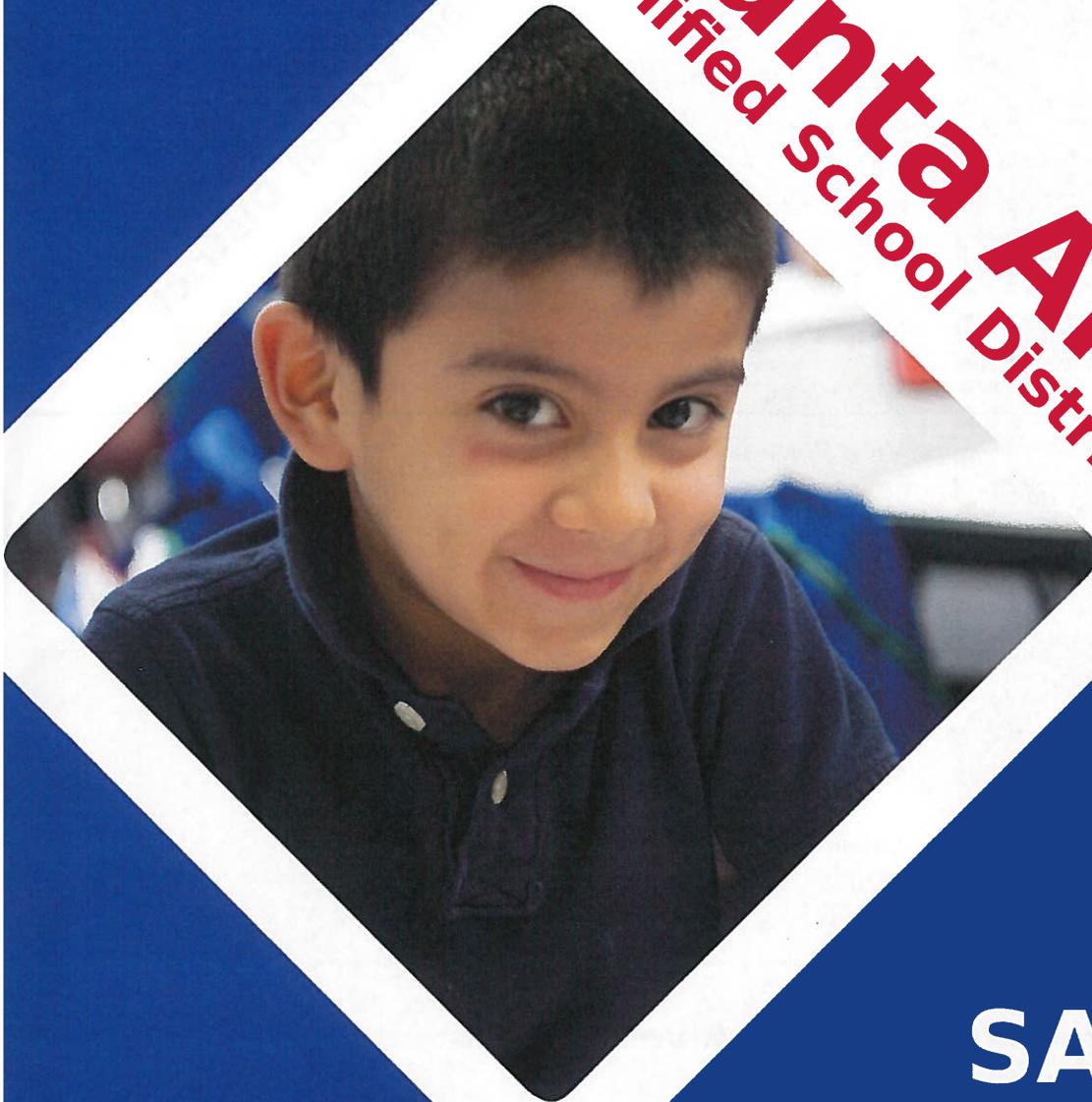




Santa Ana
Unified School District



**SAUSD
BUDGET
2017 - 2018**



BOARD OF EDUCATION



Santa Ana
Unified School District



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Current Term: 2014-2018



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Current Term: 2016-2020



Our Success, Our Passion

In August 2012, the Santa Ana Unified School District Board of Education approved our new Vision and Mission Statements as part of the Seven Building Blocks to SAUSD's success. These statements align with the national direction and our implementation of the Common Core State Standards. They reflect SAUSD's path to providing a world-class education to ensure that our students are college and career ready and prepared to assume their role as a part of the global citizenry.

Success

Achievement

United

Service

Dedication

Vision Statement

We will work collaboratively and comprehensively with staff, parents, and the community to strengthen a learning environment focused on raising the achievement of all students and preparing them for success in college and career.

Mission Statement

We assure well-rounded learning experiences, which prepare our students for success in college and career. We engage, inspire, and challenge all of our students to become productive citizens, ethical leaders, and positive contributors to our community, country and a global society.

Santa Ana Unified School District

Deputy Superintendent, Administrative Services 2017-18 Adopted Budget Message

The district's revenue projections are reflective of the K-12 revenues contained in the May Revision of the Governor's 2017 Budget Proposal as well as the projected student enrollment for the 2017-18 school year.

The May Revision reflects higher revenues above the January estimates for 2017-18 by \$1.1 billion due to increases in personal income and corporate taxes, bringing a projected Proposition 98 funding to a total of \$74.6 billion. Based on the Local Control Funding Formula (the state's K-12 Revenue Allocation formula) and the current Department of Finance revenue assumptions, the following factors were used to build our 2017-18 Adopted Budget.

Major State Budget May Revision - K-12 Adjustments

- COLA is presented in the Governor's May Revision proposal and for 2017-18 the rate used to calculate LCFF funding has increased from 1.48% to 1.56%;
- State Aid has increased by \$0.66 billion for the Local Control Funding Formula [LCFF], bringing the total increase for 2017-18 to \$1.4 billion [approximately \$249 per ADA]. This provides funding to close the funding gap by **43.97 percent** to full LCFF implementation.
- \$1.04 billion [approximately \$173 per pupil] in unrestricted **one-time unfunded mandate reimbursements** funding is proposed. It is again intended to exhaust a portion of the state's wall of debt. If ultimately included in the state's enacted budget, SAUSD will incorporate into its next budget update.

District Projections

Santa Ana Unified forecasts an increase in overall on-going funding in the adopted budget primarily due to increases in State revenue, despite our current declining enrollment projections. The adopted budget does not include proposed one-time funds. Once the State budget negotiations are complete, one-time funds will be included in the next budget update. The 2017-18 adopted budget projects an unrestricted ending fund balance of \$79.8 million.

SAUSD Long-range Planning

This budget is a numerical depiction of the Santa Ana Unified School District's academic program and strategic Local Control Accountability Plan (LCAP) goals, as well as fiscal solvency. Our three LCAP goals, formed through our LCAP stakeholder input, include 1) Teaching and Learning, 2) Engagement, 3) School Climate and Safety. Long-range external pressures that will result in increased costs to the district and that the district continues to monitor and plan for, are the Other Post Employment Benefit Obligations (OPEB), the annual monitoring of the Federal Affordable Care Act (ACA), technology refresh, increases in the district's contribution to employee health & welfare insurance benefits, as well as increases in the district's State employee retirement contributions (STRS and PERS).

While the district has demonstrated the ability to manage these and other costs through the 2019-20 school year, we continue to forecast and monitor projected changes in future years. This will help us to ensure ongoing fiscal solvency as we maintain the district's basic levels of operations. Ultimately, budget and programmatic priorities for new or redirected dollars are determined by the Board of Education with considerable input by our community stakeholders through the LCAP process.

This budget is being adopted according to statute, prior to June 30, 2017. Therefore, once the State Budget is adopted, a revision of this budget including revenue assumptions will be presented in accordance with State and County Office of Education guidance.

Edward T. Heatley, Ed.D., Deputy Superintendent, Administrative Services



TABLE OF CONTENTS

Description	Page
Introduction and Overview	1-5
District Certification of July 1 Budget Report (Form CB)	7-10
❖ Workers' Compensation Certification (Form CC)	11
<u>Forms:</u>	
• <i>Operating Funds – Unrestricted and Restricted</i>	
➤ General Fund – Unrestricted/Restricted (Form 01).....	13-35
➤ Charter Schools Special Revenue Fund (Form 09).....	37-51
➤ Child Development Fund (Form 12).....	53-64
➤ Cafeteria Special Revenue Fund (Form 13).....	65-76
➤ Deferred Maintenance Fund (Form 14)	77-88
➤ Special Reserve Fund for Postemployment Benefits (Form 20).....	89-98
➤ Building Fund (Form 21).....	99-111
➤ Capital Facilities Fund (Form 25).....	113-124
➤ County School Facilities Fund (Form 35).....	125-137
➤ Special Reserve Fund for Capital Outlay Projects (Form 40).....	139-151
➤ Capital Project Fund for Blended Component Units (Form 49)	153-165
➤ Bond Interest and Redemption Fund (Form 51)	167-177
➤ Debt Service Fund (Form 56)	179-188
➤ Self-Insurance Fund (Form 67).....	189-201
➤ Retiree Benefit Fund (Form 71).....	203-213
• <i>Supplemental Information</i>	
➤ Average Daily Attendance (Form A).....	217-218
➤ Current Expense Formula/Minimum Classroom Compensation	
❖ 2016-17 Estimated Actuals (Form CEA).....	219
❖ 2017-18 Budget (Form CEB)	220
➤ Indirect Cost Rate Worksheet (Form ICR).....	221-225
➤ Lottery Report (Form L).....	226
➤ Multiyear Projections – General Fund (Form MYPI)	227-229
➤ Cash Flow	230-233
➤ No Child Left Behind Maintenance of Effort (Form NCMOE).....	234-236
➤ Summary of Interfund Activities for All Funds	
❖ 2016-17 Estimated Actuals (Form SIAA)	237-238
❖ 2017-18 Budget (Form SIAB).....	239-240
• <i>Criteria and Standards Review (Form 01CS)</i>	243-269
• <i>Appendix</i>	
➤ Annual Budget Plan for Special Education	273

Introduction and Overview

2017-18 BUDGET



JULY 2017

The District develops the budget each year by identifying the changes in revenue from the Local Control Funding Formula (LCFF) and expenditures that are continuing, mandated, or required for operations. The Local Control Accountability Plan (LCAP) is the guiding plan for programming any new funding that is available after balancing the revenue and expenditure projections. The LCAP plan process is the guiding point set by the Board of Education and the community in providing prioritization for new funding as it becomes available after meeting all obligations for continuing, mandated, or required for operations.

July 1 Budget Report

Orange County Department of Education (OCDE), the District's oversight agency, provides guidance and direction as to which assumptions should reasonably be incorporated into the District's July 1 Budget Report.

The key assumptions included in the July 1 Budget are as follows:

Revenue Adjustments:

- Increase in LCFF funding of approximately \$1.4 million from prior year, made up of the following:
 - Unduplicated pupil count of 93.8% (students who qualify for free or reduced price meals, English learners, and/or Foster Youth) and the State LCFF gap funding rate of 43.97% results in a decrease in revenue of approximately \$2.2 million;
 - Increase in cost of living adjustment from 0% to 1.56% results in an increase in revenue of approximately \$3.6 million.
- Reduction in federal funding of approximately \$13.4 million, including Title I, Title I School Improvement Grant, Title II, Title III, as well as carryover;
- Reduction in other state funding of approximately \$13 million, including a removal of one-time discretionary funds, an adjustment to Career Technical Education Incentive grant, Lottery funding, and various grants;
- Reduction in other local funding of approximately \$5.5 million, including removal of E-Rate and Career Technical Education revenue and a decrease in interest and other local revenues.

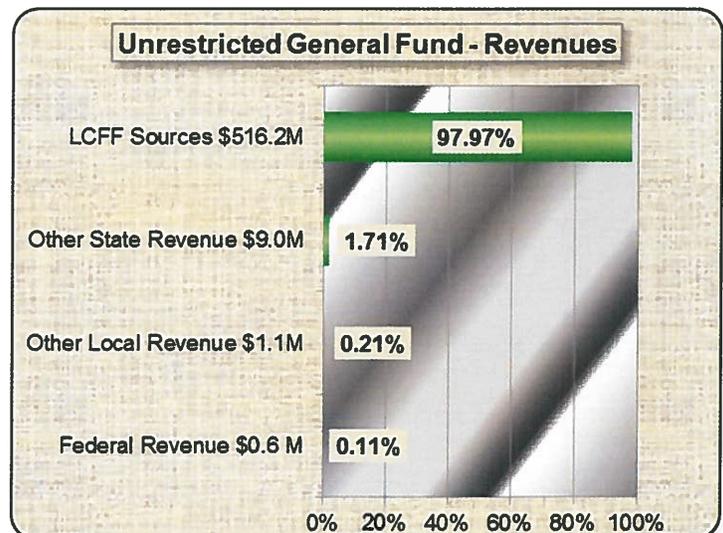
Expense Adjustments:

- Decrease in staffing allocation of approximately \$5.2 million due to declining enrollment;
- Increase in employee benefits of approximately \$8.5 million due to an increase in STRS/PERS rates as well as Health and Welfare costs;
- Removal of one-time expenditures as well as a reduction in E-Rate infrastructure cost;
- Removal of carryover, however, it will be budgeted at first interim when the actual amounts are known;
- Removal of interfund transfer of \$15.1 million to Special Reserve Fund for Postemployment Benefits, Special Reserve Fund for Capital Outlay Projects for the remodeling of kitchen facilities projects, and QZAB solar energy payments;
- Removal of interfund transfer of approximately \$1.5 million due to expiration of payments to Cafeteria funds, expiration of 2002 QZAB, and one-time grade level expansion at Advanced Learning Academy.

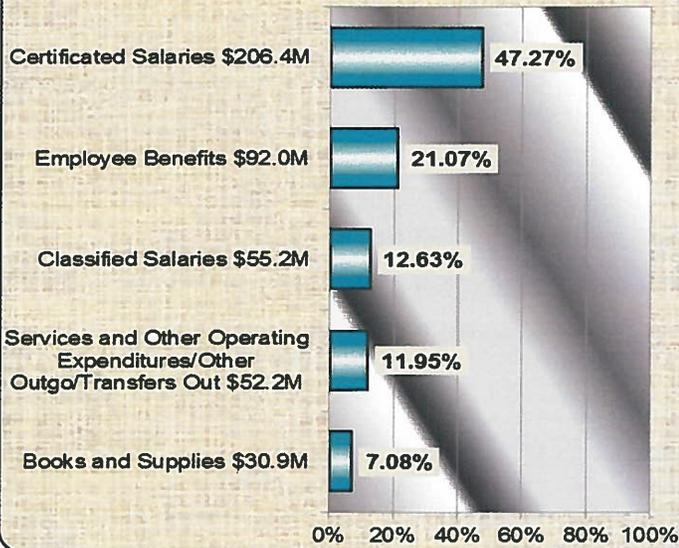
Labor Contract Negotiations: Negotiations with all bargaining units are still pending for 2017-18.

