



SAN DIEGO UNIFIED SCHOOL DISTRICT



UNAUDITED ACTUALS FINANCIAL REPORT FISCAL YEAR 2016-17

BOARD OF EDUCATION PRESENTATION
SEPTEMBER 12, 2017



OVERVIEW



- Purpose: Brief the Board on the Unaudited Actuals for Fiscal Year 2016-17
- Recommendation: The Board Approve the 2016-17 Unaudited Actuals and Submit to the San Diego County Office of Education by September 15 as Required by the CA Education Code



Principles: Financial Planning



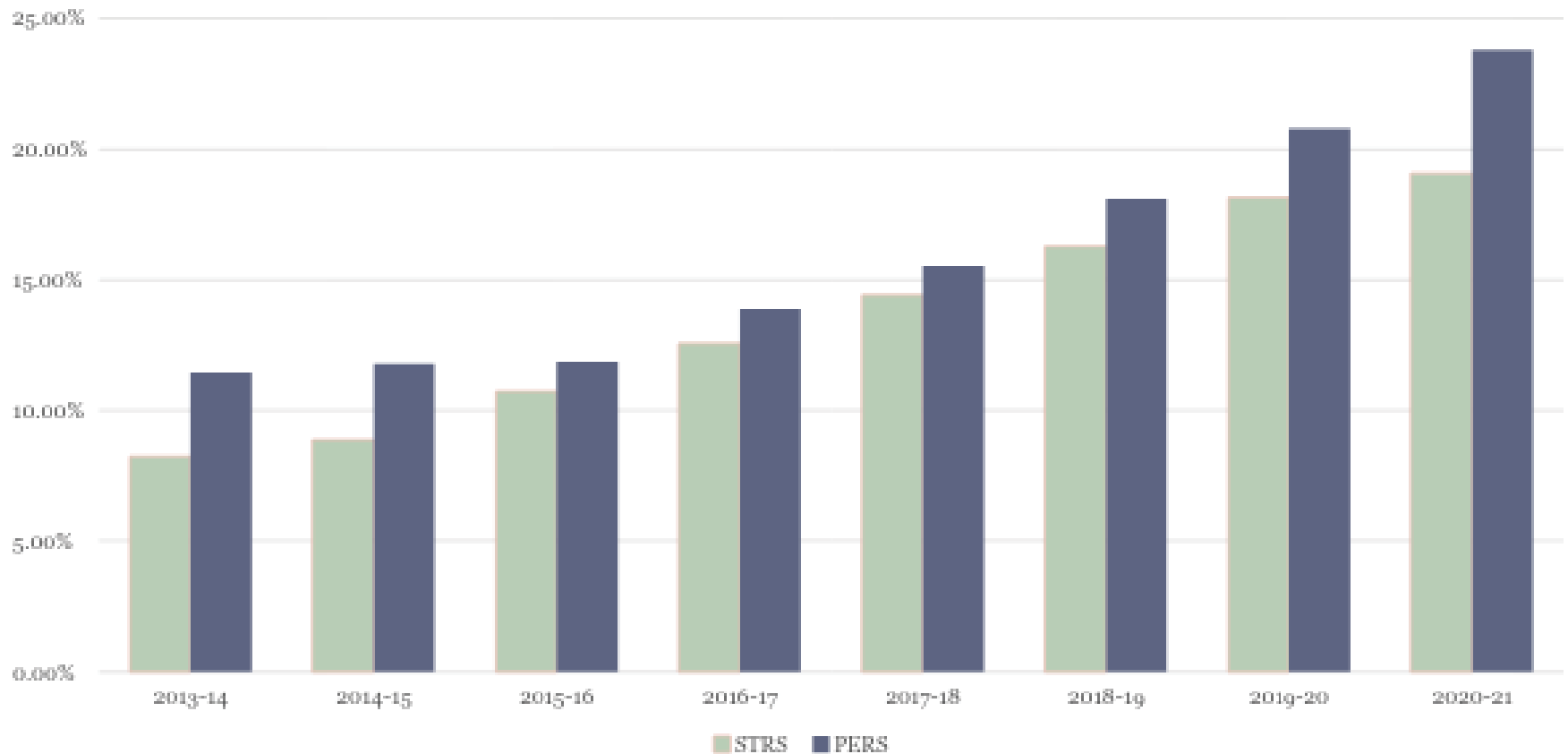
- Develop, maintain and communicate long-term strategies that ensure strong fiscal health for the District.
- The Board of Education's challenging decisions in the past year signaled the dedication to ensuring long-term plans and fiscal solvency in support of student outcomes.



STRS & PERS



Employer Pension Increased Costs - District's Estimated Cost - \$81 Mil increase by 2021





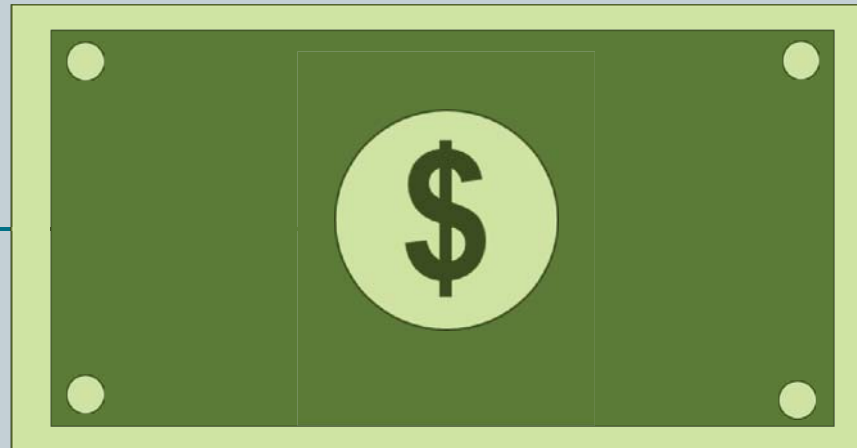
Increase STRS/PERS



2016-2017
Total: \$1.00



2020-2021
Total: \$1.05





Unaudited Actuals Overview



- Intention: Highlight Notable Changes and Comparative Data
- Bottom Line General Fund Unrestricted 2016-17:
 - Beginning Balance was \$123.4 Million
 - Ending Balance is \$ 51.5 Million
 - Entire Ending Balance is allocated to known liabilities and obligations



General Fund-Unrestricted Explanation of Reserves



Description	2016-17 Reserves
Required Reserves – Estimated Actuals	\$ 42,564,660
Required Reserves – Unaudited Actuals	\$ 51,537,556
Difference between Estimated Actuals and Unaudited Actuals	\$ 8,972,896
Adjustment to Required Reserves – Unaudited Actuals	
Adjustments for Fiscal Year 2017-18 (e.g. Non-Accruable Expenses, Adjusted Budget)	\$ 8,181,891
School Site Carryover	\$ 297,610
Misc. Required Reserves (Stores, Prepaids, Revolving Cash, Economic Uncertainties)	\$ 493,395
Subtotal	\$ 8,972,896
Reserve (Shortfall) / Surplus	\$ -



All Funds*

2016-17 Ending Balances



Fund	Fund Description	Beginning Balance	Revenue	Expenses	Transfers In/ (Transfers Out)	Ending Balance
01	General Fund	\$ 161,912,644	\$ 1,289,193,780	\$ (1,369,750,375)	\$ 1,362,019	\$ 82,718,069
11	Adult Education	988,280	1,691,154	(1,102,799)	-	1,576,634
12	Child Development	2,362	19,814,286	(27,433,216)	7,619,290	2,722
13	Cafeteria Special Revenue	980,156	66,766,854	(64,944,124)	147,315	2,950,201
15	Pupil Transportation Equipment	408,956	4,202	-	-	413,158
20	Special Reserve - Retiree Benefits	2,163,476	23,943	-	119,267	2,306,686
21	Building Fund	760,831,303	7,757,752	(277,032,748)	-	491,556,307
25	Capital Facilities Fund	55,801,415	44,021,815	(20,252,825)	(16,538,495)	63,031,910
35	County School Facilities	70,565,999	1,259,592	(6,801,849)	-	65,023,743
40	Reserve - Capital Projects	6,449,973	3,670,376	(2,079,093)	(379,397)	7,661,859
51	Bond Interest & Redemption	334,175,211	232,793,139	(236,850,277)	-	330,118,073
67	Self Insurance Fund	24,269,153	42,100,467	(40,261,539)	7,670,000	33,778,082
	TOTAL	\$ 1,418,548,927	\$ 1,709,097,360	\$ (2,046,508,845)	\$ 0	\$ 1,081,137,444

*For Individual Fund Detail, Please Review SACS Report



GASB: 68 Effect on District's Financial Statements



		In Millions		
Fund	Fund Description	Revenue	Expense	Total
01	General Fund	\$48.252	(\$48.252)	\$0.000
11	Adult Education Fund	\$0.043	(\$0.043)	\$0.000
12	Child Development Fund	\$0.702	(\$0.702)	\$0.000
21	Building Fund	\$0.008	(\$0.008)	\$0.000
35	County School Facilities Fund	\$0.000	(\$0.000)	\$0.000
40	Special Reserve for Capital Outlay	\$0.000	(\$0.000)	\$0.000
67	Self-Insurance Fund	\$0.006	(\$0.006)	\$0.000
Total		\$49.012	(\$49.012)	\$0.000



Next Steps



- The District's External Auditors Will Independently Review and Audit These Financial Data to Validate:
 - Accuracy
 - Compliance with:
 - Generally Accepted Accounting Principles (GAAP)
 - Governmental Accounting Standards Board (GASB)
 - CA School Accounting Manual (CSAM)
 - Funding Requirements and Regulations
- As Required by the CA Education Code, the Audited Financial Report and External Auditor's Report Will Be Presented to the Board in December 2017



Recommended Action



Staff Recommends that the Board Approve the
2016-17 Unaudited Actuals and Submit to the
San Diego County Office of Education as
Required by Law



Questions?

San Diego Unified School District
Unaudited Actuals
For the Fiscal Year 2016-17

TABLE OF CONTENTS

FORM	TITLE	PAGE NUMBER
TOC	Table of Contents	1
	CERTIFICATIONS	
CA	Unaudited Actuals Certification	3
	FUNDS SUMMARY	
EFB	2016-17 Ending Fund Balances	5
	FUND FORMS - Expenditures by:	
01	General Fund	6 15
11	Adult Education Fund	18 27
12	Child Development Fund	30 37
13	Cafeteria Special Revenue Fund	40 47
15	Pupil Transportation Equipment Fund	50 57
20	Special Reserve Fund for Post-Employment Benefits (Retiree Medical)	60 65
21	Building Fund	68 76
25	Capital Facilities Fund	79 86
35	County School Facilities Fund	89 97
40	Special Reserve Fund for Capital Outlay Projects	100 108
51	Bond Interest and Redemption Fund	111 117
67	Self-Insurance Fund	120 128

San Diego Unified School District
Unaudited Actuals
For the Fiscal Year 2016-17

TABLE OF CONTENTS

FORM	TITLE	PAGE NUMBER
SUPPLEMENTAL FORMS		
A	Average Daily Attendance	131
ASSET	Schedule of Capital Assets	134
	Current Expense Formula/Minimum Classroom	
CEA	Compensation - Actuals	135
DEBT	Schedule of Long-Term Liabilities	136
GANN	Appropriations Limit Calculations	137
ICR	Indirect Cost Rate Worksheet	140
L	Lottery Report	145
NCMOE	No Child Left Behind MOE Expenditures	146
PCRAF	Program Cost Report - Allocation Factors	149
PCR	Program Cost Report	150
SIAA	Summary of Interfund Activities - Actuals	155
TECHNICAL REVIEW CHECKS (SACS)		
TRC-UA	Technical Review Checks - Unaudited Actuals	157
TRC-OB	Technical Review Checks - Budget	159

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)	62.89%
	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.	\$61,988,608.75
	Adjusted Appropriations Limit	\$720,119,303.72
	Appropriations Subject to Limit	\$720,119,303.72
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	3.38%
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

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: Sep 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:

Alexandre Macasinag
Name
Sr. Manager, Fin Acct & Data
Title
858/292-3668
Telephone
alexandre.macasinag@sdcoe.net
E-mail Address

For School District:

Greg Ottinger
Name
Chief Business Officer
Title
619/260-5460
Telephone
gottinger@sandi.net
E-mail Address

