller

Title

Title

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(213) 241-7889

Telephone

Telephone

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luis.buendia@lausd.net

E-mail Address

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 These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | \$4,557,967,642.91 |
| 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 | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 1,826,310,477.60 | 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 | | | | |

| 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) | |
| 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% |

| 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) | |
| 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% |

| 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) | |
| 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 | | 8800-8799 | 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 | 1,442,894,187.00 | 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) | | | | | |
| 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 Unaudited Actuals | 2017-18 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 | | <u>17,912,353.08</u> | <u>0.00</u> |

| 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 | | | 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) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 1,100.00 | 1,100.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 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% |

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

| 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% |

Unaudited Actuals
Building 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 | 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) | | | | | |
| 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% |

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

| 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 | | | 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% |

| <u>Resource</u> | <u>Description</u> | <u>2016-17 Unaudited Actuals</u> | <u>2017-18 Budget</u> |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| 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% |

Unaudited Actuals
State School Building Lease-Purchase 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 | 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% |

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

| 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 | | | | | |
| | | | 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 | | | 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 Unaudited Actuals | 2017-18 Budget |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 293,266,012.43 | 319,135,417.00 |
| Total, Restricted Balance | | <u>293,266,012.43</u> | <u>319,135,417.00</u> |

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

| 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 | | |

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

| 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% |

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

| 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% |

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
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 | 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 | | | 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 Unaudited Actuals | 2017-18 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 | | <u>137,538,704.69</u> | <u>156,393,600.00</u> |

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

| 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% |

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

| 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% |

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

| 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) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 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% |

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

| 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 | | | 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% |

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

| 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 | | | 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 | | <u>57,516,360.10</u> | <u>57,469,060.00</u> |

| 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 Unaudited Actuals | 2017-18 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% |

| <u>Resource</u> | <u>Description</u> | <u>2016-17 Unaudited Actuals</u> | <u>2017-18 Budget</u> |
|--------------------------------|--------------------|--------------------------------------|---------------------------|
| 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 |

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

| 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 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| 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 |

Current Expense Formula/Minimum Classroom Compensation

| 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 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 396 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 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 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 | | | 2016-17 Actual | | | 2017-18 Budget |
| 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 | | | |

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 | | FTE | DUTIES |
|--------------|---|------|---|
| TITLE | | | |
| 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 SPED Business Analyst Services |
| 1,200,235.21 | Access Desk Coordinator; Account Manager; 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 | Welligent Optimize IEP and Service Tracking Software Development Services |
| 243,508.36 | Chief Analyst | 1.0 | Facilities/Property Management Services |
| 294,225.00 | Research Director | 1.0 | Chief Analyst to the Independent Monitor, responsible for oversight of the Los Angeles Unified School District's special education program. |
| 5,513,011.57 | | | 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. |

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/lic)
(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) | <u>352,575,296.57</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(29,992,201.66)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.47%) times Part III, Line B18); zero if negative | <u>49,604,534.95</u> |
| 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 | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>49,604,534.95</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>49,604,534.95</u> |

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 |

Schedule of Allocation Factors (AF) for Support Costs

| | 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) | Pupil Transportation (Function 3600) | |
| | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) | |
| 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.) | | | | | | | | |
| 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 | |

| 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 | |
| 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 | | | | | | |
| ---- | Enterprise | | | | | | |
| ---- | Facilities Acquisition & Construction | | | | | | |
| ---- | Other Outgo | | | | | | |
| 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 | 8,174,384,058.50 | |

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 |
|-----------------------------------|-------------------------------------|--|---|--|---|---|---|---|---|--|--|---|------------------|
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 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 | 446,838.18 | 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 |
| 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 |
| Other Goals | | | | | | | | | | | | | |
| 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 | 3,385,473.18 | 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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (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 |

Unaudited Actuals
2016-17 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|------------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 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 |