July 1 Budget Data

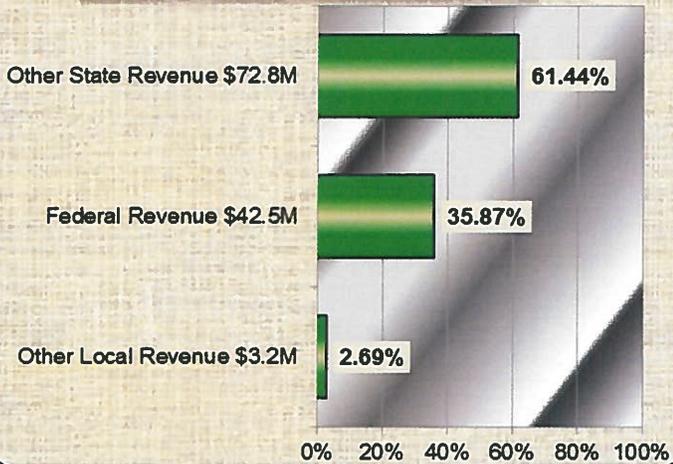
To represent the District's budget in a more readable format, the following bar charts identify the various elements of the 2017-18 budgets for the unrestricted and restricted general funds (i.e. the General Fund or Fund 01).



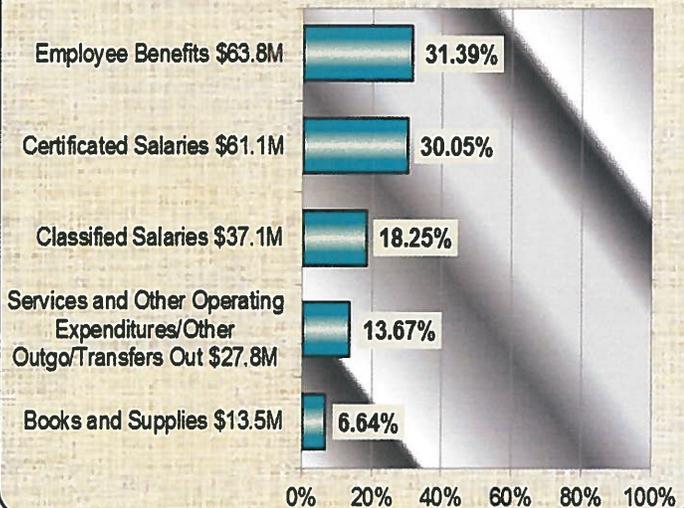
Unrestricted General Fund - Expenditures



Restricted General Fund - Revenue



Restricted General Fund - Expenditures



July 1 Budget – All Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for all other funds at the July 1 Budget.

Funds are allocated to the District based upon several criteria. The State requires that various funds be maintained for the proper accounting of revenue and expenditure activities carried out within the various funds. The "fund type" is important because it determines how the financial resources must be spent.

Fund #	Fund Name	Total Budget Expenditures Incl. Other Financing Sources/Uses (\$ in million)
01	General Fund, Unrestricted & Restricted	\$640.1
09	Charter Schools Special Revenue Fund	2.6
12	Child Development Fund	6.0
13	Cafeteria Fund	45.4
14	Deferred Maintenance Fund	3.8
20	Special Reserve for Postemployment Benefits	0.0
21	Building Fund	0.5
25	Capital Facilities Fund	9.8
35	County School Facilities Fund	0.0
40	Special Reserve Fund for Capital Outlay	20.9
49	Capital Project Fund for Blended Component Units	0.0
51	Bond Interest & Redemption Fund	20.3
56	Debt Service Fund	8.3
67	Self-Insurance Fund	18.0
71	Retiree Benefit Fund	0.0
	Total	\$775.7

Cash Flow Considerations

The District projects a positive cash flow for 2017-18, 2018-19, and 2019-20 without any borrowing. The District continues to diligently monitor its cash flow.

District Multiyear Projections – General Fund

Multiyear projections (MYPs) are required by AB1200 and AB2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. A barometer of a district's financial strength is the district's unrestricted reserve percentage. Districts the size of SAUSD are required to maintain unrestricted reserves of at least 2% or roughly \$13.0 million. While \$13.0 million is a significant amount, the reserve is less than two weeks payroll, with monthly payroll of approximately \$40 million.

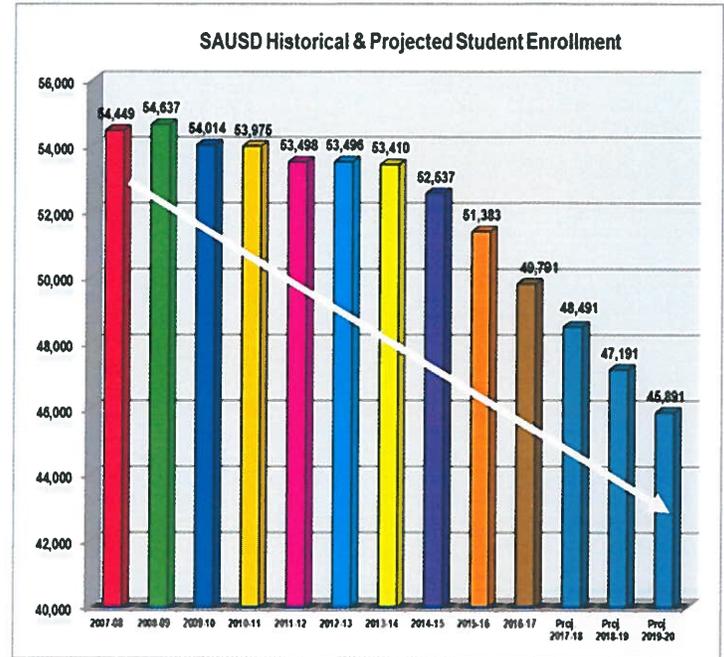
The multiyear projections were adjusted, beginning in 2018-19 to account for:

- The impact on projected declining enrollment of 1,300 from 2017-18 (approximately \$14.6 million) as the District receives funding based upon the higher of the current or previous year ADA;
- A reduction in certificated staffing due to a projected enrollment loss of 1,300, resulting in a reduction in certificated expenditures of approximately \$5.3 million;
- The projected step/column salary increase of approximately \$2.0 million and \$0.2 million for certificated and classified salaries, respectively;
- The projected increase of approximately \$9.6 million in STRS/PERS and Health benefits costs;
- The removal of a one-time allocation for cheerleading of \$5.0 million;
- A reduction of approximately \$5.5 million for the purchase of 2018-19 chromebooks that will take place in 2017-18.

The District uses the estimated gap funding rates of 39.03% and 41.51% and COLA of 2.15% and 2.35% for 2018-19 and 2019-20, respectively. Revenue is projected to decrease in 2018-19 by approximately \$2.5 million and continue to decrease in 2019-20 by an additional \$0.6 million.

The State funds districts based on students who attend school.

- **Student Enrollment.** The District has experienced enrollment loss in 15 of the last 16 years. The District anticipates losing 1,300 students in 2018-19 and an additional 1,300 in 2019-20. The projected decline in student enrollment is reflected in revenue projections for the July 1 Budget.



SAUSD is submitting a positive certification to the State based on revenue assumptions that the District will be able to meet its General Fund obligations in the current and two subsequent fiscal years.

COMBINED GENERAL FUND			
(\$s in Millions)	2017-18	2018-19	2019-20
Beginning Fund Balance	\$90.3	\$95.5	\$101.9
Revenues	\$645.3	\$636.4	\$634.5
Expenditures	\$640.1	\$630.0	\$634.1
Net Increase/(Decrease)	\$5.2	\$6.4	\$0.4
Projected Ending Fund Balance	\$95.5	\$101.9	\$102.3
Components of Projected Ending Fund Balance			
Stabilization Arrangements	\$14.3	\$8.7	\$2.5
Revolving Cash/Stores	\$1.2	\$1.2	\$1.2
Other Designations	\$51.4	\$66.2	\$74.4
Restricted Reserves	\$15.8	\$13.2	\$11.5
Unrestricted Reserve	\$12.8	\$12.6	\$12.7
Unrestricted Reserve %	2.0%	2.0%	2.0%
Undesignated/Unappropriated	\$0.0	\$0.0	\$0.0

For more information on SAUSD budget, please use the following link:
<http://www.sausd.us/Page/434>

Proposed LCAP Goals

The 2017-18 Budget incorporates the action plans, services, and expenditures outlined in the proposed Local Control and Accountability Plan (LCAP) as shown in the charts below:

CORE	SUPPLEMENTAL
Actions and expenditures to meet the goals described for ALL pupils.	Additional annual actions above what is provided for all students that will serve low-income, English learner, and foster youth pupils.

Goal 1: Teaching and Learning

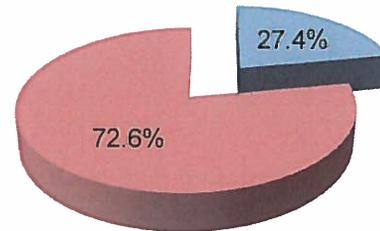
\$89.3M

- Rigorous, standards-based instructional program, digital resources and Professional Development
- Course options (traditional & online)
- Progress monitoring
- Early literacy and numeracy
- AP, CTE and VAPA courses
- STEM and AVID programs
- Extended learning opportunities

Goal 1

\$24.5M

\$64.8M



Goal 2: Engagement

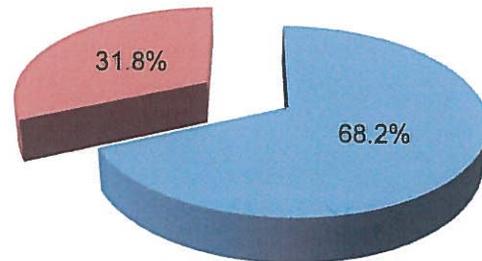
\$398.5M

- Highly-qualified and well trained teachers and leaders
- Increased VAPA, Athletics and extracurricular opportunities
- Access to technology
- Project-based learning
- Parent training and workshops
- Increased library services and tutors
- Summer enrichment and bridge programs

Goal 2

\$271.8M

\$126.7M



Goal 3: School Climate and Safety

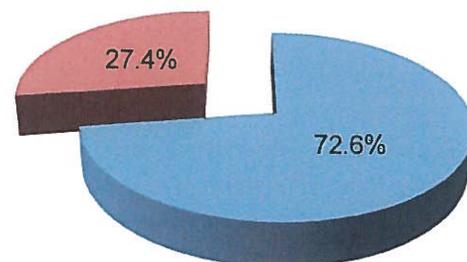
\$237.4M

- Family events
- School safety and maintenance
- Welcoming school environments
- PBIS and dropout prevention efforts
- Mentoring and service learning
- Wellness programs and connections to community resources
- Parenting programs with childcare
- Translation services
- School climate & structured recess

Goal 3

\$172.4M

\$65.0M



ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 1601 E Chestnut Ave, Santa Ana, CA
Date: June 08, 2017

Place: 1601 E Chestnut Ave, Santa Ana
Date: June 13, 2017
Time: 06:00 PM

Adoption Date: June 27, 2017

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

Contact person for additional information on the budget reports:

Name: Swandayani Singgih

Telephone: (714) 558-5895

Title: Director, Budget

E-mail: swandayani.singgih@sausd.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 27, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

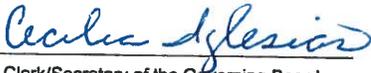
To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	<u>13,632,622.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>13,632,622.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>0.00</u>

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

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

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

Date of Meeting: Jun 27, 2017

For additional information on this certification, please contact:

Name: Camille Boden

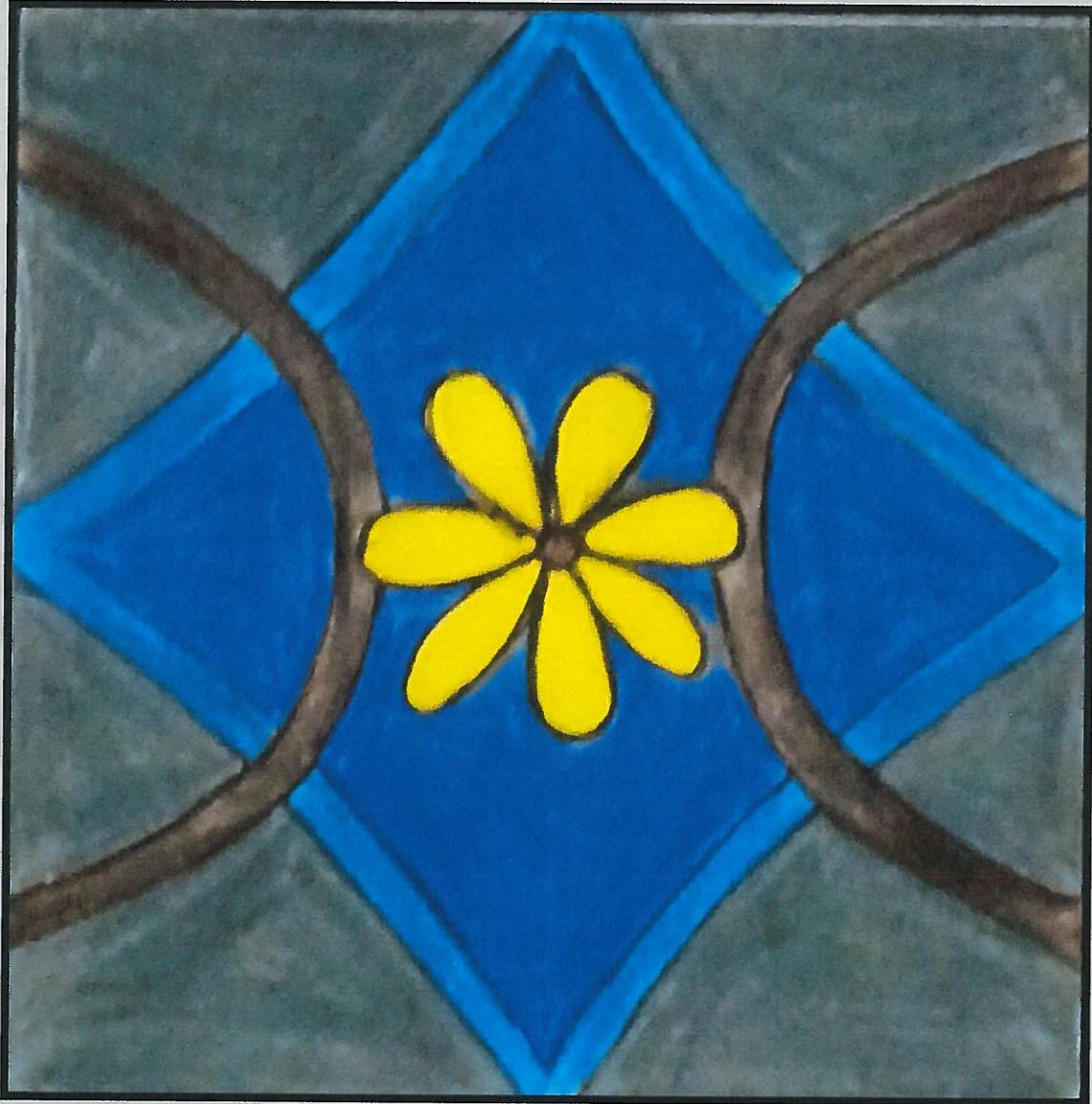
Title: Executive Director, Risk Management