SAN DIEGO UNIFIED SCHOOL DISTRICT

Financial Services Division

Budget Development Department

August 31, 2017

**2016/17 Unaudited Actuals Report
Fiscal Year-End Fund Balances (Unaudited)**

Fund	Fund Description	Beginning Balance	Revenue	Expenses	Transfers In/ (Transfers Out)	Ending Balance
01	General Fund	\$ 161,912,644	\$ 1,289,193,780	\$ (1,369,750,375)	\$ 1,362,019	\$ 82,718,069
11	Adult Education	988,280	1,691,154	(1,102,799)	-	1,576,634
12	Child Development	2,362	19,814,286	(27,433,216)	7,619,290	2,722
13	Cafeteria Special Revenue	980,156	66,766,854	(64,944,124)	147,315	2,950,201
15	Pupil Transportation Equipment	408,956	4,202	-	-	413,158
20	Special Reserve - Retiree Benefits	2,163,476	23,943	-	119,267	2,306,686
21	Building Fund	760,831,303	7,757,752	(277,032,748)	-	491,556,307
25	Capital Facilities Fund	55,801,415	44,021,815	(20,252,825)	(16,538,495)	63,031,910
35	County School Facilities Fund	70,565,999	1,259,592	(6,801,849)	-	65,023,743
40	Special Reserve - Capital Projects	6,449,973	3,670,376	(2,079,093)	(379,397)	7,661,859
51	Bond Interest & Redemption	334,175,211	232,793,139	(236,850,277)	-	330,118,073
67	Self Insurance Fund	24,269,153	42,100,467	(40,261,539)	7,670,000	33,778,082
TOTAL		\$ 1,418,548,927	\$ 1,709,097,360	\$ (2,046,508,845)	\$ -	\$ 1,081,137,444

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	965,676,779.96	4,927,761.00	970,604,540.96	986,776,899.00	4,700,000.00	991,476,899.00	2.2%
2) Federal Revenue		8100-8299	12,599,133.77	98,235,906.14	110,835,039.91	11,115,000.00	82,744,716.00	93,859,716.00	-15.3%
3) Other State Revenue		8300-8599	19,375,987.63	152,554,482.69	171,930,470.32	18,983,844.00	143,339,345.00	162,323,189.00	-5.6%
4) Other Local Revenue		8600-8799	20,755,696.67	14,901,138.35	35,656,835.02	23,674,311.00	8,445,067.00	32,119,378.00	-9.9%
5) TOTAL, REVENUES			1,018,407,598.03	270,619,288.18	1,289,026,886.21	1,040,550,054.00	239,229,128.00	1,279,779,182.00	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	451,988,572.99	150,478,338.85	602,466,911.84	423,402,192.00	139,155,750.00	562,557,942.00	-6.6%
2) Classified Salaries		2000-2999	128,812,546.49	98,005,809.39	226,818,355.88	107,184,001.00	93,591,560.00	200,775,561.00	-11.5%
3) Employee Benefits		3000-3999	235,450,179.72	159,689,902.16	395,140,081.88	254,709,451.00	163,675,276.00	418,384,727.00	5.9%
4) Books and Supplies		4000-4999	15,537,068.81	24,718,555.30	40,255,624.11	12,390,066.00	22,503,059.00	34,893,125.00	-13.3%
5) Services and Other Operating Expenditures		5000-5999	19,545,225.36	72,518,084.99	92,063,310.35	25,542,038.00	62,038,643.00	87,580,681.00	-4.9%
6) Capital Outlay		6000-6999	442,876.83	13,443,158.47	13,886,035.30	181,971.00	697,015.00	878,986.00	-93.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	43,847.00	731,431.00	775,278.00	0.00	1,291,948.00	1,291,948.00	66.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,674,374.54)	4,019,152.02	(1,655,222.52)	(5,843,304.00)	3,913,123.00	(1,930,181.00)	16.6%
9) TOTAL, EXPENDITURES			846,145,942.66	523,604,432.18	1,369,750,374.84	817,566,415.00	486,866,374.00	1,304,432,789.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			172,261,655.37	(252,985,144.00)	(80,723,488.63)	222,983,639.00	(247,637,246.00)	(24,653,607.00)	-69.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	15,194,625.30	0.00	15,194,625.30	21,827,605.00	0.00	21,827,605.00	43.7%
b) Transfers Out		7600-7629	13,832,605.95	0.00	13,832,605.95	12,613,236.00	0.00	12,613,236.00	-8.8%
2) Other Sources/Uses									
a) Sources		8930-8979	166,894.06	0.00	166,894.06	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(245,608,355.74)	245,608,355.74	0.00	(243,839,640.00)	243,839,640.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(244,079,442.33)	245,608,355.74	1,528,913.41	(234,625,271.00)	243,839,640.00	9,214,369.00	502.7%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(71,817,786.96)	(7,376,788.26)	(79,194,575.22)	(11,641,632.00)	(3,797,606.00)	(15,439,238.00)	-80.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	128,447,696.68	33,464,947.59	161,912,644.27	51,537,556.74	31,180,512.32	82,718,069.06	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,447,696.68	33,464,947.59	161,912,644.27	51,537,556.74	31,180,512.32	82,718,069.06	-48.9%
d) Other Restatements		9795	(5,092,352.98)	5,092,352.99	0.01	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,355,343.70	38,557,300.58	161,912,644.28	51,537,556.74	31,180,512.32	82,718,069.06	-48.9%
2) Ending Balance, June 30 (E + F1e)			51,537,556.74	31,180,512.32	82,718,069.06	39,895,924.74	27,382,906.32	67,278,831.06	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	54,000.00	0.00	54,000.00	57,800.00	0.00	57,800.00	7.0%
Stores		9712	2,506,219.31	0.00	2,506,219.31	1,674,228.00	0.00	1,674,228.00	-33.2%
Prepaid Expenditures		9713	515,203.76	18,601.68	533,805.44	850,000.00	0.00	850,000.00	59.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	31,161,912.82	31,161,912.82	0.00	27,417,526.27	27,417,526.27	-12.0%
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	20,787,133.66	0.00	20,787,133.66	1,999,999.00	0.00	1,999,999.00	-90.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	27,675,000.00	0.00	27,675,000.00	26,341,000.00	0.00	26,341,000.00	-4.8%
Unassigned/Unappropriated Amount		9790	0.01	(2.18)	(2.17)	8,972,897.74	(34,619.95)	8,938,277.79	#####

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		111,407,155.39	3,029,318.76	114,436,474.15								
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00								
b) in Banks	9120		0.00	0.00	0.00								
c) in Revolving Fund	9130		54,000.00	0.00	54,000.00								
d) with Fiscal Agent	9135		0.00	0.00	0.00								
e) collections awaiting deposit	9140		0.00	0.00	0.00								
2) Investments	9150		0.00	0.00	0.00								
3) Accounts Receivable	9200		2,971,091.26	465,510.82	3,436,602.08								
4) Due from Grantor Government	9290		5,209,044.74	37,041,747.95	42,250,792.69								
5) Due from Other Funds	9310		19,803,770.21	23,051,007.49	42,854,777.70								
6) Stores	9320		2,506,219.31	0.00	2,506,219.31								
7) Prepaid Expenditures	9330		515,203.76	18,601.68	533,805.44								
8) Other Current Assets	9340		0.00	0.00	0.00								
9) TOTAL, ASSETS			142,466,484.67	63,606,186.70	206,072,671.37								
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		54,939,245.92	11,794,824.74	66,734,070.66								
2) Due to Grantor Governments	9590		30,370,292.00	206,389.41	30,576,681.41								
3) Due to Other Funds	9610		5,619,390.02	6,874,554.41	12,493,944.43								
4) Current Loans	9640		0.00	0.00	0.00								
5) Unearned Revenue	9650		0.00	13,549,905.79	13,549,905.79								
6) TOTAL, LIABILITIES			90,928,927.94	32,425,674.35	123,354,602.29								
J. DEFERRED INFLOWS OF RESOURCES													
1) Deferred Inflows of Resources	9690		0.00	0.00	0.00								
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00								
K. FUND EQUITY													
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			51,537,556.73	31,180,512.35	82,718,069.08								

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	346,585,534.00	0.00	346,585,534.00	402,039,759.00	0.00	402,039,759.00	16.0%
Education Protection Account State Aid - Current Year		8012	20,215,978.00	0.00	20,215,978.00	20,188,822.00	0.00	20,188,822.00	-0.1%
State Aid - Prior Years		8019	339,832.00	0.00	339,832.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	4,749,240.76	0.00	4,749,240.76	4,891,716.00	0.00	4,891,716.00	3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	635,431,461.31	0.00	635,431,461.31	651,689,782.00	0.00	651,689,782.00	2.6%
Unsecured Roll Taxes		8042	21,219,179.45	0.00	21,219,179.45	21,651,012.00	0.00	21,651,012.00	2.0%
Prior Years' Taxes		8043	(314,592.50)	0.00	(314,592.50)	(271,806.00)	0.00	(271,806.00)	-13.6%
Supplemental Taxes		8044	13,335,263.77	0.00	13,335,263.77	12,546,214.00	0.00	12,546,214.00	-5.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(7,918,663.00)	0.00	(7,918,663.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	42,604,911.17	0.00	42,604,911.17	2,445,967.00	0.00	2,445,967.00	-94.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,084,166,807.96	0.00	1,084,166,807.96	1,107,262,803.00	0.00	1,107,262,803.00	2.1%
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	(118,490,028.00)	0.00	(118,490,028.00)	(120,485,904.00)	0.00	(120,485,904.00)	1.7%
Property Taxes Transfers		8097	0.00	4,927,761.00	4,927,761.00	0.00	4,700,000.00	4,700,000.00	-4.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			965,676,779.96	4,927,761.00	970,604,540.96	986,776,899.00	4,700,000.00	991,476,899.00	2.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	11,356,149.70	695,872.54	12,052,022.24	10,000,000.00	1,000,000.00	11,000,000.00	-8.7%
Special Education Entitlement		8181	0.00	19,415,505.80	19,415,505.80	0.00	20,374,793.00	20,374,793.00	4.9%
Special Education Discretionary Grants		8182	0.00	4,453,859.81	4,453,859.81	0.00	3,064,683.00	3,064,683.00	-31.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		40,613,247.27	40,613,247.27		36,374,625.00	36,374,625.00	-10.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		4,822,861.36	4,822,861.36		6,621,314.00	6,621,314.00	37.3%
Title III, Part A, Immigrant Educator Program	4201	8290		405,979.52	405,979.52		309,672.00	309,672.00	-23.7%