Telephone: (714) 558-5856

E-mail: camille.boden@sausd.us

Operating Funds

Unrestricted and Restricted



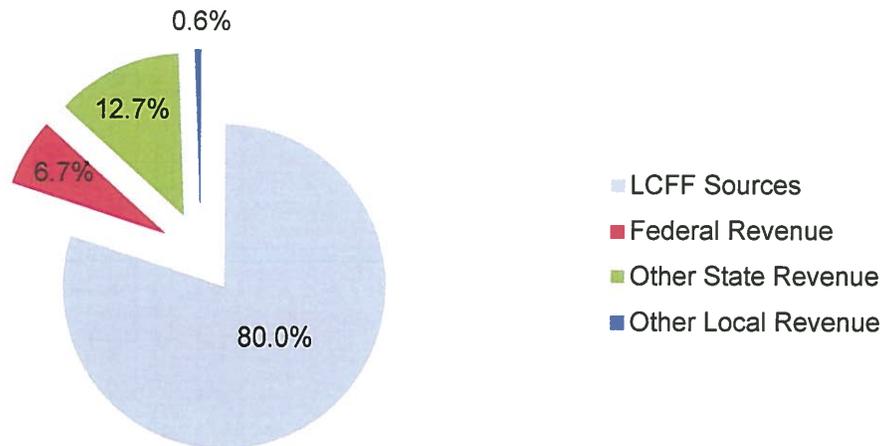
Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

COMBINED GENERAL FUND (01)

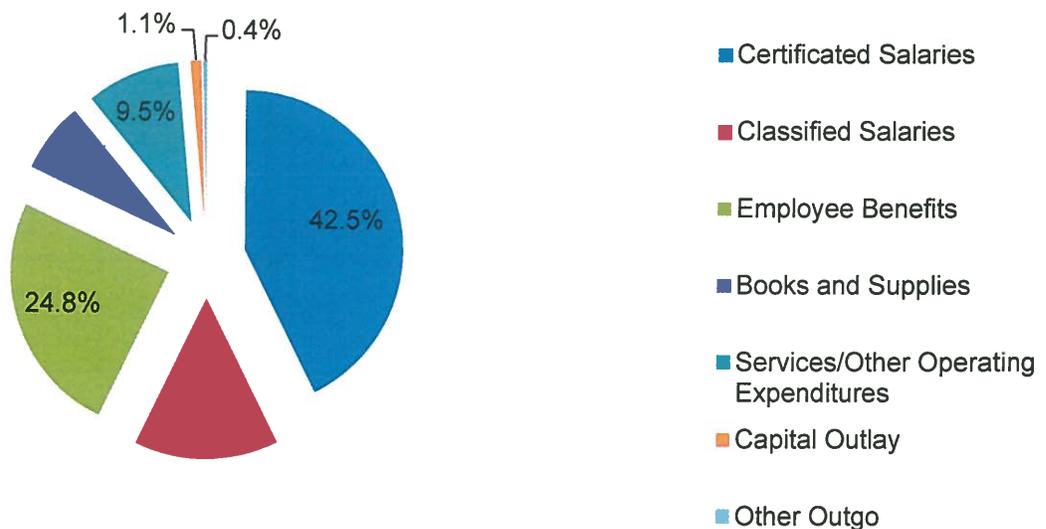
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (80.0%). Total projected revenue is \$645.3 million.



The combined General Fund is used to account for financial activities, except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (82.0%). Total projected expenditures are \$629.0 million. In addition, the District transfers dollars to other funds totaling \$11.0 million for Certificates of Participation, Qualified Zone Academy Bonds, the Advanced Learning Academy Charter School, Special Reserve Fund for Postemployment Benefits, Nutrition Services' employee time for distributing and collecting the LCFF school programs funding verification forms from parents to determine students free and reduced meal statuses, as well as Health & Welfare consultants.



The District relies heavily on State revenue to run its daily operations in educating our students. The district projects to have a positive fund balance of approximately \$95.5 million, which includes \$15.8 million in restricted fund balances.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	514,078,741.22	0.00	514,078,741.22	516,182,413.00	0.00	516,182,413.00	0.4%
2) Federal Revenue		8100-8299	1,248,244.03	55,242,603.66	56,490,847.69	567,169.00	42,479,927.51	43,047,096.51	-23.8%
3) Other State Revenue		8300-8599	19,934,640.10	74,862,029.78	94,796,669.88	8,988,221.00	72,762,172.87	81,750,393.87	-13.8%
4) Other Local Revenue		8600-8799	5,818,902.16	4,028,760.80	9,847,662.96	1,118,500.00	3,183,724.03	4,302,224.03	-56.3%
5) TOTAL REVENUES			541,080,527.51	134,133,394.24	675,213,921.75	526,856,303.00	118,425,824.41	645,282,127.41	-4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	215,529,544.67	63,467,626.99	278,997,171.66	206,422,522.72	61,127,509.85	267,550,032.57	-4.1%
2) Classified Salaries		2000-2999	54,543,558.86	35,598,057.91	90,141,616.77	55,138,581.23	37,095,684.11	92,234,265.34	2.3%
3) Employee Benefits		3000-3999	88,622,323.14	56,861,504.33	145,483,827.47	92,032,858.54	63,842,301.84	155,875,160.38	7.1%
4) Books and Supplies		4000-4999	23,121,328.72	18,213,193.17	41,334,521.89	30,934,329.33	13,459,497.74	44,393,827.07	7.4%
5) Services and Other Operating Expenditures		5000-5999	53,673,748.13	23,747,862.41	77,421,610.54	42,019,803.68	17,723,547.68	59,743,351.36	-22.8%
6) Capital Outlay		6000-6999	2,503,567.37	4,127,156.81	6,630,724.18	5,569,814.00	1,142,299.40	6,712,113.40	1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,924,739.12	3,243,307.00	5,168,046.12	2,194,618.00	3,219,923.00	5,414,541.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,216,805.07)	4,012,155.95	(2,204,649.12)	(8,609,996.62)	5,726,647.72	(2,883,348.90)	30.8%
9) TOTAL EXPENDITURES			433,702,004.94	209,270,864.57	642,972,869.51	425,702,530.88	203,337,411.34	629,039,942.22	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			107,378,522.57	(75,137,470.33)	32,241,052.24	101,153,772.12	(84,911,586.93)	16,242,185.19	-49.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	27,563,697.91	0.00	27,563,697.91	11,027,664.99	0.00	11,027,664.99	-60.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(77,023,675.70)	77,023,675.70	0.00	(84,322,642.05)	84,322,642.05	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(104,607,373.61)	77,023,675.70	(27,583,697.91)	(95,350,307.04)	84,322,642.05	(11,027,664.99)	-60.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,771,148.96	1,886,205.37	4,657,354.33	5,803,465.08	(588,944.88)	5,214,520.20	12.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	71,177,067.73	14,492,859.75	85,669,927.48	73,948,216.69	16,379,065.12	90,327,281.81	5.4%
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)			71,177,067.73	14,492,859.75	85,669,927.48	73,948,216.69	16,379,065.12	90,327,281.81	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,177,067.73	14,492,859.75	85,669,927.48	73,948,216.69	16,379,065.12	90,327,281.81	5.4%
2) Ending Balance, June 30 (E + F1e)			73,948,216.69	16,379,065.12	90,327,281.81	79,751,681.77	15,790,120.24	95,541,802.01	5.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Stores		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,379,065.12	16,379,065.12	0.00	15,790,120.24	15,790,120.24	-3.6%
c) Committed									
Stabilization Arrangements		9750	15,624,709.53	0.00	15,624,709.53	14,359,320.64	0.00	14,359,320.64	-8.1%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	43,722,375.81	0.00	43,722,375.81	51,401,008.99	0.00	51,401,008.99	17.6%
010032 Civic Center	0000	9780				260,080.41		260,080.41	
010033 Godinez Rental Fees	0000	9780				79,397.68		79,397.68	
010042 WASC	0000	9780				27,507.90		27,507.90	
010720 15-16 One-time Discretionary (E	0000	9780				3,980,547.24		3,980,547.24	
010808 CTE	0000	9780				39,852.53		39,852.53	
010000 Walker/Roosevelt Joint Use	0000	9780				50,000.00		50,000.00	
010031 Enterprise Planning (ERP) syst	0000	9780				7,000,000.00		7,000,000.00	
010031 Athletic Equipment	0000	9780				128,000.00		128,000.00	
010000 Artificial Turf	0000	9780				3,180,953.00		3,180,953.00	
010720 Furniture/equipment for ALA ex	0000	9780				481,973.78		481,973.78	
010000 Early Learning	0000	9780				3,000,000.00		3,000,000.00	
010000 Specialized spaces	0000	9780				1,000,000.00		1,000,000.00	
010000 Dual language immersion	0000	9780				1,000,000.00		1,000,000.00	
010031 Purchase of vehicles	0000	9780				800,000.00		800,000.00	

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
010000 Mariachi/folklorico	0000	9780				200,000.00		200,000.00	
010000 Declining enrollment	0000	9780				29,897,042.00		29,897,042.00	
010000 Instructional Materials	0000	9780				275,654.45		275,654.45	
010032 Civic Center	0000	9780	260,033.86		260,033.86				
010033 Godinez Rental Fees	0000	9780	54,909.05		54,909.05				
010042 WASC	0000	9780	27,507.90		27,507.90				
010720 15-16 One-time Discretionary (E	0000	9780	3,980,547.24		3,980,547.24				
010808 CTE	0000	9780	39,852.53		39,852.53				
010000 Walker/Roosevelt Joint Use	0000	9780	50,000.00		50,000.00				
010031 Enterprise Resource Planning (I	0000	9780	7,000,000.00		7,000,000.00				
010031 Remodeling expense	0000	9780	1,500,000.00		1,500,000.00				
010031 Athletic Equipment	0000	9780	128,000.00		128,000.00				
010000 Artificial Turf	0000	9780	3,180,953.00		3,180,953.00				
010720 Furniture/equipment for ALA exj	0000	9780	481,973.78		481,973.78				
010000 Early Learning	0000	9780	3,000,000.00		3,000,000.00				
010000 Specialized spaces	0000	9780	1,000,000.00		1,000,000.00				
010000 Dual language immersion	0000	9780	1,000,000.00		1,000,000.00				
010031 Purchase of vehicles	0000	9780	800,000.00		800,000.00				
010000 Mariachi/folklorico	0000	9780	200,000.00		200,000.00				
010000 Declining enrollment	0000	9780	15,259,944.00		15,259,944.00				
010803 Instructional Materials	0000	9780	275,654.45		275,654.45				
010030 Chromebooks purchase for 18-	0000	9780	5,483,000.00		5,483,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,411,131.35	0.00	13,411,131.35	12,801,352.14	0.00	12,801,352.14	-4.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Description (G9 + H2) - (I6 + J2)	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
	0.00	0.00	0.00				

Description	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	317,697,160.00	0.00	317,697,160.00	327,693,250.00	0.00	327,693,250.00	3.1%
Education Protection Account State Aid - Current Year	67,629,373.00	0.00	67,629,373.00	59,642,680.00	0.00	59,642,680.00	-11.8%
State Aid - Prior Years	(186,431.45)	0.00	(186,431.45)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions	574,666.00	0.00	574,666.00	574,666.00	0.00	574,666.00	0.0%
Homeowners' Exemptions	11.00	0.00	11.00	11.00	0.00	11.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes							
County & District Taxes							
Secured Roll Taxes	88,984,536.00	0.00	88,984,536.00	88,984,536.00	0.00	88,984,536.00	0.0%
Unsecured Roll Taxes	5,487,281.00	0.00	5,487,281.00	5,487,281.00	0.00	5,487,281.00	0.0%
Prior Years' Taxes	990,212.00	0.00	990,212.00	990,212.00	0.00	990,212.00	0.0%
Supplemental Taxes	5,998,449.00	0.00	5,998,449.00	5,998,449.00	0.00	5,998,449.00	0.0%
Education Revenue Augmentation Fund (ERAF)	30,392,530.00	0.00	30,392,530.00	30,392,530.00	0.00	30,392,530.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	13,595,342.00	0.00	13,595,342.00	13,595,342.00	0.00	13,595,342.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	531,163,128.55	0.00	531,163,128.55	533,358,957.00	0.00	533,358,957.00	0.4%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(4,003,028.33)		(4,003,028.33)	(3,754,792.00)		(3,754,792.00)	-6.2%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(13,081,359.00)	0.00	(13,081,359.00)	(13,421,752.00)	0.00	(13,421,752.00)	2.6%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			514,078,741.22	0.00	514,078,741.22	516,182,413.00	0.00	516,182,413.00	0.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,290,777.00	9,290,777.00	0.00	9,290,777.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,568,363.53	2,568,363.53	0.00	2,549,944.00	2,549,944.00	-0.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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		21,639,830.21	21,639,830.21		14,216,751.00	14,216,751.00	-34.3%
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		3,875,658.68	3,875,658.68		2,105,634.00	2,105,634.00	-45.7%
Title III, Part A, Immigrant Education Program	4201	8290		84,405.00	84,405.00		84,405.00	84,405.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		3,626,538.57	3,626,538.57			2,645,926.00	2,645,926.00	-27.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		6,347,937.77	6,347,937.77			3,202,555.00	3,202,555.00	-49.5%
Career and Technical Education	3500-3599	8290		509,537.00	509,537.00			421,589.00	421,589.00	-17.3%
All Other Federal Revenue	All Other	8290	1,248,244.03	7,299,555.90	8,547,799.93	567,169.00	7,962,346.51	8,529,515.51	8,529,515.51	-0.2%
TOTAL FEDERAL REVENUE			1,248,244.03	55,242,603.66	56,490,847.69	567,169.00	42,479,927.51	43,047,096.51	43,047,096.51	-23.8%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement	6360	8319		0.00	0.00			0.00	0.00	0.0%
Prior Years										
Special Education Master Plan	6500	8311		27,390,395.00	27,390,395.00			27,232,798.00	27,232,798.00	-0.6%
Current Year										
Prior Years	6500	8319		272,074.00	272,074.00			0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	410,297.62	410,297.62	0.00	410,000.00	410,000.00	410,000.00	-0.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	12,509,104.00	0.00	12,509,104.00	1,750,919.00	0.00	1,750,919.00	1,750,919.00	-86.0%
Lottery - Unrestricted and Instructional Materials		8560	7,189,564.00	2,246,739.00	9,436,303.00	7,037,302.00	2,199,157.00	9,236,459.00	9,236,459.00	-2.1%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		8,061,117.68	8,061,117.68		8,061,117.68	8,061,117.68	8,061,117.68	0.0%
Charter School Facility Grant	6030	8590		0.00	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	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		3,302,847.00	3,302,847.00		3,392,275.00	3,392,275.00	3,392,275.00	2.7%
Career Technical Education Incentive										

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		2,748,474.00	2,748,474.00		1,447,726.39	1,447,726.39	-47.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		90,000.00	90,000.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	235,972.10	30,340,085.48	30,576,057.58	200,000.00	30,019,098.80	30,219,098.80	-1.2%
TOTAL_OTHER STATE REVENUE			19,934,640.10	74,862,029.78	94,796,669.88	8,988,221.00	72,762,172.87	81,750,393.87	-13.8%

Description	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	24,000.00	0.00	24,000.00	20,000.00	0.00	20,000.00	-16.7%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	529,304.42	674,590.00	1,203,894.42	402,000.00	532,344.00	934,344.00	-22.4%
Interest	850,000.00	0.00	850,000.00	350,000.00	0.00	350,000.00	-58.8%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	385,053.00	16,500.00	401,553.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	0.0%
All Other Local Revenue		8699	3,985,544.74	2,251,985.80	6,237,530.54	301,500.00	1,565,695.03	1,867,195.03	-70.1%
Tuition		8710	0.00	1,085,685.00	1,085,685.00	0.00	1,085,685.00	1,085,685.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,818,902.16	4,028,760.80	9,847,662.96	1,118,500.00	3,183,724.03	4,302,224.03	-56.3%
TOTAL, REVENUES			541,080,527.51	134,133,394.24	675,213,921.75	526,856,303.00	118,425,824.41	645,282,127.41	-4.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	178,933,594.92	49,167,946.05	228,101,540.97	172,672,350.19	48,369,776.30	221,042,126.49	-3.1%
Certificated Pupil Support Salaries		1200	9,505,940.86	5,610,009.83	15,115,950.69	9,599,524.97	5,657,186.46	15,256,711.43	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	18,242,683.71	1,836,665.74	20,079,349.45	17,558,847.76	1,592,146.00	19,150,993.76	-4.6%
Other Certificated Salaries		1900	8,847,325.18	6,853,005.37	15,700,330.55	6,591,799.80	5,508,401.09	12,100,200.89	-22.9%
TOTAL, CERTIFICATED SALARIES			215,529,544.67	63,467,626.99	278,997,171.66	206,422,522.72	61,127,509.85	267,550,032.57	-4.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,000,084.61	22,739,495.88	26,739,580.49	4,677,794.93	24,321,831.67	28,999,626.60	8.5%
Classified Support Salaries		2200	19,889,001.82	7,994,542.15	27,883,543.97	19,626,317.29	8,308,887.57	27,935,204.86	0.2%
Classified Supervisors' and Administrators' Salaries		2300	3,541,140.97	1,040,537.12	4,581,678.09	3,911,636.98	1,044,275.42	4,955,912.40	8.2%
Clerical, Technical and Office Salaries		2400	22,317,937.33	2,986,170.47	25,304,107.80	21,793,518.46	2,471,028.96	24,264,547.42	-4.1%
Other Classified Salaries		2900	4,795,394.13	837,312.29	5,632,706.42	5,129,313.57	949,660.49	6,078,974.06	7.9%
TOTAL, CLASSIFIED SALARIES			54,543,558.86	35,598,057.91	90,141,616.77	55,138,581.23	37,095,684.11	92,234,265.34	2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102							
PERS		3201-3202	26,530,727.50	28,734,880.65	55,265,608.15	29,446,922.92	32,372,169.50	61,819,092.42	11.9%
OASDI/Medicare/Alternative		3301-3302	7,113,075.62	5,206,093.43	12,319,169.05	8,024,227.45	5,880,153.35	13,904,380.80	12.9%
Health and Welfare Benefits		3401-3402	6,962,445.47	3,713,711.20	10,676,156.67	6,772,634.54	3,816,306.94	10,588,941.48	-0.8%
Unemployment Insurance		3501-3502	36,998,023.53	15,364,319.02	52,362,342.55	38,229,492.28	16,356,618.47	54,586,110.75	4.2%
Workers' Compensation		3601-3602	134,721.68	51,535.05	186,256.73	147,860.73	49,121.74	196,982.47	5.8%
OPEB, Allocated		3701-3702	4,047,545.94	1,461,309.67	5,508,855.61	3,904,423.93	1,463,634.63	5,368,058.56	-2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,835,783.40	2,329,655.31	9,165,438.71	5,507,296.69	3,904,297.21	9,411,593.90	2.7%
TOTAL, EMPLOYEE BENEFITS			88,622,323.14	56,861,504.33	145,483,827.47	92,032,858.54	63,842,301.84	155,875,160.38	7.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,313,268.11	1,478,538.14	8,791,806.25	7,880,800.00	1,325,560.00	9,206,360.00	4.7%
Books and Other Reference Materials		4200	55,625.73	246,769.16	302,394.89	11,220.00	42,859.49	54,079.49	-82.1%
Materials and Supplies		4300	10,763,013.10	13,442,913.42	24,205,926.52	20,635,504.57	10,582,689.34	31,218,193.91	29.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	3,991,421.78	3,044,263.70	7,035,685.48	1,408,804.76	1,508,388.91	2,917,193.67	-58.5%
Food		4700	998,000.00	708.75	998,708.75	998,000.00	0.00	998,000.00	-0.1%
TOTAL, BOOKS AND SUPPLIES			23,121,328.72	18,213,193.17	41,334,521.89	30,934,329.33	13,459,497.74	44,393,827.07	7.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	13,656,340.89	8,993,134.92	22,649,475.81	13,168,918.55	6,757,247.77	19,926,166.32	-12.0%
Travel and Conferences		5200	837,375.76	1,537,769.68	2,375,145.44	676,003.88	478,360.53	1,154,364.41	-51.4%
Dues and Memberships		5300	494,836.54	233,023.00	727,859.54	555,246.00	48,171.00	603,417.00	-17.1%
Insurance		5400 - 5450	3,422,258.48	6,889.00	3,429,147.48	3,614,355.00	5,807.00	3,620,162.00	5.6%
Operations and Housekeeping Services		5500	8,663,732.71	77,550.00	8,741,282.71	8,989,092.00	81,550.00	9,070,642.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,935,755.72	3,448,785.70	6,384,541.42	3,383,743.82	3,578,554.00	6,962,297.82	9.0%
Transfers of Direct Costs		5710	(818,250.15)	818,250.15	0.00	(606,172.48)	606,172.48	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(52,284.09)	0.00	(52,284.09)	(33,170.00)	0.00	(33,170.00)	-36.6%
Professional/Consulting Services and Operating Expenditures		5800	23,809,630.60	8,529,201.17	32,338,831.77	11,473,776.91	6,025,032.06	17,498,808.97	-45.9%
Communications		5900	724,351.67	103,258.79	827,610.46	798,010.00	142,652.84	940,662.84	13.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,673,748.13	23,747,862.41	77,421,610.54	42,019,803.68	17,723,547.68	59,743,351.36	-22.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	108,121.35	0.00	108,121.35	74,030.00	0.00	74,030.00	-31.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	785,181.56	3,087,964.97	3,873,146.53	1,500,000.00	182,299.40	1,682,299.40	-56.6%
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	1,324,913.46	982,691.84	2,307,605.30	3,730,284.00	900,000.00	4,630,284.00	100.7%
Equipment Replacement		6500	285,351.00	56,500.00	341,851.00	265,500.00	60,000.00	325,500.00	-4.8%
TOTAL, CAPITAL OUTLAY			2,503,567.37	4,127,156.81	6,630,724.18	5,569,814.00	1,142,299.40	6,712,113.40	1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	29,439.00	29,439.00	0.00	8,998.00	8,998.00	-69.4%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	583,229.00	583,229.00	0.00	580,286.00	580,286.00	-0.5%
Payments to County Offices		7142	1,673,215.12	2,548,796.00	4,222,011.12	1,943,094.00	2,548,796.00	4,491,890.00	6.4%
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		81,843.00	81,843.00		81,843.00	81,843.00	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%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	251,524.00	0.00	251,524.00	251,524.00	0.00	251,524.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,924,739.12	3,243,307.00	5,168,046.12	2,194,618.00	3,219,923.00	5,414,541.00	4.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,012,155.95)	4,012,155.95	0.00	(5,726,647.72)	5,726,647.72	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,204,649.12)	0.00	(2,204,649.12)	(2,883,348.90)	0.00	(2,883,348.90)	30.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,216,805.07)	4,012,155.95	(2,204,649.12)	(8,609,996.62)	5,726,647.72	(2,883,348.90)	30.8%
TOTAL EXPENDITURES			433,702,004.94	209,270,864.57	642,972,869.51	425,702,530.88	203,337,411.34	629,039,942.22	-2.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	21,388,229.55	0.00	21,388,229.55	6,232,437.99	0.00	6,232,437.99	-70.9%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	513,553.09	0.00	513,553.09	6,000.00	0.00	6,000.00	-98.8%
Other Authorized Interfund Transfers Out		7619	5,681,915.27	0.00	5,681,915.27	4,789,227.00	0.00	4,789,227.00	-15.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,583,697.91	0.00	27,583,697.91	11,027,664.99	0.00	11,027,664.99	-60.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(77,059,925.36)	77,059,925.36	0.00	(84,322,642.05)	84,322,642.05	0.00	0.0%
Contributions from Restricted Revenues		8990	36,249.66	(36,249.66)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(77,023,675.70)	77,023,675.70	0.00	(84,322,642.05)	84,322,642.05	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(104,607,373.61)	77,023,675.70	(27,583,697.91)	(95,350,307.04)	84,322,642.05	(11,027,664.99)	-60.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	514,078,741.22	0.00	514,078,741.22	516,182,413.00	0.00	516,182,413.00	0.4%
2) Federal Revenue		8100-8299	1,248,244.03	55,242,603.66	56,490,847.69	567,169.00	42,479,927.51	43,047,096.51	-23.8%
3) Other State Revenue		8300-8699	19,934,640.10	74,862,029.78	94,796,669.88	8,988,221.00	72,762,172.87	81,750,393.87	-13.8%
4) Other Local Revenue		8600-8799	5,818,902.16	4,028,760.80	9,847,662.96	1,118,500.00	3,183,724.03	4,302,224.03	-56.3%
5) TOTAL REVENUES			541,080,527.51	134,133,394.24	675,213,921.75	526,856,303.00	118,425,824.41	645,282,127.41	-4.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		264,869,725.55	145,226,301.90	410,096,027.45	266,017,546.52	142,736,715.86	408,754,262.38	-0.3%
2) Instruction - Related Services	2000-2999		54,589,613.17	20,938,897.13	75,528,510.30	49,523,782.47	18,367,288.75	67,891,051.22	-10.1%
3) Pupil Services	3000-3999		31,316,940.19	14,646,341.87	45,963,282.06	32,979,837.23	14,693,599.99	47,673,437.22	3.7%
4) Ancillary Services	4000-4999		5,661,727.53	135,487.16	5,797,214.69	10,366,586.84	57,733.00	10,424,319.84	79.8%
5) Community Services	5000-5999		111,418.16	15,807.60	127,225.76	141,555.20	0.00	141,555.20	11.3%
6) Enterprise	6000-6999		5,009.21	0.00	5,009.21	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		35,240,148.78	4,606,915.06	39,847,063.84	24,746,348.58	6,319,437.73	31,065,786.31	-22.0%
8) Plant Services	8000-8999		39,977,042.23	20,457,806.85	60,434,849.08	39,726,615.04	17,942,733.01	57,669,348.05	-4.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,930,380.12	3,243,307.00	5,173,687.12	2,200,259.00	3,219,923.00	5,420,182.00	4.8%
10) TOTAL EXPENDITURES			433,702,004.94	209,270,864.57	642,972,869.51	425,702,530.88	203,337,411.34	629,039,942.22	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			107,378,522.57	(75,137,470.33)	32,241,052.24	101,153,772.12	(84,911,586.93)	16,242,185.19	-49.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	27,583,697.91	0.00	27,583,697.91	11,027,664.99	0.00	11,027,664.99	-60.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(77,023,675.70)	77,023,675.70	0.00	(84,322,642.05)	84,322,642.05	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(104,607,373.61)	77,023,675.70	(27,583,697.91)	(85,350,307.04)	84,322,642.05	(11,027,664.99)	-60.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,771,148.96	1,886,205.37	4,657,354.33	5,803,465.08	(588,944.88)	5,214,520.20	12.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	71,177,067.73	14,492,859.75	85,669,927.48	73,948,216.69	16,379,065.12	90,327,281.81	5.4%
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)			71,177,067.73	14,492,859.75	85,669,927.48	73,948,216.69	16,379,065.12	90,327,281.81	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,177,067.73	14,492,859.75	85,669,927.48	73,948,216.69	16,379,065.12	90,327,281.81	5.4%
2) Ending Balance, June 30 (E + F1e)			73,948,216.69	16,379,065.12	90,327,281.81	79,751,681.77	15,790,120.24	95,541,802.01	5.8%
Components of Ending Fund Balance									
a) Nonspendable			190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Revolving Cash			1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	16,379,065.12	16,379,065.12	0.00	15,790,120.24	15,790,120.24	-3.6%
c) Committed			15,624,709.53	0.00	15,624,709.53	14,359,320.64	0.00	14,359,320.64	-8.1%
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned			43,722,375.81	0.00	43,722,375.81	51,401,008.99	0.00	51,401,008.99	17.6%
Other Assignments (by Resource/Object)									
010032 Civic Center		0000				260,080.41		260,080.41	
010033 Godinez Rental Fees		0000				79,397.68		79,397.68	
010042 WASC		0000				27,507.90		27,507.90	
010720 15-16 One-time Discretionary (E		0000				3,980,547.24		3,980,547.24	
010808 CTE		0000				39,852.53		39,852.53	
010000 Walker/Roosevelt Joint Use		0000				50,000.00		50,000.00	
010031 Enterprise Planning (ERP) systk		0000				7,000,000.00		7,000,000.00	
010031 Athletic Equipment		0000				128,000.00		128,000.00	
010000 Artificial Turf		0000				3,180,953.00		3,180,953.00	
010720 Furniture/equipment for ALA exl		0000				481,973.78		481,973.78	
010000 Early Learning		0000				3,000,000.00		3,000,000.00	
010000 Specialized spaces		0000				1,000,000.00		1,000,000.00	