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)	
Title III, Part A, English Learner Program	4203	8290		2,509,599.00	2,509,599.00		2,509,599.00	2,509,599.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510								
Other NCLB / Every Student Succeeds Act		8290		3,493,741.86	3,493,741.86		3,406,491.00	3,406,491.00	-2.5%
Career and Technical Education	3500-3599	8290		1,072,957.00	1,072,957.00		1,072,955.00	1,072,955.00	0.0%
All Other Federal Revenue	All Other	8290	1,242,984.07	20,752,281.98	21,995,266.05	1,115,000.00	8,010,584.00	9,125,584.00	-58.5%
TOTAL, FEDERAL REVENUE			12,599,133.77	98,235,906.14	110,835,039.91	11,115,000.00	82,744,716.00	93,859,716.00	-15.3%
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		57,981,129.00	57,981,129.00		59,094,635.00	59,094,635.00	1.9%
Prior Years	6500	8319		578,945.00	578,945.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,052,866.00	3,052,866.00	0.00	3,100,491.00	3,100,491.00	1.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,722,478.00	0.00	3,722,478.00	3,616,094.00	0.00	3,616,094.00	-2.9%
Lottery - Unrestricted and Instructional Materials		8560	15,206,978.43	5,056,622.27	20,263,600.70	15,202,750.00	4,750,859.00	19,953,609.00	-1.5%
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		17,543,277.89	17,543,277.89		18,543,847.00	18,543,847.00	5.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,901,080.00	1,901,080.00		1,003,552.00	1,003,552.00	-47.2%
Career Technical Education Incentive Grant Program	6387	8590		6,154,455.16	6,154,455.16		1,326,372.00	1,326,372.00	-78.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	446,531.20	60,286,107.37	60,732,638.57	165,000.00	55,519,589.00	55,684,589.00	-8.3%
TOTAL, OTHER STATE REVENUE			19,375,987.63	152,554,482.69	171,930,470.32	18,983,844.00	143,339,345.00	162,323,189.00	-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	140,583.93	0.00	140,583.93	110,000.00	0.00	110,000.00	-21.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,801,187.38	0.00	3,801,187.38	9,500,000.00	0.00	9,500,000.00	149.9%
Interest		8660	5,622,544.63	7,499.76	5,630,044.39	4,250,000.00	0.00	4,250,000.00	-24.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	365,425.00	0.00	365,425.00	250,000.00	0.00	250,000.00	-31.6%
Interagency Services		8677	4,767,929.19	602,110.88	5,370,040.07	5,252,676.00	0.00	5,252,676.00	-2.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,766,637.13	13,478,692.80	19,245,329.93	4,311,635.00	7,795,067.00	12,106,702.00	-37.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	291,389.41	139,261.20	430,650.61	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		673,573.71	673,573.71		650,000.00	650,000.00	-3.5%
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			20,755,696.67	14,901,138.35	35,656,835.02	23,674,311.00	8,445,067.00	32,119,378.00	-9.9%
TOTAL, REVENUES			1,018,407,598.03	270,619,288.18	1,289,026,886.21	1,040,550,054.00	239,229,128.00	1,279,779,182.00	-0.7%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	373,787,361.62	119,725,528.39	493,512,890.01	354,824,880.00	109,747,423.00	464,572,303.00	-5.9%
Certificated Pupil Support Salaries		1200	33,521,704.48	13,587,109.76	47,108,814.24	31,484,038.00	14,067,516.00	45,551,554.00	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	39,518,039.66	4,776,768.92	44,294,808.58	32,952,424.00	3,846,339.00	36,798,763.00	-16.9%
Other Certificated Salaries		1900	5,161,467.23	12,388,931.78	17,550,399.01	4,140,850.00	11,494,472.00	15,635,322.00	-10.9%
TOTAL, CERTIFICATED SALARIES			451,988,572.99	150,478,338.85	602,466,911.84	423,402,192.00	139,155,750.00	562,557,942.00	-6.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,695,207.91	43,553,545.54	45,248,753.45	1,131,947.00	41,450,344.00	42,582,291.00	-5.9%
Classified Support Salaries		2200	57,324,435.33	38,601,304.35	95,925,739.68	40,359,843.00	40,342,356.00	80,702,199.00	-15.9%
Classified Supervisors' and Administrators' Salaries		2300	17,629,084.42	4,747,979.17	22,377,063.59	15,396,820.00	4,345,675.00	19,742,495.00	-11.8%
Clerical, Technical and Office Salaries		2400	47,382,306.20	7,746,789.87	55,129,096.07	47,847,298.00	5,867,920.00	53,715,218.00	-2.6%
Other Classified Salaries		2900	4,781,512.63	3,356,190.46	8,137,703.09	2,448,093.00	1,585,265.00	4,033,358.00	-50.4%
TOTAL, CLASSIFIED SALARIES			128,812,546.49	98,005,809.39	226,818,355.88	107,184,001.00	93,591,560.00	200,775,561.00	-11.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	55,814,081.52	66,589,104.87	122,403,186.39	61,097,045.00	68,446,121.00	129,543,166.00	5.8%
PERS		3201-3202	16,962,708.73	12,812,116.17	29,774,824.90	16,647,528.00	14,506,891.00	31,154,419.00	4.6%
OASDI/Medicare/Alternative		3301-3302	16,082,333.70	9,737,195.25	25,819,528.95	14,311,574.00	9,177,680.00	23,489,254.00	-9.0%
Health and Welfare Benefits		3401-3402	117,769,919.73	61,948,399.17	179,718,318.90	119,758,413.00	63,097,506.00	182,855,919.00	1.7%
Unemployment Insurance		3501-3502	289,846.91	124,301.51	414,148.42	265,429.00	116,869.00	382,298.00	-7.7%
Workers' Compensation		3601-3602	17,190,191.34	7,705,383.72	24,895,575.06	15,893,464.00	6,979,321.00	22,872,785.00	-8.1%
OPEB, Allocated		3701-3702	2,684,743.07	490,021.53	3,174,764.60	2,026,485.00	1,004,619.00	3,031,104.00	-4.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,656,354.72	283,379.94	8,939,734.66	24,709,513.00	346,269.00	25,055,782.00	180.3%
TOTAL, EMPLOYEE BENEFITS			235,450,179.72	159,689,902.16	395,140,081.88	254,709,451.00	163,675,276.00	418,384,727.00	5.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	22,123.91	1,951,938.15	1,974,062.06	11,299.00	3,499,869.00	3,511,168.00	77.9%
Books and Other Reference Materials		4200	74,024.79	151,353.69	225,378.48	69,533.00	29,953.00	99,486.00	-55.9%
Materials and Supplies		4300	14,791,484.24	17,084,313.84	31,875,798.08	11,628,371.00	17,250,869.00	28,879,240.00	-9.4%
Noncapitalized Equipment		4400	649,435.87	5,530,949.62	6,180,385.49	680,863.00	1,722,368.00	2,403,231.00	-61.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,537,068.81	24,718,555.30	40,255,624.11	12,390,066.00	22,503,059.00	34,893,125.00	-13.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,784,501.99	54,228,552.08	56,013,054.07	2,017,658.00	47,837,370.00	49,855,028.00	-11.0%
Travel and Conferences		5200	851,228.70	1,608,899.54	2,460,128.24	546,907.00	823,204.00	1,370,111.00	-44.3%
Dues and Memberships		5300	429,422.95	60,674.19	490,097.14	324,616.00	4,600.00	329,216.00	-32.8%
Insurance		5400 - 5450	7,596.00	0.00	7,596.00	40,917.00	0.00	40,917.00	438.7%
Operations and Housekeeping Services		5500	23,379,289.34	0.00	23,379,289.34	21,000,713.00	0.00	21,000,713.00	-10.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,586,228.26	300,420.56	2,886,648.82	3,134,243.00	252,965.00	3,387,208.00	17.3%
Transfers of Direct Costs		5710	(28,009,223.70)	28,009,223.70	0.00	(24,061,527.00)	24,061,527.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(283,186.13)	(19,378,061.36)	(19,661,247.49)	(241,044.00)	(14,380,000.00)	(14,621,044.00)	-25.6%
Professional/Consulting Services and Operating Expenditures		5800	13,617,486.67	7,576,064.38	21,193,551.05	14,197,706.00	3,315,504.00	17,513,210.00	-17.4%
Communications		5900	5,181,881.28	112,311.90	5,294,193.18	8,581,849.00	123,473.00	8,705,322.00	64.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,545,225.36	72,518,084.99	92,063,310.35	25,542,038.00	62,038,643.00	87,580,681.00	-4.9%

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	97,738.48	201,834.56	299,573.04	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	12,171,911.98	12,171,911.98	0.00	392,000.00	392,000.00	-96.8%
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	345,138.35	1,069,411.93	1,414,550.28	181,971.00	305,015.00	486,986.00	-65.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			442,876.83	13,443,158.47	13,886,035.30	181,971.00	697,015.00	878,986.00	-93.7%
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	43,847.00	0.00	43,847.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	731,431.00	731,431.00	0.00	1,291,948.00	1,291,948.00	76.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,847.00	731,431.00	775,278.00	0.00	1,291,948.00	1,291,948.00	66.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,019,152.02)	4,019,152.02	0.00	(3,913,123.00)	3,913,123.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,655,222.52)	0.00	(1,655,222.52)	(1,930,181.00)	0.00	(1,930,181.00)	16.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,674,374.54)	4,019,152.02	(1,655,222.52)	(5,843,304.00)	3,913,123.00	(1,930,181.00)	16.6%
TOTAL, EXPENDITURES			846,145,942.66	523,604,432.18	1,369,750,374.84	817,566,415.00	486,866,374.00	1,304,432,789.00	-4.8%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	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	15,194,625.30	0.00	15,194,625.30	21,827,605.00	0.00	21,827,605.00	43.7%
(a) TOTAL, INTERFUND TRANSFERS IN			15,194,625.30	0.00	15,194,625.30	21,827,605.00	0.00	21,827,605.00	43.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	147,314.69	0.00	147,314.69	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	13,685,291.26	0.00	13,685,291.26	12,613,236.00	0.00	12,613,236.00	-7.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,832,605.95	0.00	13,832,605.95	12,613,236.00	0.00	12,613,236.00	-8.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	166,894.06	0.00	166,894.06	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			166,894.06	0.00	166,894.06	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(245,608,355.74)	245,608,355.74	0.00	(243,839,640.00)	243,839,640.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(245,608,355.74)	245,608,355.74	0.00	(243,839,640.00)	243,839,640.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(244,079,442.33)	245,608,355.74	1,528,913.41	(234,625,271.00)	243,839,640.00	9,214,369.00	502.7%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	965,676,779.96	4,927,761.00	970,604,540.96	986,776,899.00	4,700,000.00	991,476,899.00	2.2%
2) Federal Revenue		8100-8299	12,599,133.77	98,235,906.14	110,835,039.91	11,115,000.00	82,744,716.00	93,859,716.00	-15.3%
3) Other State Revenue		8300-8599	19,375,987.63	152,554,482.69	171,930,470.32	18,983,844.00	143,339,345.00	162,323,189.00	-5.6%
4) Other Local Revenue		8600-8799	20,755,696.67	14,901,138.35	35,656,835.02	23,674,311.00	8,445,067.00	32,119,378.00	-9.9%
5) TOTAL, REVENUES			1,018,407,598.03	270,619,288.18	1,289,026,886.21	1,040,550,054.00	239,229,128.00	1,279,779,182.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		526,549,559.88	330,385,782.19	856,935,342.07	503,944,827.00	320,413,646.00	824,358,473.00	-3.8%
2) Instruction - Related Services	2000-2999		113,263,075.57	46,839,348.73	160,102,424.30	109,466,519.00	40,462,473.00	149,928,992.00	-6.4%
3) Pupil Services	3000-3999		69,995,644.86	94,437,716.41	164,433,361.27	67,218,837.00	91,425,088.00	158,643,925.00	-3.5%
4) Ancillary Services	4000-4999		3,503,644.70	397,738.49	3,901,383.19	3,282,037.00	150,997.00	3,433,034.00	-12.0%
5) Community Services	5000-5999		1,087,523.59	4,176.00	1,091,699.59	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		331,738.08	0.00	331,738.08	23,930,753.00	0.00	23,930,753.00	7113.7%
7) General Administration	7000-7999		49,363,604.34	5,343,330.81	54,706,935.15	48,507,311.00	4,513,388.00	53,020,699.00	-3.1%
8) Plant Services	8000-8999		78,317,544.76	45,464,908.55	123,782,453.31	57,795,852.00	28,608,834.00	86,404,686.00	-30.2%
9) Other Outgo	9000-9999	Except 7600-7699	3,733,606.88	731,431.00	4,465,037.88	3,420,279.00	1,291,948.00	4,712,227.00	5.5%
10) TOTAL, EXPENDITURES			846,145,942.66	523,604,432.18	1,369,750,374.84	817,566,415.00	486,866,374.00	1,304,432,789.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			172,261,655.37	(252,985,144.00)	(80,723,488.63)	222,983,639.00	(247,637,246.00)	(24,653,607.00)	-69.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	15,194,625.30	0.00	15,194,625.30	21,827,605.00	0.00	21,827,605.00	43.7%
b) Transfers Out		7600-7629	13,832,605.95	0.00	13,832,605.95	12,613,236.00	0.00	12,613,236.00	-8.8%
2) Other Sources/Uses									
a) Sources		8930-8979	166,894.06	0.00	166,894.06	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(245,608,355.74)	245,608,355.74	0.00	(243,839,640.00)	243,839,640.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(244,079,442.33)	245,608,355.74	1,528,913.41	(234,625,271.00)	243,839,640.00	9,214,369.00	502.7%

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)			(71,817,786.96)	(7,376,788.26)	(79,194,575.22)	(11,641,632.00)	(3,797,606.00)	(15,439,238.00)	-80.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	128,447,696.68	33,464,947.59	161,912,644.27	51,537,556.74	31,180,512.32	82,718,069.06	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,447,696.68	33,464,947.59	161,912,644.27	51,537,556.74	31,180,512.32	82,718,069.06	-48.9%
d) Other Restatements		9795	(5,092,352.98)	5,092,352.99	0.01	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,355,343.70	38,557,300.58	161,912,644.28	51,537,556.74	31,180,512.32	82,718,069.06	-48.9%
2) Ending Balance, June 30 (E + F1e)			51,537,556.74	31,180,512.32	82,718,069.06	39,895,924.74	27,382,906.32	67,278,831.06	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	54,000.00	0.00	54,000.00	57,800.00	0.00	57,800.00	7.0%
Stores		9712	2,506,219.31	0.00	2,506,219.31	1,674,228.00	0.00	1,674,228.00	-33.2%
Prepaid Expenditures		9713	515,203.76	18,601.68	533,805.44	850,000.00	0.00	850,000.00	59.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	31,161,912.82	31,161,912.82	0.00	27,417,526.27	27,417,526.27	-12.0%
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	20,787,133.66	0.00	20,787,133.66	1,999,999.00	0.00	1,999,999.00	-90.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	27,675,000.00	0.00	27,675,000.00	26,341,000.00	0.00	26,341,000.00	-4.8%
Unassigned/Unappropriated Amount		9790	0.01	(2.18)	(2.17)	8,972,897.74	(34,619.95)	8,938,277.79	#####

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
4201	ESEA: Title III, Immigrant Education Program	0.49	0.49
4510	Indian Education	0.04	0.04
5640	Medi-Cal Billing Option	3,182,636.48	1,845,075.48
6230	California Clean Energy Jobs Act	7,128,713.12	7,138,194.12
6264	Educator Effectiveness (15-16)	4,630,022.04	4,312,152.04
6300	Lottery: Instructional Materials	4,283,598.86	4,701,321.86
6385	Governor's CTE Initiative: California Partnership Academies	0.02	0.02
7338	College Readiness Block Grant	2,564,882.23	0.00
7810	Other Restricted State	1,522.56	1,520.56
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,571,133.26	2,574,515.00
9010	Other Restricted Local	6,799,403.72	6,844,746.66
Total, Restricted Balance		31,161,912.82	27,417,526.27