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
010000 Dual language immersion	0000	9780					1,000,000.00		1,000,000.00	
010031 Purchase of vehicles	0000	9780					800,000.00		800,000.00	
010000 Mariachi/folklorico	0000	9780					200,000.00		200,000.00	
010000 Declining enrollment	0000	9780					29,897,042.00		29,897,042.00	
010000 Instructional Materials	0000	9780					275,654.45		275,654.45	
010032 Civic Center	0000	9780	260,033.86		260,033.86					
010033 Godinez Rental Fees	0000	9780	54,909.05		54,909.05					
010042 WASC	0000	9780	27,507.90		27,507.90					
010720 15-16 One-time Discretionary (E)	0000	9780	3,980,547.24		3,980,547.24					
010808 CTE	0000	9780	39,852.53		39,852.53					
010000 Walker/Roosevelt Joint Use	0000	9780	50,000.00		50,000.00					
010031 Enterprise Resource Planning (I)	0000	9780	7,000,000.00		7,000,000.00					
010031 Remodeling expense	0000	9780	1,500,000.00		1,500,000.00					
010031 Athletic Equipment	0000	9780	128,000.00		128,000.00					
010000 Artificial Turf	0000	9780	3,180,953.00		3,180,953.00					
010720 Furniture/equipment for ALA exj	0000	9780	481,973.78		481,973.78					
010000 Early Learning	0000	9780	3,000,000.00		3,000,000.00					
010000 Specialized spaces	0000	9780	1,000,000.00		1,000,000.00					
010000 Dual language immersion	0000	9780	1,000,000.00		1,000,000.00					
010031 Purchase of vehicles	0000	9780	800,000.00		800,000.00					
010000 Mariachi/folklorico	0000	9780	200,000.00		200,000.00					
010000 Declining enrollment	0000	9780	15,259,944.00		15,259,944.00					
010803 Instructional Materials	0000	9780	275,654.45		275,654.45					
010030 Chromebooks purchase for 18-	0000	9780	5,483,000.00		5,483,000.00					
e) Unassigned/unappropriated										
Reserve for Economic Uncertainties		9789	13,411,131.35	0.00	13,411,131.35		12,801,352.14	0.00	12,801,352.14	-4.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00		0.00	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	170,140.29	75,578.57
6230	California Clean Energy Jobs Act	2,863,058.68	5,931,167.28
6264	Educator Effectiveness (15-16)	2,338,185.87	0.00
6300	Lottery: Instructional Materials	123,218.00	0.00
6512	Special Ed: Mental Health Services	1,075,674.82	799,677.91
7338	College Readiness Block Grant	1,966,130.69	1,095,186.24
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	4,239,111.05	4,575,126.52
9010	Other Restricted Local	3,603,545.72	3,313,383.72
Total, Restricted Balance		16,379,065.12	15,790,120.24

Charter Schools Special Revenue Fund



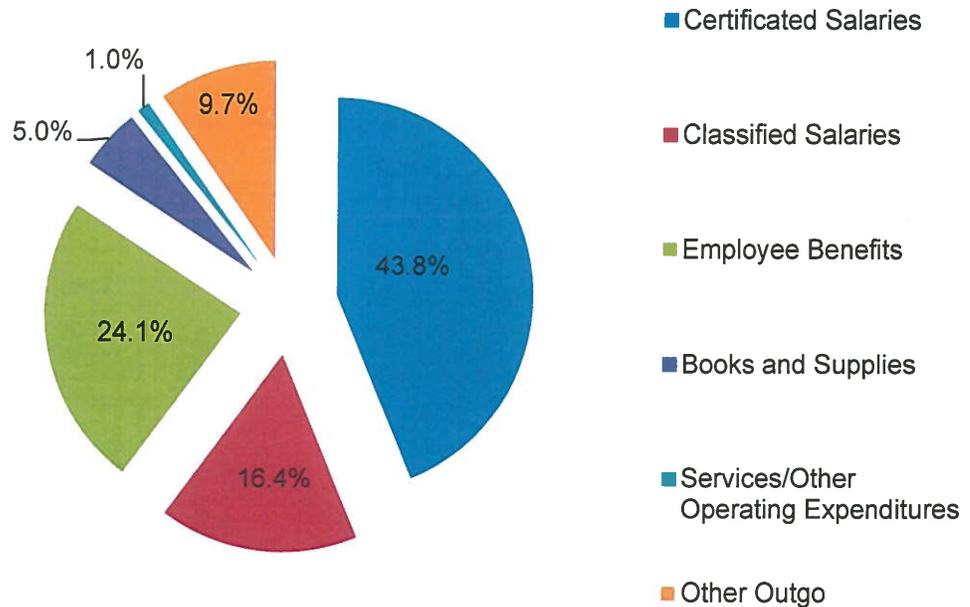
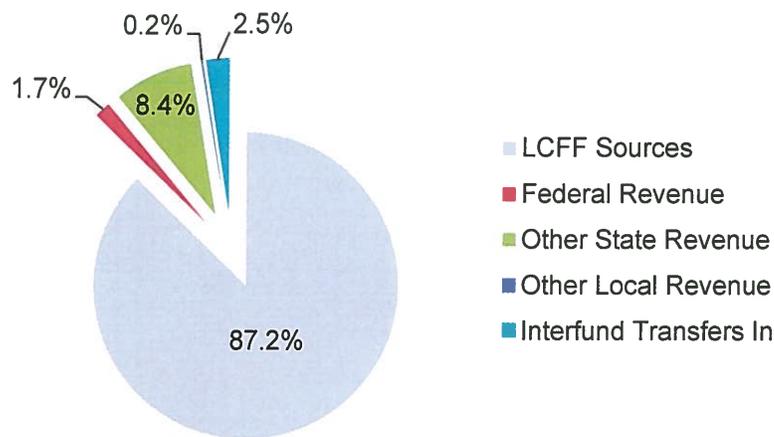
Artwork created by a Santa Ana Unified School District student from Monroe Elementary School.

Charter Schools Special Revenue Fund (09)



The Charter Schools Special Revenue Fund is a special revenue fund used to record pass-through financial activities for Advanced Learning Academy (ALA).

Fund 09 is utilized as the chief operating fund to account separately for activities of ALA. The budget for 2017-18 includes ninth grade level expansion. Attendance is projected to increase by approximately 128.85 ADA from 2016-17.



The projected ending fund balance of \$1.6 million is to be utilized to cover any additional grade level expansion cost.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,120,858.00	3,435,427.00	62.0%
2) Federal Revenue		8100-8299	42,765.74	66,416.00	55.3%
3) Other State Revenue		8300-8599	307,577.00	329,187.00	7.0%
4) Other Local Revenue		8600-8799	12,100.00	10,000.00	-17.4%
5) TOTAL, REVENUES			2,483,300.74	3,841,030.00	54.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,123,806.82	1,157,436.00	3.0%
2) Classified Salaries		2000-2999	372,223.29	434,767.79	16.8%
3) Employee Benefits		3000-3999	542,906.72	636,766.77	17.3%
4) Books and Supplies		4000-4999	576,726.47	129,648.00	-77.5%
5) Services and Other Operating Expenditures		5000-5999	176,456.93	26,850.21	-84.8%
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	86,242.28	256,915.00	197.9%
9) TOTAL, EXPENDITURES			2,878,362.51	2,642,383.77	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(395,061.77)	1,198,646.23	-403.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	678,348.22	97,712.00	-85.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			678,348.22	97,712.00	-85.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			283,286.45	1,296,358.23	357.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	283,286.45	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	283,286.45	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	283,286.45	New
2) Ending Balance, June 30 (E + F1e)			283,286.45	1,579,644.68	457.6%
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	10,538.00	10,538.00	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	272,748.45	1,569,106.68	475.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,537,635.00	2,498,915.00	62.5%
Education Protection Account State Aid - Current Year		8012	45,360.00	71,130.00	56.8%
State Aid - Prior Years		8019	(104.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	537,967.00	865,382.00	60.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,120,858.00	3,435,427.00	62.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	42,765.74	66,416.00	55.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	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			42,765.74	66,416.00	55.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	27,853.00	3,175.00	-88.6%
Lottery - Unrestricted and Instructional Materials		8560	44,258.00	69,399.00	56.8%
After School Education and Safety (ASES)	6010	8590	150,000.00	150,000.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	85,466.00	106,613.00	24.7%
TOTAL, OTHER STATE REVENUE			307,577.00	329,187.00	7.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,500.00	10,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	600.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,100.00	10,000.00	-17.4%
TOTAL, REVENUES			2,483,300.74	3,841,030.00	54.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	957,831.95	1,032,135.00	7.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	112,357.79	125,301.00	11.5%
Other Certificated Salaries		1900	53,617.08	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,123,806.82	1,157,436.00	3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	100,843.69	79,065.00	-21.6%
Classified Support Salaries		2200	51,500.00	52,145.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	177,034.60	200,498.00	13.3%
Other Classified Salaries		2900	42,845.00	103,059.79	140.5%
TOTAL, CLASSIFIED SALARIES			372,223.29	434,767.79	16.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	226,329.19	273,630.26	20.9%
PERS		3201-3202	44,196.91	51,518.00	16.6%
OASDI/Medicare/Alternative		3301-3302	41,905.41	40,603.42	-3.1%
Health and Welfare Benefits		3401-3402	169,688.33	182,728.00	7.7%
Unemployment Insurance		3501-3502	748.44	796.15	6.4%
Workers' Compensation		3601-3602	22,422.16	23,723.94	5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	37,616.28	63,767.00	69.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			542,906.72	636,766.77	17.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	16,524.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	320,686.78	113,124.00	-64.7%
Noncapitalized Equipment		4400	256,039.69	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			576,726.47	129,648.00	-77.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	7,053.75	0.00	-100.0%
Travel and Conferences		5200	7,091.89	0.00	-100.0%
Dues and Memberships		5300	545.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,748.65	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,332.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,059.09	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	110,112.48	24,860.21	-77.4%
Communications		5900	1,514.07	1,990.00	31.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			176,456.93	26,850.21	-84.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	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					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	86,242.28	256,915.00	197.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			86,242.28	256,915.00	197.9%
TOTAL, EXPENDITURES			2,878,362.51	2,642,383.77	-8.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	678,348.22	97,712.00	-85.6%
(a) TOTAL, INTERFUND TRANSFERS IN			678,348.22	97,712.00	-85.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			678,348.22	97,712.00	-85.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,120,858.00	3,435,427.00	62.0%
2) Federal Revenue		8100-8299	42,765.74	66,416.00	55.3%
3) Other State Revenue		8300-8599	307,577.00	329,187.00	7.0%
4) Other Local Revenue		8600-8799	12,100.00	10,000.00	-17.4%
5) TOTAL, REVENUES			2,483,300.74	3,841,030.00	54.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,151,243.85	1,863,898.26	-13.4%
2) Instruction - Related Services	2000-2999		504,313.54	453,624.51	-10.1%
3) Pupil Services	3000-3999		3,645.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		86,841.16	257,515.00	196.5%
8) Plant Services	8000-8999		132,318.96	67,346.00	-49.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,878,362.51	2,642,383.77	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(395,061.77)	1,198,646.23	-403.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	678,348.22	97,712.00	-85.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			678,348.22	97,712.00	-85.6%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			283,286.45	1,296,358.23	357.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	283,286.45	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	283,286.45	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	283,286.45	New
2) Ending Balance, June 30 (E + F1e)			283,286.45	1,579,644.68	457.6%
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			10,538.00	10,538.00	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	272,748.45	1,569,106.68	475.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6300	Lottery: Instructional Materials	10,538.00	10,538.00
Total, Restricted Balance		10,538.00	10,538.00

Child Development Fund

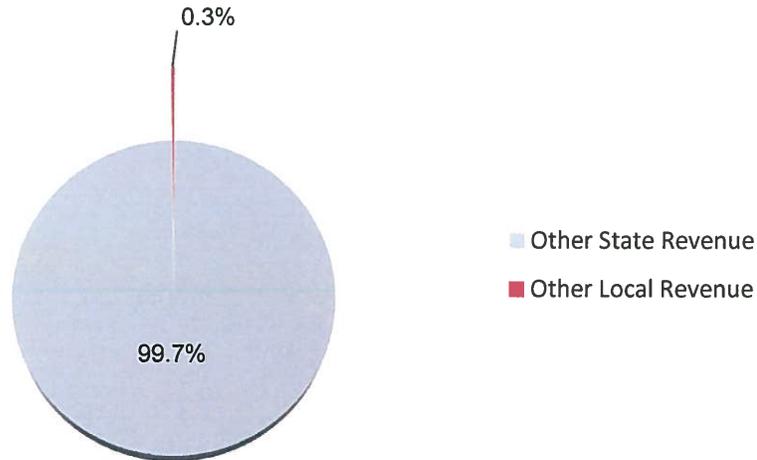


Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

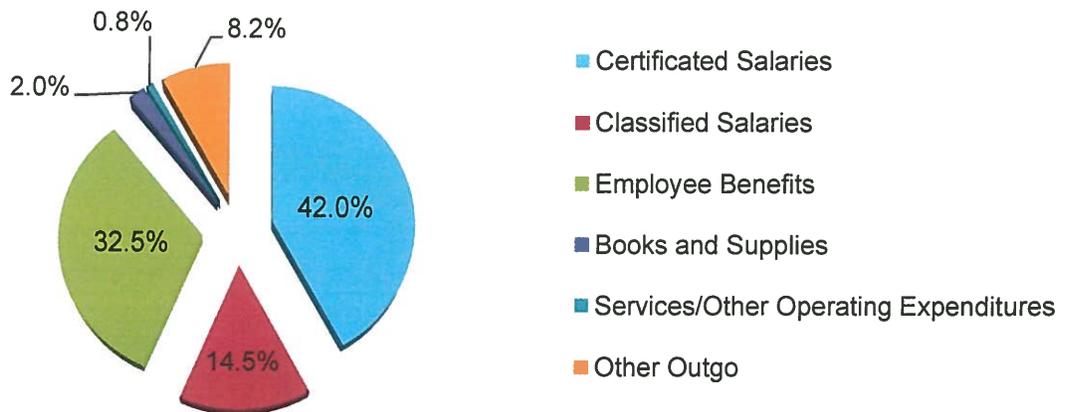
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$6.0 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditure (89.0%). Total projected expenditures are \$6.0 million.



The District relies heavily on State revenue to run its daily operations in educating our preschool students.

The State Preschool Program allows the District to set aside a reserve amount of up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent set aside, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District will spend any excess amount by June 30, 2018.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,495,785.90	5,968,641.00	8.6%
4) Other Local Revenue		8600-8799	19,352.00	19,352.00	0.0%
5) TOTAL, REVENUES			5,515,137.90	5,987,993.00	8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,329,875.36	2,509,887.00	7.7%
2) Classified Salaries		2000-2999	772,788.16	870,139.06	12.6%
3) Employee Benefits		3000-3999	1,530,344.24	1,946,368.08	27.2%
4) Books and Supplies		4000-4999	399,637.74	118,091.00	-70.5%
5) Services and Other Operating Expenditures		5000-5999	211,288.03	48,388.00	-77.1%
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	264,204.37	488,119.86	84.8%
9) TOTAL, EXPENDITURES			5,508,137.90	5,980,993.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			7,000.00	7,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,000.00	7,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,941.59	105,941.59	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,941.59	105,941.59	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,941.59	105,941.59	7.1%
2) Ending Balance, June 30 (E + F1e)			105,941.59	112,941.59	6.6%
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	105,941.59	112,941.59	6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			0.00		
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,981,097.67	5,589,169.00	12.2%
All Other State Revenue	All Other	8590	514,688.23	379,472.00	-26.3%
TOTAL, OTHER STATE REVENUE			5,495,785.90	5,968,641.00	8.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	12,352.00	12,352.00	0.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,352.00	19,352.00	0.0%
TOTAL, REVENUES			5,515,137.90	5,987,993.00	8.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,095,640.11	2,272,464.00	8.4%
Certificated Pupil Support Salaries		1200	40,153.74	41,831.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	76,525.75	78,162.00	2.1%
Other Certificated Salaries		1900	117,555.76	117,430.00	-0.1%
TOTAL, CERTIFICATED SALARIES			2,329,875.36	2,509,887.00	7.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	337,950.63	419,795.50	24.2%
Classified Support Salaries		2200	35,370.67	25,500.00	-27.9%
Classified Supervisors' and Administrators' Salaries		2300	104,015.21	106,516.37	2.4%
Clerical, Technical and Office Salaries		2400	119,841.05	170,640.19	42.4%
Other Classified Salaries		2900	175,610.60	147,687.00	-15.9%
TOTAL, CLASSIFIED SALARIES			772,788.16	870,139.06	12.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	419,779.47	473,463.00	12.8%
PERS		3201-3202	135,952.49	211,398.22	55.5%
OASDI/Medicare/Alternative		3301-3302	108,285.88	134,404.64	24.1%
Health and Welfare Benefits		3401-3402	748,965.20	932,138.64	24.5%
Unemployment Insurance		3501-3502	1,537.42	1,690.32	9.9%
Workers' Compensation		3601-3602	46,448.88	50,374.08	8.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	69,374.90	142,899.18	106.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,530,344.24	1,946,368.08	27.2%
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	381,103.58	118,091.00	-69.0%
Noncapitalized Equipment		4400	18,534.16	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			399,637.74	118,091.00	-70.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	3,327.92	1,500.00	-54.9%
Travel and Conferences		5200	48,740.00	0.00	-100.0%
Dues and Memberships		5300	1,450.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,743.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,025.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	122,802.11	46,888.00	-61.8%
Communications		5900	1,200.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,288.03	48,388.00	-77.1%
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	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	264,204.37	488,119.86	84.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			264,204.37	488,119.86	84.8%
TOTAL, EXPENDITURES			5,508,137.90	5,980,993.00	8.6%

Description	Resource Codes	Object Codes	2016-17 Estimated 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	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 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 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,495,785.90	5,968,641.00	8.6%
4) Other Local Revenue		8600-8799	19,352.00	19,352.00	0.0%
5) TOTAL, REVENUES			5,515,137.90	5,987,993.00	8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,163,917.45	4,469,202.84	7.3%
2) Instruction - Related Services	2000-2999		705,532.38	688,762.78	-2.4%
3) Pupil Services	3000-3999		354,190.70	334,907.52	-5.4%
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		264,204.37	488,119.86	84.8%
8) Plant Services	8000-8999		20,293.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,508,137.90	5,980,993.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,000.00	7,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,000.00	7,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,941.59	105,941.59	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,941.59	105,941.59	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,941.59	105,941.59	7.1%
2) Ending Balance, June 30 (E + F1e)			105,941.59	112,941.59	6.6%
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			105,941.59	112,941.59	6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6130	Child Development: Center-Based Reserve Account	105,941.59	112,941.59
Total, Restricted Balance		105,941.59	112,941.59

Cafeteria Special Revenue Fund

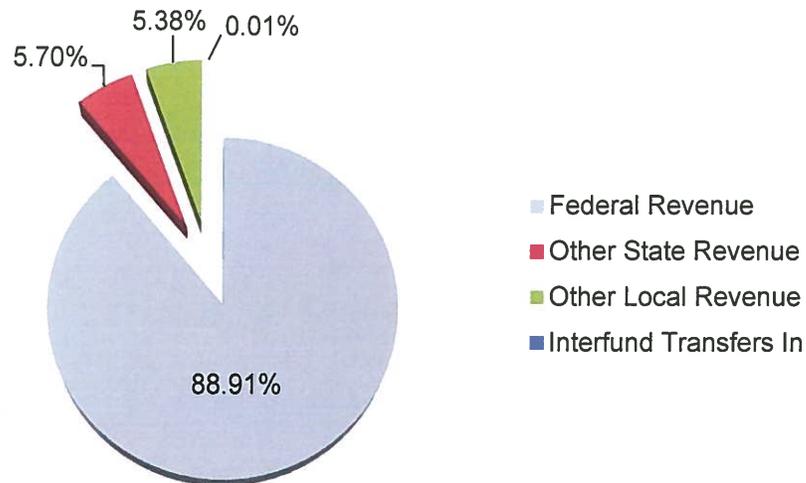


Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

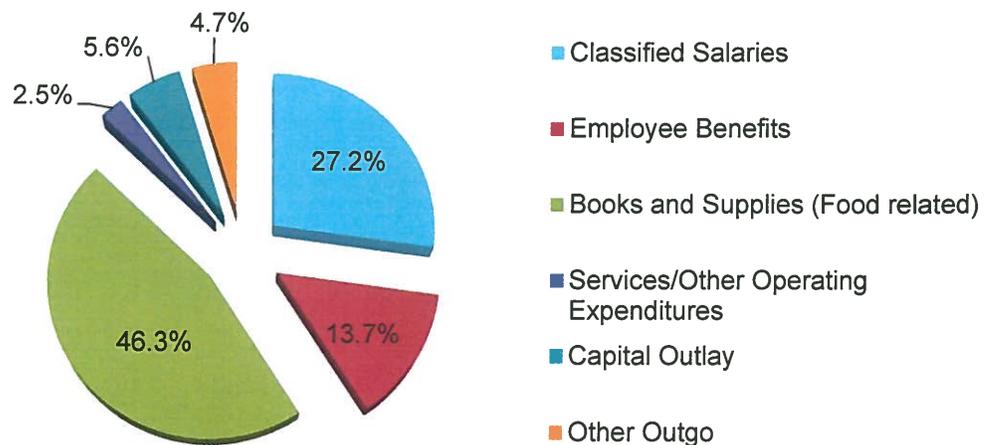
Cafeteria Special Revenue Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for the operation and improvement of food service programs. The largest revenues come from Federal reimbursement process (88.9%). Total projected revenue is \$42.7 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Books and Supplies (food related) represent the largest expenditures (46.3%). Total projected expenditures are \$45.4 million.



The District relies heavily on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$2.7 million more than its anticipated revenue due to the required spend-down plan by the California Department of Education. Thus, the projected fund balance will be reduced to approximately \$18.3 million.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,446,800.00	37,961,276.00	7.1%
3) Other State Revenue		8300-8599	2,477,000.00	2,433,240.00	-1.8%
4) Other Local Revenue		8600-8799	2,277,615.00	2,296,000.00	0.8%
5) TOTAL, REVENUES			40,201,415.00	42,690,516.00	6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,962,602.00	12,365,085.00	12.8%
3) Employee Benefits		3000-3999	5,549,069.74	6,234,400.00	12.4%
4) Books and Supplies		4000-4999	19,671,350.00	21,001,150.00	6.8%
5) Services and Other Operating Expenditures		5000-5999	1,504,010.00	1,129,165.00	-24.9%
6) Capital Outlay		6000-6999	2,884,992.25	2,560,500.00	-11.2%
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	1,854,202.47	2,138,314.04	15.3%
9) TOTAL, EXPENDITURES			42,426,226.46	45,428,614.04	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,224,811.46)	(2,738,098.04)	23.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	513,553.09	6,000.00	-98.8%
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			513,553.09	6,000.00	-98.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,711,258.37)	(2,732,098.04)	59.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,784,909.27	21,073,650.90	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,784,909.27	21,073,650.90	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,784,909.27	21,073,650.90	-7.5%
2) Ending Balance, June 30 (E + F1e)			21,073,650.90	18,341,552.86	-13.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,073,650.90	18,341,552.86	-13.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			0.00		
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	35,446,800.00	35,319,276.00	-0.4%
Donated Food Commodities		8221	0.00	2,642,000.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,446,800.00	37,961,276.00	7.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,477,000.00	2,433,240.00	-1.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,477,000.00	2,433,240.00	-1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	43,000.00	43,000.00	0.0%
Food Service Sales		8634	1,158,000.00	1,158,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	145,000.00	145,000.00	0.0%
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	931,615.00	950,000.00	2.0%
TOTAL, OTHER LOCAL REVENUE			2,277,615.00	2,296,000.00	0.8%
TOTAL, REVENUES			40,201,415.00	42,690,516.00	6.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,396,500.00	10,637,535.00	13.2%
Classified Supervisors' and Administrators' Salaries		2300	1,552,850.00	1,719,550.00	10.7%
Clerical, Technical and Office Salaries		2400	13,252.00	8,000.00	-39.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,962,602.00	12,365,085.00	12.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,317,196.00	1,440,090.00	9.3%
OASDI/Medicare/Alternative		3301-3302	805,842.00	820,995.00	1.9%
Health and Welfare Benefits		3401-3402	2,993,724.00	3,312,585.00	10.7%
Unemployment Insurance		3501-3502	7,126.00	5,580.00	-21.7%
Workers' Compensation		3601-3602	163,162.00	176,455.00	8.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	262,019.74	478,695.00	82.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,549,069.74	6,234,400.00	12.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	773,400.00	728,870.00	-5.8%
Noncapitalized Equipment		4400	1,367,950.00	796,100.00	-41.8%
Food		4700	17,530,000.00	19,476,180.00	11.1%
TOTAL, BOOKS AND SUPPLIES			19,671,350.00	21,001,150.00	6.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	40,000.00	40,950.00	2.4%
Dues and Memberships		5300	7,000.00	7,160.00	2.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	210,000.00	214,760.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	782,500.00	391,160.00	-50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,000.00	28,670.00	2.4%
Professional/Consulting Services and Operating Expenditures		5800	434,510.00	444,400.00	2.3%
Communications		5900	2,000.00	2,065.00	3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,504,010.00	1,129,165.00	-24.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	435,192.25	386,650.00	-11.2%
Equipment		6400	2,449,800.00	2,173,850.00	-11.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,884,992.25	2,560,500.00	-11.2%
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	1,854,202.47	2,138,314.04	15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,854,202.47	2,138,314.04	15.3%
TOTAL, EXPENDITURES			42,426,226.46	45,428,614.04	7.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	513,553.09	6,000.00	-98.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			513,553.09	6,000.00	-98.8%
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)			513,553.09	6,000.00	-98.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,446,800.00	37,961,276.00	7.1%
3) Other State Revenue		8300-8599	2,477,000.00	2,433,240.00	-1.8%
4) Other Local Revenue		8600-8799	2,277,615.00	2,296,000.00	0.8%
5) TOTAL, REVENUES			40,201,415.00	42,690,516.00	6.2%
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		39,688,160.70	42,563,510.00	7.2%
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		238,671.04	125,380.00	-47.5%
7) General Administration	7000-7999		1,854,202.47	2,138,314.04	15.3%
8) Plant Services	8000-8999		645,192.25	601,410.00	-6.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,426,226.46	45,428,614.04	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,224,811.46)	(2,738,098.04)	23.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	513,553.09	6,000.00	-98.8%
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			513,553.09	6,000.00	-98.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,711,258.37)	(2,732,098.04)	59.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,784,909.27	21,073,650.90	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,784,909.27	21,073,650.90	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,784,909.27	21,073,650.90	-7.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	21,073,650.90	18,341,552.86	-13.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	21,069,899.63	18,337,801.59
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	3,751.26	3,751.26
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01	0.01
Total, Restricted Balance		<u>21,073,650.90</u>	<u>18,341,552.86</u>

Deferred Maintenance Fund

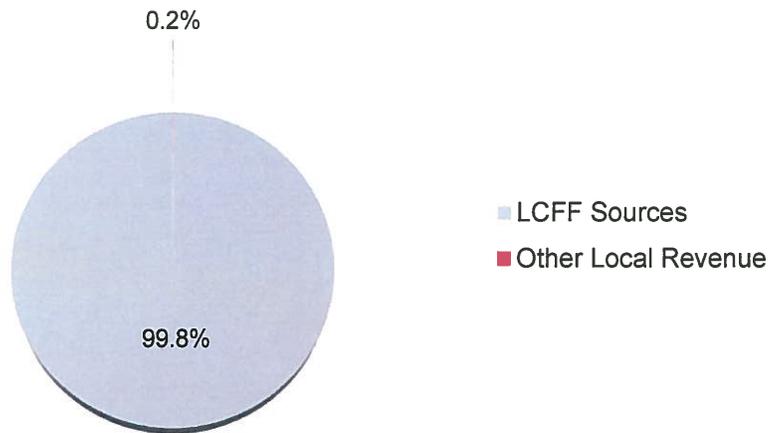


Artwork created by a Santa Ana Unified School District student from Madison Elementary School, Engage 360°

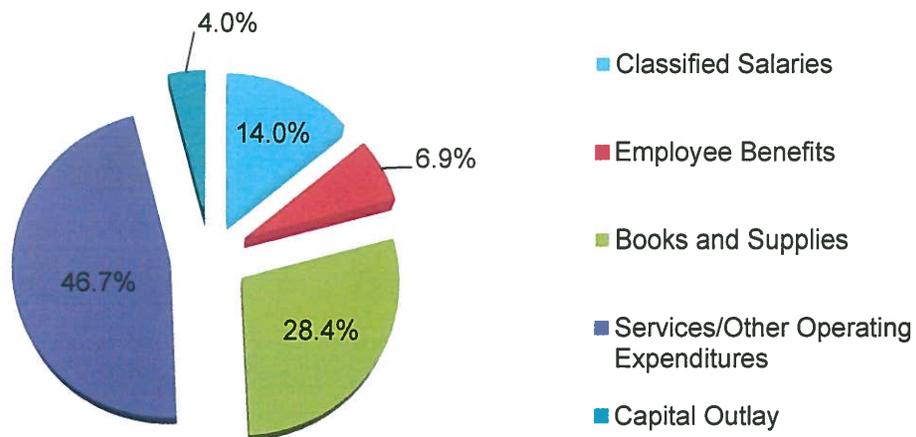
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes. The State revenue of approximately \$3.8 million was transferred to the Deferred Maintenance Fund by means of a LCFF Sources transfer.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services/Other Operating Expenditures represent the largest expenditure (46.7%). Total projected expenditures are \$3.8 million.