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	1,664,792.00	1,676,094.00	0.7%
4) Other Local Revenue		8600-8799	26,362.15	10,000.00	-62.1%
5) TOTAL, REVENUES			1,691,154.15	1,686,094.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	549,952.18	632,227.00	15.0%
2) Classified Salaries		2000-2999	31,701.48	54,626.00	72.3%
3) Employee Benefits		3000-3999	224,315.03	328,626.00	46.5%
4) Books and Supplies		4000-4999	67,339.91	588,036.00	773.2%
5) Services and Other Operating Expenditures		5000-5999	197,598.64	40,280.00	-79.6%
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	31,891.99	61,210.00	91.9%
9) TOTAL, EXPENDITURES			1,102,799.23	1,705,005.00	54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			588,354.92	(18,911.00)	-103.2%
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)			588,354.92	(18,911.00)	-103.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	988,279.52	1,576,634.44	59.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			988,279.52	1,576,634.44	59.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			988,279.52	1,576,634.44	59.5%
2) Ending Balance, June 30 (E + F1e)			1,576,634.44	1,557,723.44	-1.2%
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	1,576,634.44	1,557,723.44	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,531,884.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,791.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	135,145.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,672,820.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	17,550.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	78,636.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			96,186.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,576,634.44		

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	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	1,621,739.00	1,621,739.00	0.0%
All Other State Revenue	All Other	8590	43,053.00	54,355.00	26.3%
TOTAL, OTHER STATE REVENUE			1,664,792.00	1,676,094.00	0.7%

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	15,886.15	10,000.00	-37.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,476.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,362.15	10,000.00	-62.1%
TOTAL, REVENUES			1,691,154.15	1,686,094.00	-0.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	389,824.27	493,916.00	26.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	126,406.21	128,311.00	1.5%
Other Certificated Salaries		1900	33,721.70	10,000.00	-70.3%
TOTAL, CERTIFICATED SALARIES			549,952.18	632,227.00	15.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	2,901.22	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,800.26	54,626.00	89.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,701.48	54,626.00	72.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	109,213.13	145,588.00	33.3%
PERS		3201-3202	1,942.85	8,467.00	335.8%
OASDI/Medicare/Alternative		3301-3302	10,099.07	13,344.00	32.1%
Health and Welfare Benefits		3401-3402	83,419.60	135,096.00	61.9%
Unemployment Insurance		3501-3502	290.83	344.00	18.3%
Workers' Compensation		3601-3602	17,449.59	20,605.00	18.1%
OPEB, Allocated		3701-3702	1,298.37	4,121.00	217.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	601.59	1,061.00	76.4%
TOTAL, EMPLOYEE BENEFITS			224,315.03	328,626.00	46.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,846.00	30,000.00	338.2%
Books and Other Reference Materials		4200	0.00	20,000.00	New
Materials and Supplies		4300	35,266.26	538,036.00	1425.6%
Noncapitalized Equipment		4400	25,227.65	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			67,339.91	588,036.00	773.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	163,904.82	31,500.00	-80.8%
Travel and Conferences		5200	2,006.99	80.00	-96.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,095.76	4,600.00	119.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,710.98	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	21,074.15	4,100.00	-80.5%
Communications		5900	2,805.94	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,598.64	40,280.00	-79.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	31,891.99	61,210.00	91.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,891.99	61,210.00	91.9%
TOTAL, EXPENDITURES			1,102,799.23	1,705,005.00	54.6%

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	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	1,664,792.00	1,676,094.00	0.7%
4) Other Local Revenue		8600-8799	26,362.15	10,000.00	-62.1%
5) TOTAL, REVENUES			1,691,154.15	1,686,094.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		779,207.74	1,311,854.00	68.4%
2) Instruction - Related Services	2000-2999		288,665.18	331,941.00	15.0%
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		31,891.99	61,210.00	91.9%
8) Plant Services	8000-8999		3,034.32	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,102,799.23	1,705,005.00	54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			588,354.92	(18,911.00)	-103.2%
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)			588,354.92	(18,911.00)	-103.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	988,279.52	1,576,634.44	59.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			988,279.52	1,576,634.44	59.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			988,279.52	1,576,634.44	59.5%
2) Ending Balance, June 30 (E + F1e)			1,576,634.44	1,557,723.44	-1.2%
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	1,576,634.44	1,557,723.44	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6391	Adult Education Block Grant Program	1,497,490.97	1,513,896.97
6392	Adult Education Block Grant Data and Accountability	44,420.33	29,110.33
9010	Other Restricted Local	34,723.14	14,716.14
Total, Restricted Balance		1,576,634.44	1,557,723.44

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	330,064.00	278,433.00	-15.6%
3) Other State Revenue		8300-8599	13,803,922.00	12,755,759.00	-7.6%
4) Other Local Revenue		8600-8799	5,680,299.82	4,966,064.00	-12.6%
5) TOTAL, REVENUES			19,814,285.82	18,000,256.00	-9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,891,215.71	6,902,148.00	-22.4%
2) Classified Salaries		2000-2999	8,019,288.11	6,866,163.00	-14.4%
3) Employee Benefits		3000-3999	8,663,173.63	8,452,949.00	-2.4%
4) Books and Supplies		4000-4999	671,317.12	2,814,915.00	319.3%
5) Services and Other Operating Expenditures		5000-5999	219,599.44	0.00	-100.0%
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	968,621.59	972,821.00	0.4%
9) TOTAL, EXPENDITURES			27,433,215.60	26,008,996.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,618,929.78)	(8,008,740.00)	5.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,619,289.86	8,008,740.00	5.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,619,289.86	8,008,740.00	5.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			360.08	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,361.56	2,721.64	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,361.56	2,721.64	15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,361.56	2,721.64	15.2%
2) Ending Balance, June 30 (E + F1e)			2,721.64	2,721.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	2,722.14	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.18	0.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	2,722.14	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.68)	(0.68)	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	3,394,184.92		
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	387,437.69		
4) Due from Grantor Government		9290	1,403,280.00		
5) Due from Other Funds		9310	10,400,135.89		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,722.14		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,587,760.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	65,317.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,519,721.43		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,585,039.00		
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)			2,721.64		

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	330,064.00	278,433.00	-15.6%
TOTAL, FEDERAL REVENUE			330,064.00	278,433.00	-15.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	205,560.00	278,433.00	35.5%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	12,841,046.00	11,828,942.00	-7.9%
All Other State Revenue	All Other	8590	757,316.00	648,384.00	-14.4%
TOTAL, OTHER STATE REVENUE			13,803,922.00	12,755,759.00	-7.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	66,196.08	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	352,283.27	486,064.00	38.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,261,820.47	4,480,000.00	-14.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,680,299.82	4,966,064.00	-12.6%
TOTAL, REVENUES			19,814,285.82	18,000,256.00	-9.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,006,066.56	6,184,736.00	-11.7%
Certificated Pupil Support Salaries		1200	288,466.24	256,256.00	-11.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,150,825.51	461,156.00	-59.9%
Other Certificated Salaries		1900	445,857.40	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			8,891,215.71	6,902,148.00	-22.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,910,320.30	5,628,770.00	-4.8%
Classified Support Salaries		2200	624,408.74	300,174.00	-51.9%
Classified Supervisors' and Administrators' Salaries		2300	211,385.36	202,849.00	-4.0%
Clerical, Technical and Office Salaries		2400	1,272,841.13	734,370.00	-42.3%
Other Classified Salaries		2900	332.58	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			8,019,288.11	6,866,163.00	-14.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,781,585.18	1,589,361.00	-10.8%
PERS		3201-3202	930,860.50	1,064,249.00	14.3%
OASDI/Medicare/Alternative		3301-3302	745,437.62	625,365.00	-16.1%
Health and Welfare Benefits		3401-3402	4,640,836.38	4,677,710.00	0.8%
Unemployment Insurance		3501-3502	8,410.74	6,888.00	-18.1%
Workers' Compensation		3601-3602	507,253.94	413,056.00	-18.6%
OPEB, Allocated		3701-3702	31,284.96	54,405.00	73.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,504.31	21,915.00	25.2%
TOTAL, EMPLOYEE BENEFITS			8,663,173.63	8,452,949.00	-2.4%
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	662,360.03	2,814,915.00	325.0%
Noncapitalized Equipment		4400	8,957.09	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			671,317.12	2,814,915.00	319.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,299.01	0.00	-100.0%
Travel and Conferences		5200	19,513.29	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,962.79	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,203.38	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	101,247.83	0.00	-100.0%
Communications		5900	51,373.14	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,599.44	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	968,621.59	972,821.00	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			968,621.59	972,821.00	0.4%
TOTAL, EXPENDITURES			27,433,215.60	26,008,996.00	-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	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	7,619,289.86	8,008,740.00	5.1%
(a) TOTAL, INTERFUND TRANSFERS IN			7,619,289.86	8,008,740.00	5.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			7,619,289.86	8,008,740.00	5.1%

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	330,064.00	278,433.00	-15.6%
3) Other State Revenue		8300-8599	13,803,922.00	12,755,759.00	-7.6%
4) Other Local Revenue		8600-8799	5,680,299.82	4,966,064.00	-12.6%
5) TOTAL, REVENUES			19,814,285.82	18,000,256.00	-9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		19,935,996.06	21,482,326.00	7.8%
2) Instruction - Related Services	2000-2999		5,003,357.57	2,642,531.00	-47.2%
3) Pupil Services	3000-3999		487,090.99	379,736.00	-22.0%
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		968,621.59	972,821.00	0.4%
8) Plant Services	8000-8999		1,038,149.39	531,582.00	-48.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,433,215.60	26,008,996.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,618,929.78)	(8,008,740.00)	5.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,619,289.86	8,008,740.00	5.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,619,289.86	8,008,740.00	5.1%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			360.08	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,361.56	2,721.64	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,361.56	2,721.64	15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,361.56	2,721.64	15.2%
2) Ending Balance, June 30 (E + F1e)			2,721.64	2,721.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	2,722.14	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.18	0.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	2,722.14	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.68)	(0.68)	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6060	Child Development: State General Child Care, Center- based	0.18	0.18
Total, Restricted Balance		0.18	0.18

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	56,185,518.00	53,600,000.00	-4.6%
3) Other State Revenue		8300-8599	3,829,669.86	3,900,000.00	1.8%
4) Other Local Revenue		8600-8799	6,751,666.27	7,193,800.00	6.5%
5) TOTAL, REVENUES			66,766,854.13	64,693,800.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,215,580.90	22,874,700.00	-5.5%
3) Employee Benefits		3000-3999	12,669,517.38	15,464,782.00	22.1%
4) Books and Supplies		4000-4999	24,947,419.23	21,336,103.00	-14.5%
5) Services and Other Operating Expenditures		5000-5999	2,342,669.23	2,595,272.00	10.8%
6) Capital Outlay		6000-6999	114,228.45	50,000.00	-56.2%
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	654,708.94	896,150.00	36.9%
9) TOTAL, EXPENDITURES			64,944,124.13	63,217,007.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,822,730.00	1,476,793.00	-19.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	147,314.69	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			147,314.69	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)			1,970,044.69	1,476,793.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	980,156.48	2,950,201.17	201.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			980,156.48	2,950,201.17	201.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			980,156.48	2,950,201.17	201.0%
2) Ending Balance, June 30 (E + F1e)			2,950,201.17	4,426,994.17	50.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	745,469.95	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,204,731.55	4,426,994.50	100.8%
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	(0.33)	(0.33)	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	7,993,456.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,576,109.14		
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	154,146.48		
4) Due from Grantor Government		9290	11,059,227.01		
5) Due from Other Funds		9310	147,314.69		
6) Stores		9320	745,469.95		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			25,675,723.87		
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	292,830.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	22,432,691.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,725,522.70		
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)			2,950,201.17		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	52,785,388.90	53,600,000.00	1.5%
Donated Food Commodities		8221	3,304,469.09	0.00	-100.0%
All Other Federal Revenue		8290	95,660.01	0.00	-100.0%
TOTAL, FEDERAL REVENUE			56,185,518.00	53,600,000.00	-4.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,829,669.86	3,900,000.00	1.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,829,669.86	3,900,000.00	1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,398,841.26	5,700,000.00	5.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	175,191.15	143,800.00	-17.9%
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	1,177,633.86	1,350,000.00	14.6%
TOTAL, OTHER LOCAL REVENUE			6,751,666.27	7,193,800.00	6.5%
TOTAL, REVENUES			66,766,854.13	64,693,800.00	-3.1%