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,003,028.33	3,754,792.00	-6.2%
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	8,448.00	6,000.00	-29.0%
5) TOTAL, REVENUES			4,011,476.33	3,760,792.00	-6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	515,845.14	525,447.00	1.9%
3) Employee Benefits		3000-3999	232,857.16	258,245.00	10.9%
4) Books and Supplies		4000-4999	1,196,142.81	1,066,000.00	-10.9%
5) Services and Other Operating Expenditures		5000-5999	1,763,838.00	1,755,100.00	-0.5%
6) Capital Outlay		6000-6999	112,500.00	150,000.00	33.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,821,183.11	3,754,792.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			190,293.22	6,000.00	-96.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,293.22	6,000.00	-96.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	718,660.23	908,953.45	26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			718,660.23	908,953.45	26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			718,660.23	908,953.45	26.5%
2) Ending Balance, June 30 (E + F1e)			908,953.45	914,953.45	0.7%
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					
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	908,953.45	914,953.45	0.7%
Maintenance Projects	0000	9780		914,953.45	
Maintenance Projects	0000	9780	908,953.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			0.00		
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	4,003,028.33	3,754,792.00	-6.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,003,028.33	3,754,792.00	-6.2%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
Interest		8660	8,448.00	6,000.00	-29.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,448.00	6,000.00	-29.0%
TOTAL, REVENUES			4,011,476.33	3,760,792.00	-6.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	515,845.14	525,447.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			515,845.14	525,447.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	67,230.40	76,948.00	14.5%
OASDI/Medicare/Alternative		3301-3302	38,928.46	40,197.00	3.3%
Health and Welfare Benefits		3401-3402	104,591.47	111,456.00	6.6%
Unemployment Insurance		3501-3502	254.45	263.00	3.4%
Workers' Compensation		3601-3602	7,738.00	7,829.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	14,114.38	21,552.00	52.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			232,857.16	258,245.00	10.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	771,602.81	766,000.00	-0.7%
Noncapitalized Equipment		4400	424,540.00	300,000.00	-29.3%
TOTAL, BOOKS AND SUPPLIES			1,196,142.81	1,066,000.00	-10.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,755,197.00	1,750,000.00	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,641.00	5,100.00	-41.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,763,838.00	1,755,100.00	-0.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500.00	0.00	-100.0%
Equipment		6400	69,000.00	50,000.00	-27.5%
Equipment Replacement		6500	43,000.00	100,000.00	132.6%
TOTAL, CAPITAL OUTLAY			112,500.00	150,000.00	33.3%
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			3,821,183.11	3,754,792.00	-1.7%

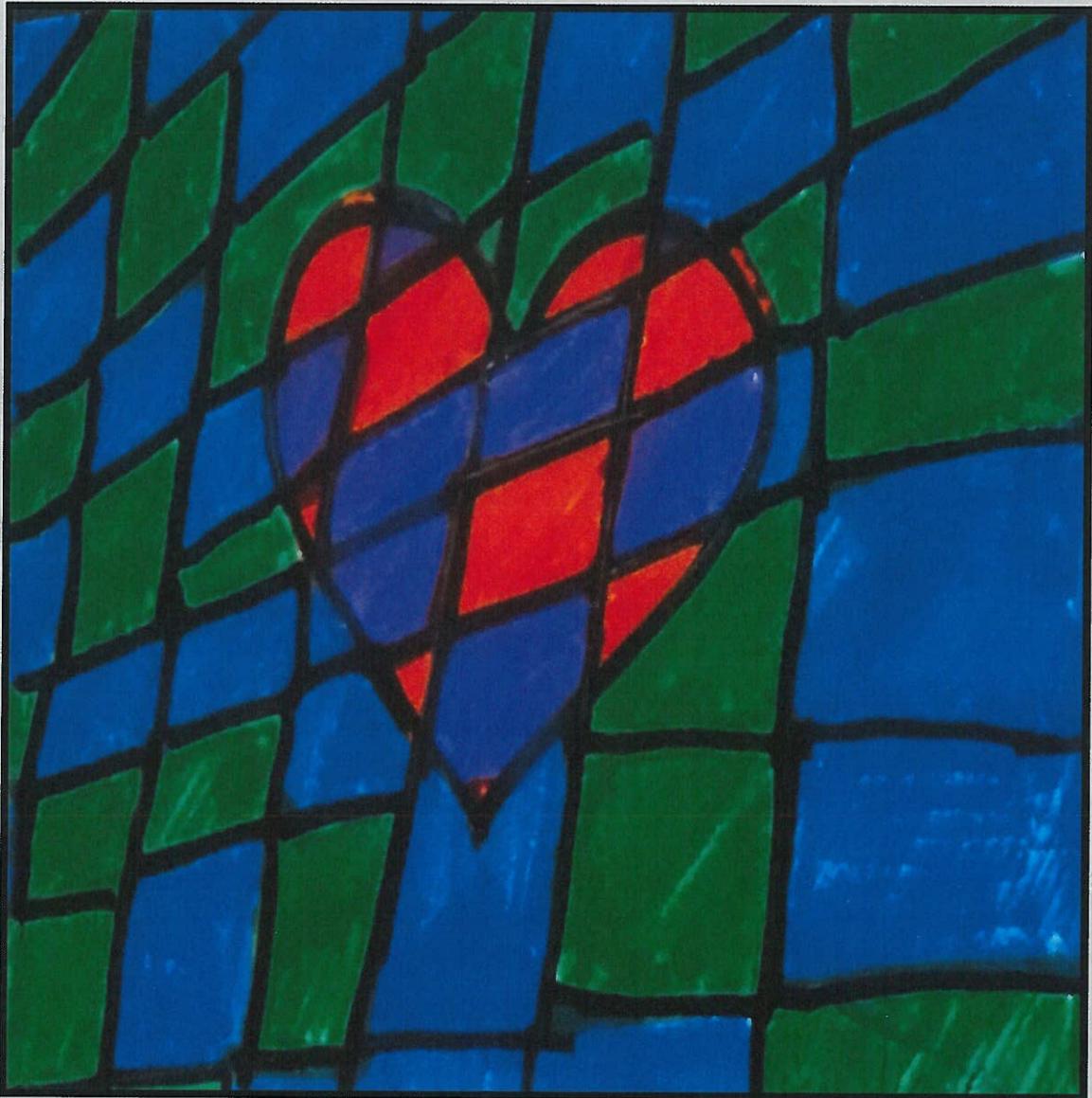
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized 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%
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 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,003,028.33	3,754,792.00	-6.2%
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	8,448.00	6,000.00	-29.0%
5) TOTAL, REVENUES			4,011,476.33	3,760,792.00	-6.2%
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		3,821,183.11	3,754,792.00	-1.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,821,183.11	3,754,792.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			190,293.22	6,000.00	-96.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,293.22	6,000.00	-96.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	718,660.23	908,953.45	26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			718,660.23	908,953.45	26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			718,660.23	908,953.45	26.5%
2) Ending Balance, June 30 (E + F1e)			908,953.45	914,953.45	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	908,953.45	914,953.45	0.7%
Maintenance Projects	0000	9780		914,953.45	
Maintenance Projects	0000	9780	908,953.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Special Reserve Fund for
Postemployment Benefits



Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

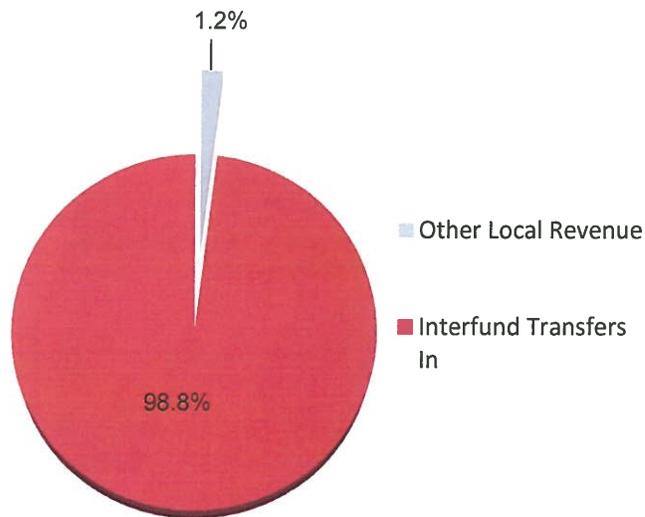
Special Reserve Fund for Postemployment Benefits (20)



The Special Reserve Fund for Postemployment Benefits may be used pursuant to *Education Code* Section 42840 to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure. (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund. It functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

The District has set aside for postemployment benefits \$5 million in fiscal year 2017-18.



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	132,000.00	60,000.00	-54.5%
5) TOTAL, REVENUES			132,000.00	60,000.00	-54.5%
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)			132,000.00	60,000.00	-54.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,703,124.00	5,000,000.00	-63.5%
b) Transfers Out		7600-7629	10,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,703,124.00	5,000,000.00	35.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,835,124.00	5,060,000.00	31.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,038,644.07	23,873,768.07	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,038,644.07	23,873,768.07	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,038,644.07	23,873,768.07	19.1%
2) Ending Balance, June 30 (E + F1e)			23,873,768.07	28,933,768.07	21.2%
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					
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	23,873,768.07	28,933,768.07	21.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	132,000.00	60,000.00	-54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			132,000.00	60,000.00	-54.5%
TOTAL, REVENUES			132,000.00	60,000.00	-54.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	13,703,124.00	5,000,000.00	-63.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,703,124.00	5,000,000.00	-63.5%
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	10,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000,000.00	0.00	-100.0%
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)			3,703,124.00	5,000,000.00	35.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	132,000.00	60,000.00	-54.5%
5) TOTAL, REVENUES			132,000.00	60,000.00	-54.5%
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)			132,000.00	60,000.00	-54.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,703,124.00	5,000,000.00	-63.5%
b) Transfers Out		7600-7629	10,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,703,124.00	5,000,000.00	35.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,835,124.00	5,060,000.00	31.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,038,644.07	23,873,768.07	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,038,644.07	23,873,768.07	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,038,644.07	23,873,768.07	19.1%
2) Ending Balance, June 30 (E + F1e)			23,873,768.07	28,933,768.07	21.2%
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			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	23,873,768.07	28,933,768.07	21.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Building Fund



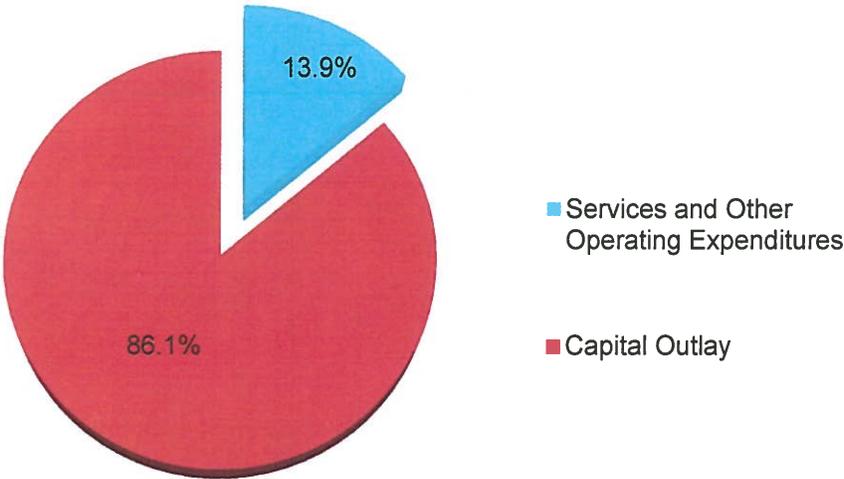
Artwork created by a Santa Ana Unified School District student from Monroe Elementary School.

Building Fund (21)



The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds.

The Building Fund is used for the acquisition or construction of major capital facilities. The projected expenditures are \$0.5 million.



The projected fund balance of approximately \$3.1 million is reserved for future construction projects.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,728.00	23,445.00	-28.4%
5) TOTAL, REVENUES			32,728.00	23,445.00	-28.4%
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	70,392.50	72,297.50	2.7%
6) Capital Outlay		6000-6999	590,650.11	448,100.00	-24.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			661,042.61	520,397.50	-21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(628,314.61)	(496,952.50)	-20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(628,314.61)	(496,952.50)	-20.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,195,874.64	3,567,560.03	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,195,874.64	3,567,560.03	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,195,874.64	3,567,560.03	-15.0%
2) Ending Balance, June 30 (E + F1e)			3,567,560.03	3,070,607.53	-13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,559,765.34	3,063,077.84	-14.0%
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	7,794.69	7,529.69	-3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	32,728.00	23,445.00	-28.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,728.00	23,445.00	-28.4%
TOTAL, REVENUES			32,728.00	23,445.00	-28.4%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	70,392.50	72,297.50	2.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,392.50	72,297.50	2.7%
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	590,650.11	448,100.00	-24.1%
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			590,650.11	448,100.00	-24.1%
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			661,042.61	520,397.50	-21.3%

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

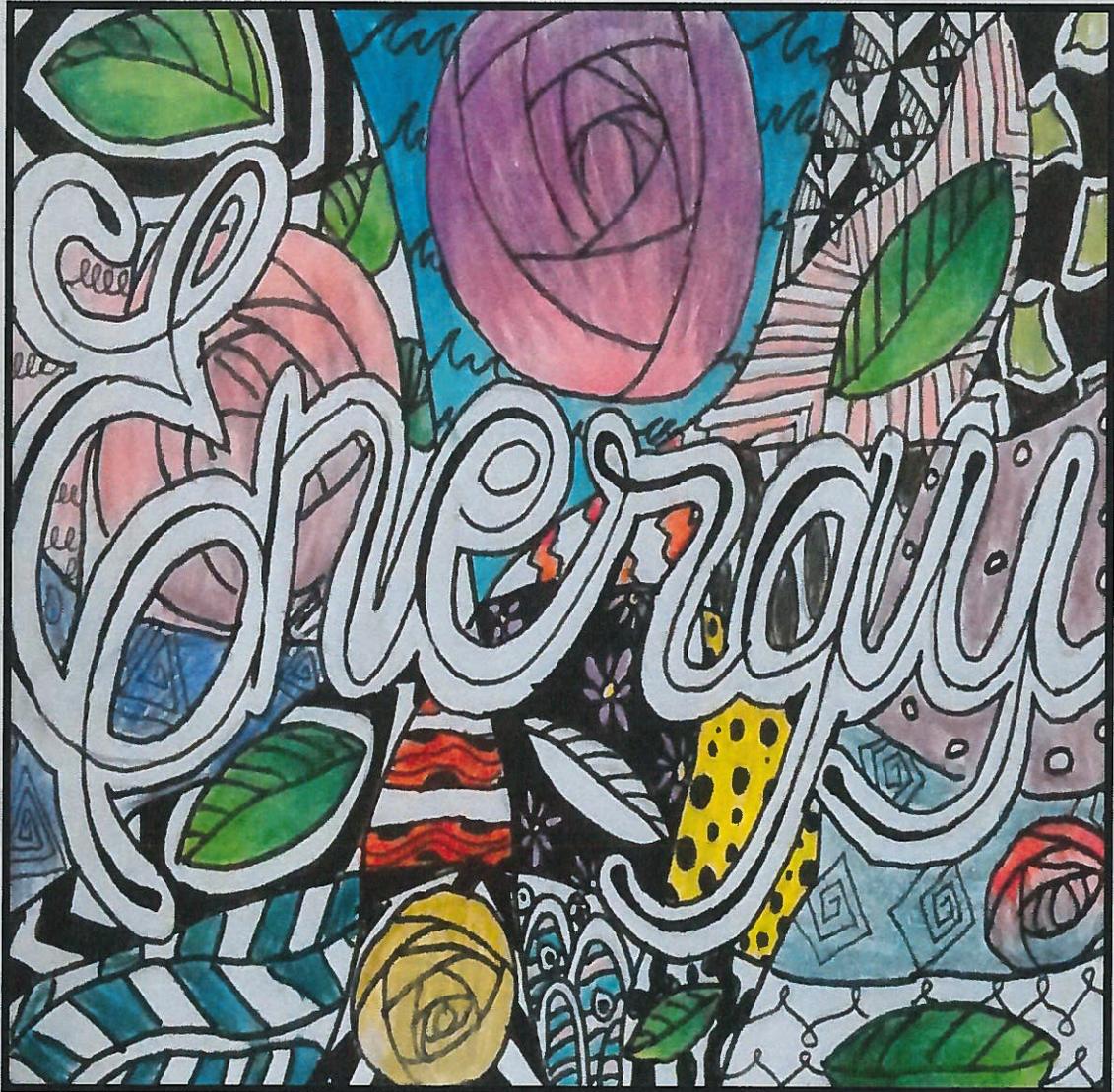
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School 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	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 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,728.00	23,445.00	-28.4%
5) TOTAL, REVENUES			32,728.00	23,445.00	-28.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		661,042.61	520,397.50	-21.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			661,042.61	520,397.50	-21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(628,314.61)	(496,952.50)	-20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(628,314.61)	(496,952.50)	-20.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,195,874.64	3,567,560.03	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,195,874.64	3,567,560.03	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,195,874.64	3,567,560.03	-15.0%
2) Ending Balance, June 30 (E + F1e)			3,567,560.03	3,070,607.53	-13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,559,765.34	3,063,077.84	-14.0%
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	7,794.69	7,529.69	-3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Estimated Actuals</u>	<u>2017-18 Budget</u>
9010	Other Restricted Local	3,559,765.34	3,063,077.84
Total, Restricted Balance		<u>3,559,765.34</u>	<u>3,063,077.84</u>