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	18,877,239.55	17,897,470.00	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	3,685,574.10	3,368,609.00	-8.6%
Clerical, Technical and Office Salaries		2400	1,652,032.25	1,608,621.00	-2.6%
Other Classified Salaries		2900	735.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			24,215,580.90	22,874,700.00	-5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,322,037.32	3,545,546.00	52.7%
OASDI/Medicare/Alternative		3301-3302	1,834,401.17	1,749,896.00	-4.6%
Health and Welfare Benefits		3401-3402	7,744,381.62	9,403,604.00	21.4%
Unemployment Insurance		3501-3502	12,006.39	11,434.00	-4.8%
Workers' Compensation		3601-3602	726,061.77	686,235.00	-5.5%
OPEB, Allocated		3701-3702	11,432.87	31,694.00	177.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,196.24	36,373.00	89.5%
TOTAL, EMPLOYEE BENEFITS			12,669,517.38	15,464,782.00	22.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	433,444.69	467,750.00	7.9%
Noncapitalized Equipment		4400	103,744.85	75,000.00	-27.7%
Food		4700	24,410,229.69	20,793,353.00	-14.8%
TOTAL, BOOKS AND SUPPLIES			24,947,419.23	21,336,103.00	-14.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	99,179.09	130,000.00	31.1%
Travel and Conferences		5200	26,316.44	35,197.00	33.7%
Dues and Memberships		5300	828.00	828.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	579,110.23	625,000.00	7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,142.42	8,600.00	40.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,153,017.99	1,123,550.00	-2.6%
Professional/Consulting Services and Operating Expenditures		5800	424,568.61	619,547.00	45.9%
Communications		5900	53,506.45	52,550.00	-1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,342,669.23	2,595,272.00	10.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	114,228.45	50,000.00	-56.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			114,228.45	50,000.00	-56.2%
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	654,708.94	896,150.00	36.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			654,708.94	896,150.00	36.9%
TOTAL, EXPENDITURES			64,944,124.13	63,217,007.00	-2.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	147,314.69	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			147,314.69	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			147,314.69	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	56,185,518.00	53,600,000.00	-4.6%
3) Other State Revenue		8300-8599	3,829,669.86	3,900,000.00	1.8%
4) Other Local Revenue		8600-8799	6,751,666.27	7,193,800.00	6.5%
5) TOTAL, REVENUES			66,766,854.13	64,693,800.00	-3.1%
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		59,201,642.41	56,840,120.00	-4.0%
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		564,426.90	564,253.00	0.0%
7) General Administration	7000-7999		654,708.94	896,150.00	36.9%
8) Plant Services	8000-8999		4,523,345.88	4,916,484.00	8.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			64,944,124.13	63,217,007.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,822,730.00	1,476,793.00	-19.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	147,314.69	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			147,314.69	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)			1,970,044.69	1,476,793.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	980,156.48	2,950,201.17	201.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			980,156.48	2,950,201.17	201.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			980,156.48	2,950,201.17	201.0%
2) Ending Balance, June 30 (E + F1e)			2,950,201.17	4,426,994.17	50.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	745,469.95	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,204,731.55	4,426,994.50	100.8%
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	(0.33)	(0.33)	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,123,791.61	2,393,370.44
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,080,939.94	2,033,624.06
Total, Restricted Balance		2,204,731.55	4,426,994.50

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	4,201.92	3,500.00	-16.7%
5) TOTAL, REVENUES			4,201.92	3,500.00	-16.7%
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	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)			4,201.92	3,500.00	-16.7%
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 FUND BALANCE (C + D4)			4,201.92	3,500.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	408,955.68	413,157.60	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			408,955.68	413,157.60	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			408,955.68	413,157.60	1.0%
2) Ending Balance, June 30 (E + F1e)			413,157.60	416,657.60	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	413,157.60	416,657.60	0.8%
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	411,930.16		
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	1,227.44		
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			413,157.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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) 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)			413,157.60		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
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%
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%
Interest		8660	4,201.92	3,500.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		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			4,201.92	3,500.00	-16.7%
TOTAL, REVENUES			4,201.92	3,500.00	-16.7%

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	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					
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%
(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	4,201.92	3,500.00	-16.7%
5) TOTAL, REVENUES			4,201.92	3,500.00	-16.7%
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	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)			4,201.92	3,500.00	-16.7%
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 FUND BALANCE (C + D4)			4,201.92	3,500.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	408,955.68	413,157.60	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			408,955.68	413,157.60	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			408,955.68	413,157.60	1.0%
2) Ending Balance, June 30 (E + F1e)			413,157.60	416,657.60	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	413,157.60	416,657.60	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
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	23,943.28	10,700.00	-55.3%
5) TOTAL, REVENUES			23,943.28	10,700.00	-55.3%
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)			23,943.28	10,700.00	-55.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	634,496.00	634,496.00	0.0%
b) Transfers Out		7600-7629	515,228.77	427,605.00	-17.0%
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			119,267.23	206,891.00	73.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			143,210.51	217,591.00	51.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,163,475.66	2,306,686.17	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,163,475.66	2,306,686.17	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,163,475.66	2,306,686.17	6.6%
2) Ending Balance, June 30 (E + F1e)			2,306,686.17	2,524,277.17	9.4%
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	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	2,306,686.17	2,524,277.17	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,299,742.09		
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	6,944.08		
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			2,306,686.17		
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			
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)			2,306,686.17		

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	23,943.28	10,700.00	-55.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,943.28	10,700.00	-55.3%
TOTAL, REVENUES			23,943.28	10,700.00	-55.3%

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	634,496.00	634,496.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			634,496.00	634,496.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	515,228.77	427,605.00	-17.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			515,228.77	427,605.00	-17.0%
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 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)			119,267.23	206,891.00	73.5%

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	23,943.28	10,700.00	-55.3%
5) TOTAL, REVENUES			23,943.28	10,700.00	-55.3%
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		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)			23,943.28	10,700.00	-55.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	634,496.00	634,496.00	0.0%
b) Transfers Out		7600-7629	515,228.77	427,605.00	-17.0%
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			119,267.23	206,891.00	73.5%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			143,210.51	217,591.00	51.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,163,475.66	2,306,686.17	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,163,475.66	2,306,686.17	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,163,475.66	2,306,686.17	6.6%
2) Ending Balance, June 30 (E + F1e)			2,306,686.17	2,524,277.17	9.4%
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	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	2,306,686.17	2,524,277.17	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,147.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,749,604.96	3,724,175.00	-51.9%
5) TOTAL, REVENUES			7,757,751.96	3,724,175.00	-52.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,746,067.03	12,143,710.00	13.0%
3) Employee Benefits		3000-3999	4,605,887.13	5,613,588.00	21.9%
4) Books and Supplies		4000-4999	20,515,204.72	562,199.00	-97.3%
5) Services and Other Operating Expenditures		5000-5999	16,222,253.42	11,447,522.00	-29.4%
6) Capital Outlay		6000-6999	224,943,335.92	42,907,100.00	-80.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			277,032,748.22	72,674,119.00	-73.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(269,274,996.26)	(68,949,944.00)	-74.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	685,000,000.00	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			0.00	685,000,000.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(269,274,996.26)	616,050,056.00	-328.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	760,831,302.95	491,556,306.69	-35.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			760,831,302.95	491,556,306.69	-35.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			760,831,302.95	491,556,306.69	-35.4%
2) Ending Balance, June 30 (E + F1e)			491,556,306.69	1,107,606,362.69	125.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	4,420.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	489,147,246.69	1,105,189,443.69	125.9%
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	2,404,640.00	2,416,919.00	0.5%
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	538,701,306.58		
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	1,755,655.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,059,631.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	4,420.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			543,521,014.25		
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	46,357,760.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,606,947.23		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			51,964,707.56		
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)			491,556,306.69		

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	8,147.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			8,147.00	0.00	-100.0%
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	0.00	0.00	0.0%
Interest		8660	6,720,736.71	3,724,175.00	-44.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,028,868.25	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,749,604.96	3,724,175.00	-51.9%
TOTAL, REVENUES			7,757,751.96	3,724,175.00	-52.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	190,149.52	230,796.00	21.4%
Classified Supervisors' and Administrators' Salaries		2300	2,200,197.04	2,602,755.00	18.3%
Clerical, Technical and Office Salaries		2400	6,208,899.35	7,044,593.00	13.5%
Other Classified Salaries		2900	2,146,821.12	2,265,566.00	5.5%
TOTAL, CLASSIFIED SALARIES			10,746,067.03	12,143,710.00	13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,667.49	0.00	-100.0%
PERS		3201-3202	1,449,823.30	1,882,278.00	29.8%
OASDI/Medicare/Alternative		3301-3302	799,458.32	928,989.00	16.2%
Health and Welfare Benefits		3401-3402	1,968,464.13	2,401,837.00	22.0%
Unemployment Insurance		3501-3502	5,370.59	6,076.00	13.1%
Workers' Compensation		3601-3602	322,381.84	364,310.00	13.0%
OPEB, Allocated		3701-3702	9,461.36	10,793.00	14.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,260.10	19,305.00	-36.2%
TOTAL, EMPLOYEE BENEFITS			4,605,887.13	5,613,588.00	21.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,335,612.27	357,199.00	-97.7%
Noncapitalized Equipment		4400	5,179,592.45	205,000.00	-96.0%
TOTAL, BOOKS AND SUPPLIES			20,515,204.72	562,199.00	-97.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	71,413.44	97,206.00	36.1%
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	89,753.60	110,000.00	22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,828,554.33	10,042,394.00	-32.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,154,753.23	1,118,362.00	-3.2%
Communications		5900	77,778.82	79,560.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,222,253.42	11,447,522.00	-29.4%
CAPITAL OUTLAY					
Land		6100	2,304,099.94	15,000.00	-99.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	220,515,374.24	42,892,100.00	-80.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,123,861.74	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			224,943,335.92	42,907,100.00	-80.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			277,032,748.22	72,674,119.00	-73.8%

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: 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 of Bonds		8951	0.00	685,000,000.00	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	685,000,000.00	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)			0.00	685,000,000.00	New

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	8,147.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,749,604.96	3,724,175.00	-51.9%
5) TOTAL, REVENUES			7,757,751.96	3,724,175.00	-52.0%
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		277,032,748.22	72,674,119.00	-73.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			277,032,748.22	72,674,119.00	-73.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(269,274,996.26)	(68,949,944.00)	-74.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	685,000,000.00	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			0.00	685,000,000.00	New

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(269,274,996.26)	616,050,056.00	-328.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	760,831,302.95	491,556,306.69	-35.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			760,831,302.95	491,556,306.69	-35.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			760,831,302.95	491,556,306.69	-35.4%
2) Ending Balance, June 30 (E + F1e)			491,556,306.69	1,107,606,362.69	125.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	4,420.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	489,147,246.69	1,105,189,443.69	125.9%
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	2,404,640.00	2,416,919.00	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	489,147,246.69	1,105,189,443.69
Total, Restricted Balance		489,147,246.69	1,105,189,443.69

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	44,021,815.19	33,113,634.00	-24.8%
5) TOTAL, REVENUES			44,021,815.19	33,113,634.00	-24.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,207,077.88	9,553,436.00	53.9%
3) Employee Benefits		3000-3999	3,553,136.09	6,321,628.00	77.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,705,444.02	3,400,000.00	-8.2%
6) Capital Outlay		6000-6999	6,787,167.38	35,000,000.00	415.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,252,825.37	54,275,064.00	168.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,768,989.82	(21,161,430.00)	-189.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,538,494.60	19,000,000.00	14.9%
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			(16,538,494.60)	(19,000,000.00)	14.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,230,495.22	(40,161,430.00)	-655.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,801,414.91	63,031,910.13	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,801,414.91	63,031,910.13	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,801,414.91	63,031,910.13	13.0%
2) Ending Balance, June 30 (E + F1e)			63,031,910.13	22,870,480.13	-63.7%
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	63,031,910.13	22,870,480.13	-63.7%
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	66,946,306.06		
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	197,253.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,167.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			67,144,727.30		
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	876,746.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,236,070.27		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,112,817.17		
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)			63,031,910.13		

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	26,300,109.77	23,850,107.00	-9.3%
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	579,397.61	263,527.00	-54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	17,142,307.81	9,000,000.00	-47.5%
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			44,021,815.19	33,113,634.00	-24.8%
TOTAL, REVENUES			44,021,815.19	33,113,634.00	-24.8%

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	5,377,245.22	8,784,951.00	63.4%
Classified Supervisors' and Administrators' Salaries		2300	777,455.04	662,371.00	-14.8%
Clerical, Technical and Office Salaries		2400	52,377.62	106,114.00	102.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,207,077.88	9,553,436.00	53.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	853,677.15	1,480,780.00	73.5%
OASDI/Medicare/Alternative		3301-3302	455,764.96	730,840.00	60.4%
Health and Welfare Benefits		3401-3402	2,044,646.83	3,792,457.00	85.5%
Unemployment Insurance		3501-3502	2,968.75	4,777.00	60.9%
Workers' Compensation		3601-3602	186,171.58	286,603.00	53.9%
OPEB, Allocated		3701-3702	2,001.94	10,977.00	448.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,904.88	15,194.00	92.2%
TOTAL, EMPLOYEE BENEFITS			3,553,136.09	6,321,628.00	77.9%
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	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	3,607,289.68	3,400,000.00	-5.7%
Professional/Consulting Services and Operating Expenditures		5800	98,154.34	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,705,444.02	3,400,000.00	-8.2%
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	6,787,167.38	35,000,000.00	415.7%
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			6,787,167.38	35,000,000.00	415.7%
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			20,252,825.37	54,275,064.00	168.0%

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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	16,538,494.60	19,000,000.00	14.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,538,494.60	19,000,000.00	14.9%
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)			(16,538,494.60)	(19,000,000.00)	14.9%

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	44,021,815.19	33,113,634.00	-24.8%
5) TOTAL, REVENUES			44,021,815.19	33,113,634.00	-24.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		396,006.79	0.00	-100.0%
8) Plant Services	8000-8999		19,856,818.58	54,275,064.00	173.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,252,825.37	54,275,064.00	168.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,768,989.82	(21,161,430.00)	-189.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,538,494.60	19,000,000.00	14.9%
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			(16,538,494.60)	(19,000,000.00)	14.9%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,230,495.22	(40,161,430.00)	-655.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,801,414.91	63,031,910.13	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,801,414.91	63,031,910.13	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,801,414.91	63,031,910.13	13.0%
2) Ending Balance, June 30 (E + F1e)			63,031,910.13	22,870,480.13	-63.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	63,031,910.13	22,870,480.13	-63.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	539,296.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	720,295.79	310,627.00	-56.9%
5) TOTAL, REVENUES			1,259,591.79	310,627.00	-75.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	81,775.12	95,409.00	16.7%
3) Employee Benefits		3000-3999	33,979.78	43,328.00	27.5%
4) Books and Supplies		4000-4999	462.47	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	988,998.78	65,000.00	-93.4%
6) Capital Outlay		6000-6999	4,710,519.29	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	986,113.11	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,801,848.55	203,737.00	-97.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,542,256.76)	106,890.00	-101.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,542,256.76)	106,890.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,565,999.36	65,023,742.60	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,565,999.36	65,023,742.60	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,565,999.36	65,023,742.60	-7.9%
2) Ending Balance, June 30 (E + F1e)			65,023,742.60	65,130,632.60	0.2%
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	65,023,742.60	65,130,632.60	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	66,696,768.53		
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	199,505.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	11,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			66,907,274.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	826,023.24		
2) Due to Grantor Governments		9590	1,035,130.00		
3) Due to Other Funds		9610	22,378.42		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,883,531.66		
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)			65,023,742.60		

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	539,214.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	82.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			539,296.00	0.00	-100.0%
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	719,028.64	310,627.00	-56.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,267.15	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			720,295.79	310,627.00	-56.9%
TOTAL, REVENUES			1,259,591.79	310,627.00	-75.3%

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	16,460.83	23,040.00	40.0%
Clerical, Technical and Office Salaries		2400	46,318.53	52,566.00	13.5%
Other Classified Salaries		2900	18,995.76	19,803.00	4.2%
TOTAL, CLASSIFIED SALARIES			81,775.12	95,409.00	16.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	208.44	0.00	-100.0%
PERS		3201-3202	10,826.24	14,789.00	36.6%
OASDI/Medicare/Alternative		3301-3302	6,086.47	7,299.00	19.9%
Health and Welfare Benefits		3401-3402	14,187.91	18,069.00	27.4%
Unemployment Insurance		3501-3502	41.06	49.00	19.3%
Workers' Compensation		3601-3602	2,453.20	2,861.00	16.6%
OPEB, Allocated		3701-3702	74.94	104.00	38.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	101.52	157.00	54.6%
TOTAL, EMPLOYEE BENEFITS			33,979.78	43,328.00	27.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	462.47	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			462.47	0.00	-100.0%

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	988,998.78	65,000.00	-93.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			988,998.78	65,000.00	-93.4%
CAPITAL OUTLAY					
Land		6100	1,232,251.96	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,478,267.33	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,710,519.29	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	986,113.11	0.00	-100.0%
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)			986,113.11	0.00	-100.0%
TOTAL, EXPENDITURES			6,801,848.55	203,737.00	-97.0%

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

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	539,296.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	720,295.79	310,627.00	-56.9%
5) TOTAL, REVENUES			1,259,591.79	310,627.00	-75.3%
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		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		5,815,735.44	203,737.00	-96.5%
9) Other Outgo	9000-9999	Except 7600-7699	986,113.11	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,801,848.55	203,737.00	-97.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,542,256.76)	106,890.00	-101.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,542,256.76)	106,890.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,565,999.36	65,023,742.60	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,565,999.36	65,023,742.60	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,565,999.36	65,023,742.60	-7.9%
2) Ending Balance, June 30 (E + F1e)			65,023,742.60	65,130,632.60	0.2%
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	65,023,742.60	65,130,632.60	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
7710	State School Facilities Projects	65,023,742.60	65,130,632.60
Total, Restricted Balance		65,023,742.60	65,130,632.60

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	246.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,670,129.87	3,369,365.00	-8.2%
5) TOTAL, REVENUES			3,670,375.87	3,369,365.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	934,431.10	871,013.00	-6.8%
3) Employee Benefits		3000-3999	351,050.33	381,644.00	8.7%
4) Books and Supplies		4000-4999	15,628.39	67,140.00	329.6%
5) Services and Other Operating Expenditures		5000-5999	724,004.86	57,160.00	-92.1%
6) Capital Outlay		6000-6999	53,978.70	40,000.00	-25.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,079,093.38	1,416,957.00	-31.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,591,282.49	1,952,408.00	22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,491.89	0.00	-100.0%
b) Transfers Out		7600-7629	394,888.42	4,300,000.00	988.9%
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			(379,396.53)	(4,300,000.00)	1033.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,211,885.96	(2,347,592.00)	-293.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,449,972.95	7,661,858.91	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,449,972.95	7,661,858.91	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,449,972.95	7,661,858.91	18.8%
2) Ending Balance, June 30 (E + F1e)			7,661,858.91	5,314,266.91	-30.6%
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	7,661,858.91	5,314,266.91	-30.6%
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	8,838,207.28		
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	51,864.34		
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			8,890,071.62		
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	88,956.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	485,934.52		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	653,321.83		
6) TOTAL, LIABILITIES			1,228,212.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,661,858.91		

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					
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	246.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			246.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	3,169,177.48	3,189,705.00	0.6%
Interest		8660	84,117.88	44,660.00	-46.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	416,834.51	135,000.00	-67.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,670,129.87	3,369,365.00	-8.2%
TOTAL, REVENUES			3,670,375.87	3,369,365.00	-8.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	103,391.77	27,000.00	-73.9%
Classified Supervisors' and Administrators' Salaries		2300	493,031.88	479,963.00	-2.7%
Clerical, Technical and Office Salaries		2400	338,007.45	324,430.00	-4.0%
Other Classified Salaries		2900	0.00	39,620.00	New
TOTAL, CLASSIFIED SALARIES			934,431.10	871,013.00	-6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	624.11	0.00	-100.0%
PERS		3201-3202	112,809.21	135,008.00	19.7%
OASDI/Medicare/Alternative		3301-3302	67,704.28	66,630.00	-1.6%
Health and Welfare Benefits		3401-3402	139,887.76	151,739.00	8.5%
Unemployment Insurance		3501-3502	467.34	436.00	-6.7%
Workers' Compensation		3601-3602	28,032.92	26,130.00	-6.8%
OPEB, Allocated		3701-3702	481.81	425.00	-11.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,042.90	1,276.00	22.4%
TOTAL, EMPLOYEE BENEFITS			351,050.33	381,644.00	8.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,920.92	42,140.00	285.9%
Noncapitalized Equipment		4400	4,707.47	25,000.00	431.1%
TOTAL, BOOKS AND SUPPLIES			15,628.39	67,140.00	329.6%

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	3,159.61	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	158,756.49	5,000.00	-96.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	41,431.93	50,000.00	20.7%
Professional/Consulting Services and Operating Expenditures		5800	520,586.96	2,160.00	-99.6%
Communications		5900	69.87	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			724,004.86	57,160.00	-92.1%
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	53,978.70	40,000.00	-25.9%
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			53,978.70	40,000.00	-25.9%
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			2,079,093.38	1,416,957.00	-31.8%

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	15,491.89	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,491.89	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	394,888.42	4,300,000.00	988.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			394,888.42	4,300,000.00	988.9%

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)			(379,396.53)	(4,300,000.00)	1033.4%

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	246.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,670,129.87	3,369,365.00	-8.2%
5) TOTAL, REVENUES			3,670,375.87	3,369,365.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,077,263.38	1,414,797.00	-31.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,830.00	2,160.00	18.0%
10) TOTAL, EXPENDITURES			2,079,093.38	1,416,957.00	-31.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,591,282.49	1,952,408.00	22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,491.89	0.00	-100.0%
b) Transfers Out		7600-7629	394,888.42	4,300,000.00	988.9%
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			(379,396.53)	(4,300,000.00)	1033.4%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,211,885.96	(2,347,592.00)	-293.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,449,972.95	7,661,858.91	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,449,972.95	7,661,858.91	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,449,972.95	7,661,858.91	18.8%
2) Ending Balance, June 30 (E + F1e)			7,661,858.91	5,314,266.91	-30.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,661,858.91	5,314,266.91	-30.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
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	1,296,343.00	1,300,000.00	0.3%
4) Other Local Revenue		8600-8799	231,643,442.00	211,405,000.00	-8.7%
5) TOTAL, REVENUES			232,939,785.00	212,705,000.00	-8.7%
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	236,850,277.00	240,370,106.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			236,850,277.00	240,370,106.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,910,492.00)	(27,665,106.00)	607.5%
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	(146,646.00)	885,605.00	-703.9%
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			(146,646.00)	885,605.00	-703.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,057,138.00)	(26,779,501.00)	560.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	334,175,211.00	330,118,073.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			334,175,211.00	330,118,073.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			334,175,211.00	330,118,073.00	-1.2%
2) Ending Balance, June 30 (E + F1e)			330,118,073.00	303,338,572.00	-8.1%
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	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	330,118,073.00	303,338,572.00	-8.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	330,118,073.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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) TOTAL, ASSETS			330,118,073.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			330,118,073.00		

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	1,296,343.00	1,300,000.00	0.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,296,343.00	1,300,000.00	0.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	214,490,160.00	199,500,000.00	-7.0%
Unsecured Roll		8612	8,906,490.00	8,000,000.00	-10.2%
Prior Years' Taxes		8613	3,410,939.00	1,500,000.00	-56.0%
Supplemental Taxes		8614	2,981,411.00	1,800,000.00	-39.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(115,600.00)	0.00	-100.0%
Interest		8660	1,941,249.00	600,000.00	-69.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	28,793.00	5,000.00	-82.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			231,643,442.00	211,405,000.00	-8.7%
TOTAL, REVENUES			232,939,785.00	212,705,000.00	-8.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	133,428,533.00	131,520,184.00	-1.4%
Bond Interest and Other Service Charges		7434	103,421,744.00	108,849,922.00	5.2%
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)			236,850,277.00	240,370,106.00	1.5%
TOTAL, EXPENDITURES			236,850,277.00	240,370,106.00	1.5%

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	(146,646.00)	885,605.00	-703.9%
(c) TOTAL, SOURCES			(146,646.00)	885,605.00	-703.9%
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)			(146,646.00)	885,605.00	-703.9%

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	1,296,343.00	1,300,000.00	0.3%
4) Other Local Revenue		8600-8799	231,643,442.00	211,405,000.00	-8.7%
5) TOTAL, REVENUES			232,939,785.00	212,705,000.00	-8.7%
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	236,850,277.00	240,370,106.00	1.5%
10) TOTAL, EXPENDITURES			236,850,277.00	240,370,106.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,910,492.00)	(27,665,106.00)	607.5%
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	(146,646.00)	885,605.00	-703.9%
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			(146,646.00)	885,605.00	-703.9%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,057,138.00)	(26,779,501.00)	560.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	334,175,211.00	330,118,073.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			334,175,211.00	330,118,073.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			334,175,211.00	330,118,073.00	-1.2%
2) Ending Balance, June 30 (E + F1e)			330,118,073.00	303,338,572.00	-8.1%
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	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	330,118,073.00	303,338,572.00	-8.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,100,467.07	38,748,488.00	-8.0%
5) TOTAL, REVENUES			42,100,467.07	38,748,488.00	-8.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	750,818.94	783,939.00	4.4%
3) Employee Benefits		3000-3999	326,841.23	384,154.00	17.5%
4) Books and Supplies		4000-4999	2,657.43	1,950.00	-26.6%
5) Services and Other Operating Expenses		5000-5999	39,181,221.06	37,508,950.00	-4.3%
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			40,261,538.66	38,678,993.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,838,928.41	69,495.00	-96.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,670,000.00	6,670,000.00	-13.0%
b) Transfers Out		7600-7629	0.00	800,000.00	New
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			7,670,000.00	5,870,000.00	-23.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,508,928.41	5,939,495.00	-37.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,269,153.09	33,778,081.50	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,269,153.09	33,778,081.50	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,269,153.09	33,778,081.50	39.2%
2) Ending Net Position, June 30 (E + F1e)			33,778,081.50	39,717,576.50	17.6%
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	33,778,081.50	39,717,576.50	17.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	102,961,509.67		
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	500,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	305,028.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,431,431.33		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
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			107,197,969.48		
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	73,255,608.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	164,279.91		
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			73,419,887.98		
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)			33,778,081.50		

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	1,010,994.86	526,386.00	-47.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	37,925,505.55	35,689,982.00	-5.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	501,447.46	0.00	-100.0%
All Other Transfers In from All Others		8799	2,662,519.20	2,532,120.00	-4.9%
TOTAL, OTHER LOCAL REVENUE			42,100,467.07	38,748,488.00	-8.0%
TOTAL, REVENUES			42,100,467.07	38,748,488.00	-8.0%

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	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	183,041.15	168,535.00	-7.9%
Clerical, Technical and Office Salaries		2400	567,777.79	615,404.00	8.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			750,818.94	783,939.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,552.96	0.00	-100.0%
PERS		3201-3202	104,417.93	121,508.00	16.4%
OASDI/Medicare/Alternative		3301-3302	57,195.25	59,970.00	4.9%
Health and Welfare Benefits		3401-3402	125,155.24	177,313.00	41.7%
Unemployment Insurance		3501-3502	388.79	393.00	1.1%
Workers' Compensation		3601-3602	22,524.55	23,517.00	4.4%
OPEB, Allocated		3701-3702	652.92	207.00	-68.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	953.59	1,246.00	30.7%
TOTAL, EMPLOYEE BENEFITS			326,841.23	384,154.00	17.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,767.51	1,000.00	-43.4%
Noncapitalized Equipment		4400	889.92	950.00	6.8%
TOTAL, BOOKS AND SUPPLIES			2,657.43	1,950.00	-26.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	214,030.63	300,000.00	40.2%
Travel and Conferences		5200	417.63	400.00	-4.2%
Dues and Memberships		5300	1,130.00	450.00	-60.2%
Insurance		5400-5450	37,942,695.68	36,208,750.00	-4.6%
Operations and Housekeeping Services		5500	2,447.00	15,000.00	513.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	39.20	5,100.00	12910.2%
Professional/Consulting Services and Operating Expenditures		5800	1,016,852.65	977,000.00	-3.9%
Communications		5900	3,608.27	2,250.00	-37.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			39,181,221.06	37,508,950.00	-4.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			40,261,538.66	38,678,993.00	-3.9%

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	7,670,000.00	6,670,000.00	-13.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,670,000.00	6,670,000.00	-13.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	800,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	800,000.00	New
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)			7,670,000.00	5,870,000.00	-23.5%

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	42,100,467.07	38,748,488.00	-8.0%
5) TOTAL, REVENUES			42,100,467.07	38,748,488.00	-8.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		40,261,538.66	38,678,993.00	-3.9%
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			40,261,538.66	38,678,993.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,838,928.41	69,495.00	-96.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,670,000.00	6,670,000.00	-13.0%
b) Transfers Out		7600-7629	0.00	800,000.00	New
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			7,670,000.00	5,870,000.00	-23.5%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,508,928.41	5,939,495.00	-37.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,269,153.09	33,778,081.50	39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,269,153.09	33,778,081.50	39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,269,153.09	33,778,081.50	39.2%
2) Ending Net Position, June 30 (E + F1e)			33,778,081.50	39,717,576.50	17.6%
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	33,778,081.50	39,717,576.50	17.6%

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

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	100,983.52	100,511.11	101,079.16	100,944.11	100,944.11	100,944.11
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)	100,983.52	100,511.11	101,079.16	100,944.11	100,944.11	100,944.11
5. District Funded County Program ADA						
a. County Community Schools	0.73	0.73	0.73			
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 A5a through A5f)	0.73	0.73	0.73	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	100,984.25	100,511.84	101,079.89	100,944.11	100,944.11	100,944.11
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	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	275,891,432.00		275,891,432.00			275,891,432.00
Work in Progress	1,291,178,008.00		1,291,178,008.00	307,674,310.00	107,893,533.00	1,490,958,785.00
Total capital assets not being depreciated	1,567,069,440.00	0.00	1,567,069,440.00	307,674,310.00	107,893,533.00	1,766,850,217.00
Capital assets being depreciated:						
Land Improvements	259,285,009.00		259,285,009.00	18,901,184.00		278,186,193.00
Buildings	1,965,945,626.00		1,965,945,626.00	76,464,331.00	4,122,647.00	2,038,287,310.00
Equipment	249,939,768.00		249,939,768.00	12,576,946.00	4,264,447.00	258,252,267.00
Total capital assets being depreciated	2,475,170,403.00	0.00	2,475,170,403.00	107,942,461.00	8,387,094.00	2,574,725,770.00
Accumulated Depreciation for:						
Land Improvements	(145,499,488.00)		(145,499,488.00)	(9,973,218.00)		(155,472,706.00)
Buildings	(738,275,772.00)		(738,275,772.00)	(80,110,841.00)	(1,663,134.00)	(816,723,479.00)
Equipment	(203,102,811.00)		(203,102,811.00)	(8,609,670.00)	(4,031,655.00)	(207,680,826.00)
Total accumulated depreciation	(1,086,878,071.00)	0.00	(1,086,878,071.00)	(98,693,729.00)	(5,694,789.00)	(1,179,877,011.00)
Total capital assets being depreciated, net	1,388,292,332.00	0.00	1,388,292,332.00	9,248,732.00	2,692,305.00	1,394,848,759.00
Governmental activity capital assets, net	2,955,361,772.00	0.00	2,955,361,772.00	316,923,042.00	110,585,838.00	3,161,698,976.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	602,466,911.84	301	624,608.26	303	601,842,303.58	305	992,035.81		307	600,850,267.77	309
2000 - Classified Salaries	226,818,355.88	311	2,548,025.23	313	224,270,330.65	315	28,486,107.17		317	195,784,223.48	319
3000 - Employee Benefits	395,140,081.88	321	4,136,706.79	323	391,003,375.09	325	14,741,909.06		327	376,261,466.03	329
4000 - Books, Supplies Equip Replace. (6500)	40,255,624.11	331	34,182.73	333	40,221,441.38	335	10,272,844.11		337	29,948,597.27	339
5000 - Services. . . & 7300 - Indirect Costs	90,408,087.83	341	15,376,575.50	343	75,031,512.33	345	25,347,993.31		347	49,683,519.02	349
TOTAL					1,332,368,963.03	365	TOTAL			1,252,528,073.57	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	489,566,637.17	375
2. Salaries of Instructional Aides Per EC 41011.	2100	45,152,398.42	380
3. STRS.	3101 & 3102	99,642,483.21	382
4. PERS.	3201 & 3202	6,261,292.75	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	10,810,258.54	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	115,060,586.21	385
7. Unemployment Insurance.	3501 & 3502	267,613.80	390
8. Workers' Compensation Insurance.	3601 & 3602	16,070,190.92	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	7,091,480.23	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		789,922,941.25	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1,315,316.50	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		908,888.99	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		787,698,735.76	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.		62.89%	
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)	62.89%
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).	1,252,528,073.57
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	3,404,587,287.00	(1.00)	3,404,587,286.00	47,341,720.00	160,218,117.00	3,291,710,889.00	142,410,000.00
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	23,828,481.00		23,828,481.00	79,441,125.00	7,942,827.00	95,326,779.00	23,831,052.00
Net Pension Liability	924,884,083.00	169,436,917.00	1,094,321,000.00	253,816,000.00		1,348,137,000.00	
Net OPEB Obligation	16,966,366.00		16,966,366.00	7,695,956.00	3,231,454.00	21,430,868.00	
Compensated Absences Payable	27,299,718.00		27,299,718.00		1,005,960.00	26,293,758.00	21,035,006.00
Governmental activities long-term liabilities	4,397,565,935.00	169,436,916.00	4,567,002,851.00	388,294,801.00	172,398,358.00	4,782,899,294.00	187,276,058.00
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

136 of 159

	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)	632,368,331.65		632,368,331.65			720,119,303.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	102,237.02		102,237.02			100,984.25
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)	100,984.25		100,984.25	100,944.11		100,944.11
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			100,984.25			100,944.11
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)	4,749,240.76		4,749,240.76	4,891,716.00		4,891,716.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	635,431,461.31		635,431,461.31	651,689,782.00		651,689,782.00
5. Unsecured Roll Taxes (Object 8042)	21,219,179.45		21,219,179.45	21,651,012.00		21,651,012.00
6. Prior Years' Taxes (Object 8043)	(314,592.50)		(314,592.50)	(271,806.00)		(271,806.00)
7. Supplemental Taxes (Object 8044)	13,335,263.77		13,335,263.77	12,546,214.00		12,546,214.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(7,918,663.00)		(7,918,663.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	42,745,495.10		42,745,495.10	2,555,967.00		2,555,967.00
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)	717,166,047.89	0.00	717,166,047.89	685,144,222.00	0.00	685,144,222.00
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)	717,166,047.89	0.00	717,166,047.89	685,144,222.00	0.00	685,144,222.00

	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)			12,364,100.15			11,063,287.75
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)			12,364,100.15			11,063,287.75
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	366,801,512.00		366,801,512.00	422,228,581.00		422,228,581.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	339,832.00		339,832.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	367,141,344.00	0.00	367,141,344.00	422,228,581.00	0.00	422,228,581.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,289,026,886.21		1,289,026,886.21	1,279,779,182.00		1,279,779,182.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	5,630,044.39		5,630,044.39	4,250,000.00		4,250,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2016-17 Actual			2017-18 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			632,368,331.65			720,119,303.72
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9877			0.9996
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			658,130,694.97			746,393,029.34
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			717,166,047.89			685,144,222.00
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)			12,118,110.00			12,113,293.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			72,312,095.09
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,118,110.00			72,312,095.09
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])			3,199,245.98			2,523,806.90
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			720,365,293.87			687,668,028.90
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)			12,118,110.00			69,788,288.19
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			720,365,293.87			
b. State Subventions (Line D8)			12,118,110.00			
c. Less: Excluded Appropriations (Line C23)			12,364,100.15			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			720,119,303.72			

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

Jodie Macalos-Financial Accounting Manager	(619) 725-7588
Gann Contact Person	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 35,517,500.13
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. _____
 - 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.

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) 1,185,309,438.68

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) 3.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

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

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)	28,325,016.12
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	17,152,580.60
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	3,012,437.96
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)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	48,490,034.68
9. Carry-Forward Adjustment (Part IV, Line F)	(3,258,139.98)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	45,231,894.70

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	821,210,370.06
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	156,957,707.36
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	156,177,896.98
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,888,505.92
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,091,699.59
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	331,738.08
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	9,717,342.87
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)	948,911.85
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)	218,306.23
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)	97,402,160.81
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)	12,775.30
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
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)	907,002.42
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	26,459,605.01
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	64,076,007.65
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)	1,339,400,030.13

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) 3.62%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 3.38%

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>48,490,034.68</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,252,793.52)</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 (3.77%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.77%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.77%) times Part III, Line B18); zero if positive	<u>(3,258,139.98)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,258,139.98)</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>3.38%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,629,069.99) is applied to the current year calculation and the remainder (\$-1,629,069.99) is deferred to one or more future years:	<u>3.50%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,086,046.66) is applied to the current year calculation and the remainder (\$-2,172,093.32) is deferred to one or more future years:	<u>3.54%</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>(3,258,139.98)</u>

Approved indirect cost rate: 3.77%
Highest rate used in any program: 3.77%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	37,190,463.38	1,373,088.85	3.69%
01	3310	18,463,227.05	696,063.66	3.77%
01	3311	246,906.71	9,308.38	3.77%
01	3315	794,245.46	29,943.05	3.77%
01	3320	2,010,011.00	75,777.42	3.77%
01	3327	933,371.14	35,188.09	3.77%
01	3345	13,634.40	514.02	3.77%
01	3385	286,261.00	10,792.04	3.77%
01	3395	20,330.53	766.46	3.77%
01	3410	899,933.41	33,927.49	3.77%
01	3550	954,621.35	35,989.23	3.77%
01	4035	4,416,555.85	31,259.66	0.71%
01	4124	963,004.60	36,305.27	3.77%
01	4201	391,229.67	14,749.36	3.77%
01	4203	7,731,731.70	154,634.63	2.00%
01	4510	55,273.57	2,083.81	3.77%
01	5630	293,434.71	9,056.83	3.09%
01	5640	1,534,532.14	57,851.86	3.77%
01	5810	7,402,539.43	162,225.25	2.19%
01	6010	2,294,412.22	86,499.34	3.77%
01	6230	5,969,584.63	225,053.34	3.77%
01	6264	3,364,578.63	126,844.61	3.77%
01	6385	349,039.37	13,158.79	3.77%
01	6386	309,112.54	11,653.54	3.77%
01	6387	4,448,422.44	167,705.53	3.77%
01	6510	2,942,648.28	110,937.84	3.77%
01	6512	5,965,130.76	224,885.44	3.77%
01	6515	70,718.42	2,666.08	3.77%
01	6520	507,729.74	19,141.41	3.77%
01	7220	159,680.46	6,019.96	3.77%
01	7338	111,182.20	4,191.57	3.77%
01	7810	468,223.88	16,803.41	3.59%
01	9010	13,039,629.01	234,065.80	1.80%
11	6391	816,823.17	30,794.23	3.77%
11	6392	29,118.32	1,097.76	3.77%
12	5025	318,072.66	11,991.34	3.77%
12	6052	53,002.00	1,998.18	3.77%
12	6060	282,380.26	10,645.74	3.77%
12	6105	18,496,217.70	697,307.41	3.77%
12	9010	6,543,207.32	246,678.92	3.77%
13	5310	58,667,785.97	452,882.36	0.77%
13	5320	5,345,468.63	201,524.17	3.77%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
13	9010	8,021.59	302.41	3.77%

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	0.00		5,791,701.68	5,791,701.68
2. State Lottery Revenue	8560	15,206,978.43		5,056,622.27	20,263,600.70
3. Other Local Revenue	8600-8799	291,389.41		139,261.20	430,650.61
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	(15,498,367.84)	15,498,367.84		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	15,498,367.84	10,987,585.15	26,485,952.99
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	10,383,906.45		10,383,906.45
2. Classified Salaries	2000-2999	0.00	774,918.39		774,918.39
3. Employee Benefits	3000-3999	0.00	4,339,543.00		4,339,543.00
4. Books and Supplies	4000-4999	0.00		5,441,767.56	5,441,767.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			1,231,266.24	1,231,266.24
6. Capital Outlay	6000-6999	0.00		30,952.49	30,952.49
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)		0.00	15,498,367.84	6,703,986.29	22,202,354.13
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	4,283,598.86	4,283,598.86
D. COMMENTS:					
Detail of shaded cells as follows: 5841-\$590,408 was for various software packages (Canvas, MakeMusic, LMS). 5841-\$480,000 was for Engenuity Software. 5841-\$51,515.74 was for Houghton Mifflin Reading/Math Inventory License. 5853-\$109,342.50 was for Houghton Mifflin TOTAL, Post Assessment Report and Datamanager.. 6491-\$30,952.49 was for Bertrand musical instruments.					

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

*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 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	1,383,582,980.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	104,089,280.16
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	1,091,699.59
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,450,164.89
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,689,759.88
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	13,832,605.95
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	17,762,557.54
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)				39,826,787.85
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)				1,239,666,912.78

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)		100,511.84
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,333.54
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.)	1,159,987,249.90	11,401.32
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)	1,159,987,249.90	11,401.32
B. Required effort (Line A.2 times 90%)	1,043,988,524.91	10,261.19
C. Current year expenditures (Line I.E and Line II.B)	1,239,666,912.78	12,333.54
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Puplt Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	29,163,994.76	14,472,166.39	87,765,908.38	74,339,782.51	109,915,050.66	0.00	16,184,146.47
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	4,227.07	4,227.07	4,227.07	4,227.07	4,767.99		7,817.00
1110 Regular Education, K-12	24.20	24.20	24.20	24.20	46.79		
3100 Alternative Schools	48.76	48.76	48.76	48.76	120.38		
3200 Continuation Schools	31.55	31.55	31.55	31.55	57.60		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools	14.00	14.00	14.00	14.00	26.27		
3700 Specialized Secondary Programs							
3800 Career Technical Education	4.73	4.73	4.73	4.73	10.02		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	105.95	105.95	105.95	105.95	119.75		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	1,228.28	1,228.28	1,228.28	1,228.28	1,385.54		1,896.00
6000 ROC/P	45.45	45.45	45.45	45.45	50.94		
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)					5.94		
-- Child Development (Fund 12)	131.00	131.00	131.00	131.00	147.56		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	5,860.99	5,860.99	5,860.99	5,860.99	6,738.78	0.00	9,713.00

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

Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	142,538.37	0.00	142,538.37	5,786.18		148,324.55
1110	Regular Education, K-12	562,712,435.72	239,180,183.69	801,892,619.41	32,551,899.65		834,444,519.06
3100	Alternative Schools	4,311,310.95	1,612,690.57	5,924,001.52	240,477.96		6,164,479.48
3200	Continuation Schools	10,789,189.81	3,675,148.49	14,464,338.30	587,163.02		15,051,501.32
3300	Independent Study Centers	6,468,809.37	2,047,022.03	8,515,831.40	345,690.29		8,861,521.69
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	2,301,043.89	919,935.74	3,220,979.63	130,751.93		3,351,731.56
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	9,064,312.02	329,474.48	9,393,786.50	381,329.85		9,775,116.35
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	19,772,107.13	5,672,447.58	25,444,554.71	1,032,892.15		26,477,446.86
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	323,101,987.91	68,875,531.52	391,977,519.43	15,911,872.20		407,889,391.63
6000	Regional Occupational Ctr/Prg (ROC/P)	7,635,842.34	2,426,332.00	10,062,174.34	408,462.28		10,470,636.62
Other Goals							
7110	Nonagency - Educational	17,762,557.54	0.00	17,762,557.54	721,050.40		18,483,607.94
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	1,091,699.59	0.00	1,091,699.59	44,316.28		1,136,015.87
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					99,565.47	99,565.47
----	Enterprise					331,738.08	331,738.08
----	Facilities Acquisition & Construction					13,152,214.45	13,152,214.45
----	Other Outgo					18,297,643.83	18,297,643.83
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		7,102,283.07	7,102,283.07	4,000,465.49		11,102,748.56
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,655,222.52)		(1,655,222.52)
Total General Fund and Charter Schools Funds Expenditures		965,153,834.64	331,841,049.17	1,296,994,883.81	54,706,935.16	31,881,161.83	1,383,582,980.80

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	54,912.94	33,658.10	0.00	0.00	44,651.51	0.00	3,611.96			5,703.86	0.00	142,538.37
1110	Regular Education, K-12	557,751,519.51	642,841.34	196,307.99	29,093.87	185,936.20	0.00	3,897,771.23			8,975.58	0.00	562,712,435.72
3100	Alternative Schools	3,252,691.51	0.00	56,063.28	580,072.95	304,880.34	0.00	0.00			117,602.87	0.00	4,311,310.95
3200	Continuation Schools	6,860,939.36	342,043.36	7,510.69	1,622,932.71	1,597,212.55	16,066.00	0.00			342,485.14	0.00	10,789,189.81
3300	Independent Study Centers	4,045,583.06	868,543.24	160,556.10	1,002,717.22	338,117.00	0.00	0.00			53,292.75	0.00	6,468,809.37
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,603,853.09	0.00	0.00	361,434.08	272,637.02	0.00	0.00			63,119.70	0.00	2,301,043.89
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	7,493,130.14	1,166,561.06	1,892.80	366,465.61	3,696.76	1,049.06	0.00			31,516.59	0.00	9,064,312.02
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	14,807,192.66	3,234,910.20	1,059,744.75	145,178.29	525,081.23	0.00	0.00			0.00	0.00	19,772,107.13
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	237,956,906.11	9,730,801.63	4,107,933.94	708,100.50	47,082,138.54	23,433,363.42	0.00			69,968.47	12,775.30	323,101,987.91
6000	ROC/P	6,606,342.51	1,015,298.08	0.00	482.18	3,971.63	0.00	0.00			9,747.94	0.00	7,635,842.34
Other Goals													
7110	Nonagency - Educational	16,502,271.18	1,070,317.60	0.00	188,893.20	1,075.56	0.00	0.00	0.00	0.00	0.00	0.00	17,762,557.54
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		1,091,699.59	0.00	0.00	0.00	1,091,699.59
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		856,935,342.07	18,104,974.61	5,590,009.55	5,005,370.61	50,359,388.34	23,450,478.48	3,901,383.19	1,091,699.59	0.00	702,412.90	12,775.30	965,153,834.64

* 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	148,385,376.96	77,769,842.97	13,024,963.76	239,180,183.69
3100	Alternative Schools	849,507.14	763,183.43	0.00	1,612,690.57
3200	Continuation Schools	1,711,651.57	1,963,496.92	0.00	3,675,148.49
3300	Independent Study Centers	1,107,518.60	939,503.43	0.00	2,047,022.03
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	491,450.41	428,485.33	0.00	919,935.74
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	166,040.03	163,434.45	0.00	329,474.48
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Center	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	3,719,226.48	1,953,221.10	0.00	5,672,447.58
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	43,117,050.53	22,599,298.28	3,159,182.71	68,875,531.52
6000	ROC/P	1,595,458.65	830,873.35	0.00	2,426,332.00
Other Goals					
7110	Nonagency - Education	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)		96,886.29		96,886.29
- -	Child Development (Fund 12)	4,598,571.68	2,406,825.10	0.00	7,005,396.78
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		205,741,852.05	109,915,050.65	16,184,146.47	331,841,049.17

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)	9,717,342.87
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	29,273,927.97
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	17,370,886.83
5	Total Central Administration Costs in General Fund and Charter Schools Fund	56,362,157.67
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	965,153,834.64
2	Total Allocated Costs (from Form PCR, Column 2, Total)	331,841,049.17
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,296,994,883.81
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	907,002.42
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	26,463,295.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	64,076,007.65
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	91,446,305.07
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,388,441,188.88
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.06%

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	99,565.47				99,565.47
Enterprise (Objects 1000-5999, 6400, and 6500)		331,738.08			331,738.08
Facilities Acquisition & Construction (Objects 1000-6500)			13,152,214.45		13,152,214.45
Other Outgo (Objects 1000-7999)				18,297,643.83	18,297,643.83
Total Other Costs	99,565.47	331,738.08	13,152,214.45	18,297,643.83	31,881,161.83

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	(19,661,247.49)	0.00	(1,655,222.52)				
Other Sources/Uses Detail					15,194,625.30	13,832,605.95		
Fund Reconciliation							42,854,777.70	12,493,944.43
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	5,710.98	0.00	31,891.99	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							135,145.00	78,636.19
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	25,203.38	0.00	968,621.59	0.00				
Other Sources/Uses Detail					7,619,289.86	0.00		
Fund Reconciliation							10,400,135.89	15,519,721.43
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,153,017.99	0.00	654,708.94	0.00				
Other Sources/Uses Detail					147,314.69	0.00		
Fund Reconciliation							147,314.69	22,432,691.78
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			0.00	0.00		
Other Sources/Uses Detail								
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					634,496.00	515,228.77		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	14,828,554.33	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,059,631.82	5,606,947.23
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,607,289.68	0.00						
Other Sources/Uses Detail					0.00	16,538,494.60		
Fund Reconciliation							1,167.75	3,236,070.27
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					0.00	0.00		
Fund Reconciliation							11,000.00	22,378.42
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	41,431.93	0.00						
Other Sources/Uses Detail					15,491.89	394,888.42		
Fund Reconciliation							0.00	485,934.52
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					0.00	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	39.20	0.00						
Other Sources/Uses Detail					7,670,000.00	0.00		
Fund Reconciliation							3,431,431.33	164,279.91
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	19,661,247.49	(19,661,247.49)	1,655,222.52	(1,655,222.52)	31,281,217.74	31,281,217.74	60,040,604.18	60,040,604.18

SACS2017ALL Financial Reporting Software - 2017.2.0
9/8/2017 8:19:39 AM

37-68338-0000000

Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

San Diego Unified

San Diego County

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

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

IMPORT CHECKS

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

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

67-7690-0-0000-0000-8699	7690	8699	6,131.00
--------------------------	------	------	----------

Explanation: This exception is a result of the entries made to record CALSTRS On-Behalf Pension Contributions in resource 76900, as required under GASB 68. Since Fund 67 does not accept revenue object code 8590, we used revenue object code 8699, which resulted in this exception.

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
------	----------	--------	-------

21	0000	6200	-15,142.37
----	------	------	------------

Explanation: For Fund 21, the negative is due to an accrual that did not have enough invoices to clear it.

51	0000	8629	-115,600.00
----	------	------	-------------

Explanation: SDUSD was required to reclassify accounting records for Fund 51 to match the San Diego County Office of Education. The negative balance for Object 8629 resulted from the Fund 51 reclassification.

51	0000	8979	-146,646.00
----	------	------	-------------

Explanation: SDUSD was required to reclassify accounting records for Fund 51 to match the San Diego County Office of Education. The negative balance for Object 8979 resulted from the Fund 51 reclassification.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
9/8/2017 8:18:00 AM

37-68338-0000000

Unaudited Actuals
2017-18 Budget
Technical Review Checks

San Diego Unified

San Diego County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

EXCEPTION

FUND	RESOURCE	NEG. EFB
01	7338	-34,617.77

Explanation: The actual 2016-17 ending balance in this resource was lower than projected for Estimated Actuals. The budgets in this resource will be revised in 2017-18.

Total of negative resource balances for Fund 01	-34,617.77
---	------------

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7338	9790	-34,617.77

Explanation: The actual 2016-17 ending balance in this resource was lower than projected for Estimated Actuals. The budgets in this resource will be revised in 2017-18.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.