Capital Facilities Fund



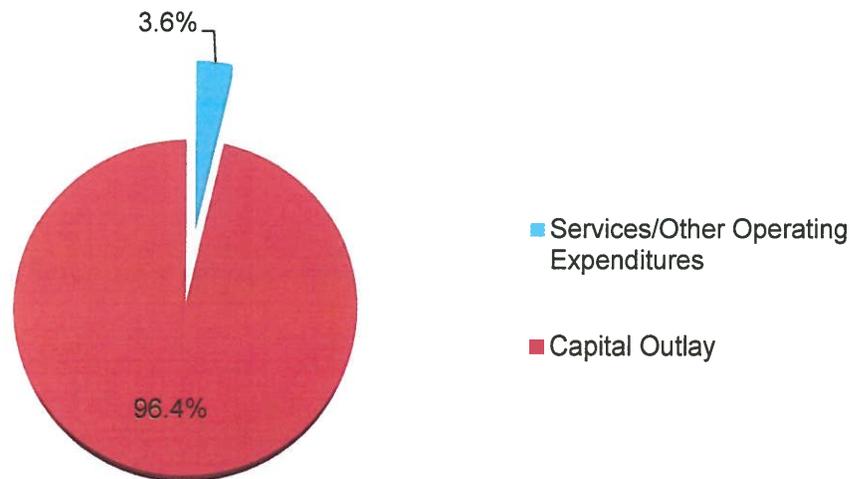
Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected revenue is \$3.7 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures are \$9.8 million.



The projected fund balance of \$9.0 million is reserved for future capital projects (\$3.0 million), City of Santa Ana Redevelopment projects (\$0.5 million), Redevelopment Agency projects (\$5.0 million) as well as the Walker-Roosevelt Joint Use and Valley P2P (portable to permanent) projects (\$0.5 million).

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,624,665.05	3,674,446.00	-65.4%
5) TOTAL, REVENUES			10,624,665.05	3,674,446.00	-65.4%
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	377,008.14	350,909.00	-6.9%
6) Capital Outlay		6000-6999	7,407,454.02	9,450,774.73	27.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,784,462.16	9,801,683.73	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,840,202.89	(6,127,237.73)	-315.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	538.88	1,449,910.26	268960.0%
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			(538.88)	(1,449,910.26)	268960.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,839,664.01	(7,577,147.99)	-366.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,780,483.09	16,620,147.10	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,780,483.09	16,620,147.10	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,780,483.09	16,620,147.10	20.6%
2) Ending Balance, June 30 (E + F1e)			16,620,147.10	9,042,999.11	-45.6%
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			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	16,620,147.10	9,042,999.11	-45.6%
Developers Fees	0000	9780		2,990,518.65	
Redevelopment Agency Funds (RDA)	0000	9780		5,019,275.63	
City of Santa Ana Redevelopment	0000	9780		481,472.75	
Walker/Roosevelt Joint Use and Valley P2P	0000	9780		551,732.08	
Developers Fees	0000	9780	3,059,923.65		
Redevelopment Agency Funds (RDA)	0000	9780	5,410,885.02		
City of Santa Ana Redevelopment	0000	9780	1,889,563.08		
Roosevelt Walker & Valley P2P	0000	9780	6,259,775.35		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	3,442,141.05	3,424,446.00	-0.5%
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	118,511.00	50,000.00	-57.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	250,000.00	200,000.00	-20.0%
Other Local Revenue All Other Local Revenue					
		8699	6,814,013.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,624,665.05	3,674,446.00	-65.4%
TOTAL, REVENUES			10,624,665.05	3,674,446.00	-65.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,138.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	372,870.14	350,909.00	-5.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			377,008.14	350,909.00	-6.9%
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	7,407,454.02	9,450,774.73	27.6%
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			7,407,454.02	9,450,774.73	27.6%
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			7,784,462.16	9,801,683.73	25.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	538.88	1,449,910.26	268960.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			538.88	1,449,910.26	268960.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(538.88)	(1,449,910.26)	268960.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,624,665.05	3,674,446.00	-65.4%
5) TOTAL, REVENUES			10,624,665.05	3,674,446.00	-65.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		324,720.14	319,405.00	-1.6%
8) Plant Services	8000-8999		7,459,742.02	9,482,278.73	27.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,784,462.16	9,801,683.73	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,840,202.89	(6,127,237.73)	-315.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	538.88	1,449,910.26	268960.0%
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			(538.88)	(1,449,910.26)	268960.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,839,664.01	(7,577,147.99)	-366.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,780,483.09	16,620,147.10	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,780,483.09	16,620,147.10	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,780,483.09	16,620,147.10	20.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,620,147.10	9,042,999.11	-45.6%
Developers Fees	0000	9780		2,990,518.65	
Redevelopment Agency Funds (RDA)	0000	9780		5,019,275.63	
City of Santa Ana Redevelopment	0000	9780		481,472.75	
Walker/Roosevelt Joint Use and Valley P2P	0000	9780		551,732.08	
Developers Fees	0000	9780	3,059,923.65		
Redevelopment Agency Funds (RDA)	0000	9780	5,410,885.02		
City of Santa Ana Redevelopment	0000	9780	1,889,563.08		
Roosevelt Walker & Valley P2P	0000	9780	6,259,775.35		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

County School Facilities Fund



Artwork created by a Santa Ana Unified School District student from Monroe Elementary School.

County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. Currently there are no more revenues coming in to the District except for the interest revenue. The projected expenditure of \$33 thousand is budgeted for interest costs and charges.

The projected fund balance of approximately \$27.0 million is reserved for future capital projects.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	218,192.00	150,000.00	-31.3%
5) TOTAL, REVENUES			218,192.00	150,000.00	-31.3%
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	18,000.00	33,000.00	83.3%
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			18,000.00	33,000.00	83.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,192.00	117,000.00	-41.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,192.00	117,000.00	-41.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	26,676,736.17	26,876,928.17	0.8%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,676,736.17	26,876,928.17	0.8%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,676,736.17	26,876,928.17	0.8%
2) Ending Balance, June 30 (E + F1e)			26,876,928.17	26,993,928.17	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			26,876,928.17	26,993,928.17	0.4%
		9740	26,876,928.17	26,993,928.17	0.4%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	218,192.00	150,000.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			218,192.00	150,000.00	-31.3%
TOTAL, REVENUES			218,192.00	150,000.00	-31.3%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,000.00	33,000.00	83.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,000.00	33,000.00	83.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,000.00	33,000.00	83.3%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	218,192.00	150,000.00	-31.3%
5) TOTAL, REVENUES			218,192.00	150,000.00	-31.3%
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		18,000.00	33,000.00	83.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,000.00	33,000.00	83.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			200,192.00	117,000.00	-41.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,192.00	117,000.00	-41.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,676,736.17	26,876,928.17	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,676,736.17	26,876,928.17	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,676,736.17	26,876,928.17	0.8%
2) Ending Balance, June 30 (E + F1e)			26,876,928.17	26,993,928.17	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,876,928.17	26,993,928.17	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
7710	State School Facilities Projects	26,876,928.17	26,993,928.17
Total, Restricted Balance		26,876,928.17	26,993,928.17

Special Reserve Fund for Capital Outlay Projects



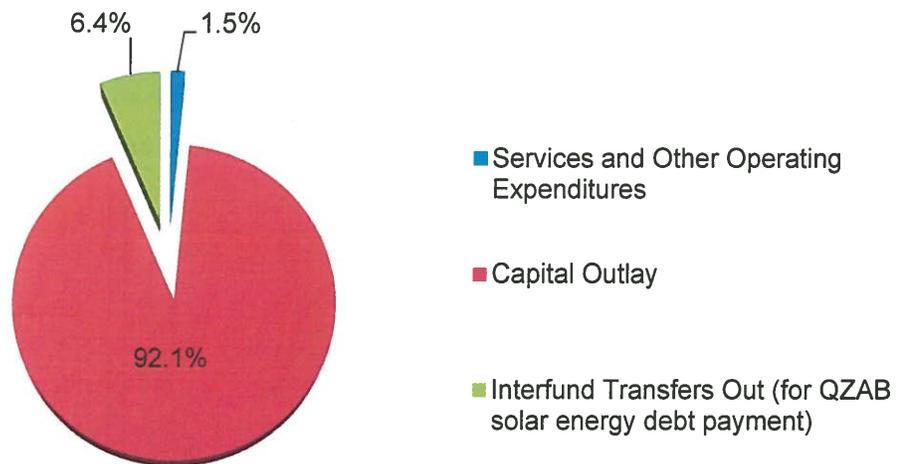
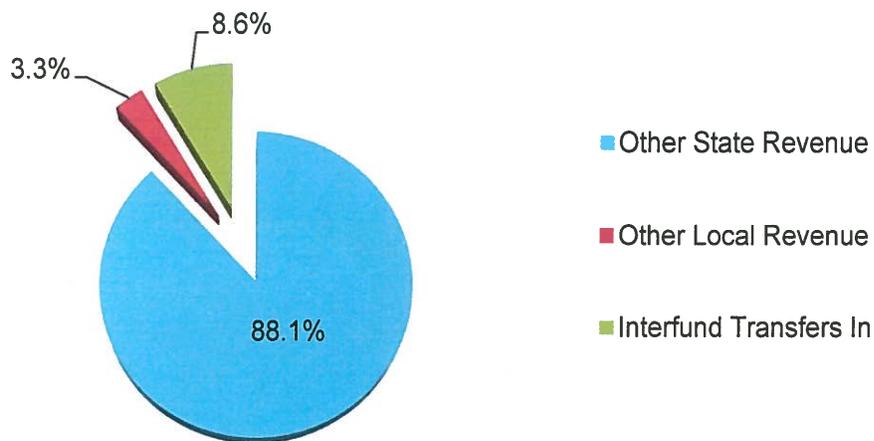
Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

Special Reserve Fund for Capital Outlay Projects (40)



The Special Reserve Fund for Capital Outlay Projects is a capital project fund established to account primarily for capital outlay purposes.

Revenue received from the E-Rate reimbursement program is utilized for construction projects at various sites. Every year the District transfers the projected accumulated savings in electricity costs from the unrestricted general fund to this fund for QZAB debt payments.



The projected fund balance of \$4.7 million is reserved for future capital outlay projects (\$0.3 million) and QZAB Solar Energy debt payments (\$4.3 million).

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,434,035.83	12,583,612.89	-52.4%
4) Other Local Revenue		8600-8799	1,026,267.99	472,531.27	-54.0%
5) TOTAL, REVENUES			27,460,303.82	13,056,144.16	-52.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,212.00	0.00	-100.0%
3) Employee Benefits		3000-3999	38,989.70	0.00	-100.0%
4) Books and Supplies		4000-4999	2,452.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	180,253.51	334,765.00	85.7%
6) Capital Outlay		6000-6999	34,091,479.57	20,614,133.48	-39.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,398,386.78	20,948,898.48	-39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,938,082.96)	(7,892,754.32)	13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,685,105.55	1,232,437.99	-84.0%
b) Transfers Out		7600-7629	1,402,681.76	1,442,656.00	2.8%
2) Other Sources/Uses					
a) Sources		8930-8979	171,252.62	3,800,000.00	2118.9%
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			6,453,676.41	3,589,781.99	-44.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(484,406.55)	(4,302,972.33)	788.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,460,402.60	8,975,996.05	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,460,402.60	8,975,996.05	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,460,402.60	8,975,996.05	-5.1%
2) Ending Balance, June 30 (E + F1e)			8,975,996.05	4,673,023.72	-47.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,836,207.09	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,139,788.96	4,673,023.72	-23.9%
Future capital outlay projects	0000	9780		341,119.25	
QZAB Solar Energy	0000	9780		4,331,904.47	
Future capital outlay projects	0000	9780	195,640.75		
QZAB Solar Energy	0000	9780	5,944,148.21		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	26,434,035.83	12,583,612.89	-52.4%
TOTAL, OTHER STATE REVENUE			26,434,035.83	12,583,612.89	-52.4%
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	0.00	0.00	0.0%
Interest		8660	260,157.00	210,000.00	-19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	766,110.99	262,531.27	-65.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,026,267.99	472,531.27	-54.0%
TOTAL, REVENUES			27,460,303.82	13,056,144.16	-52.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	85,212.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,212.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,834.24	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	6,518.71	0.00	-100.0%
Health and Welfare Benefits		3401-3402	15,609.24	0.00	-100.0%
Unemployment Insurance		3501-3502	42.61	0.00	-100.0%
Workers' Compensation		3601-3602	1,278.18	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,706.72	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,989.70	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,278.23	0.00	-100.0%
Noncapitalized Equipment		4400	1,173.77	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,452.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	154,844.84	300,000.00	93.7%
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	25,408.67	34,765.00	36.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			180,253.51	334,765.00	85.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,050,708.20	20,614,133.48	-39.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	40,771.37	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,091,479.57	20,614,133.48	-39.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,398,386.78	20,948,898.48	-39.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	7,685,105.55	1,232,437.99	-84.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,685,105.55	1,232,437.99	-84.0%
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	1,402,681.76	1,442,656.00	2.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,402,681.76	1,442,656.00	2.8%

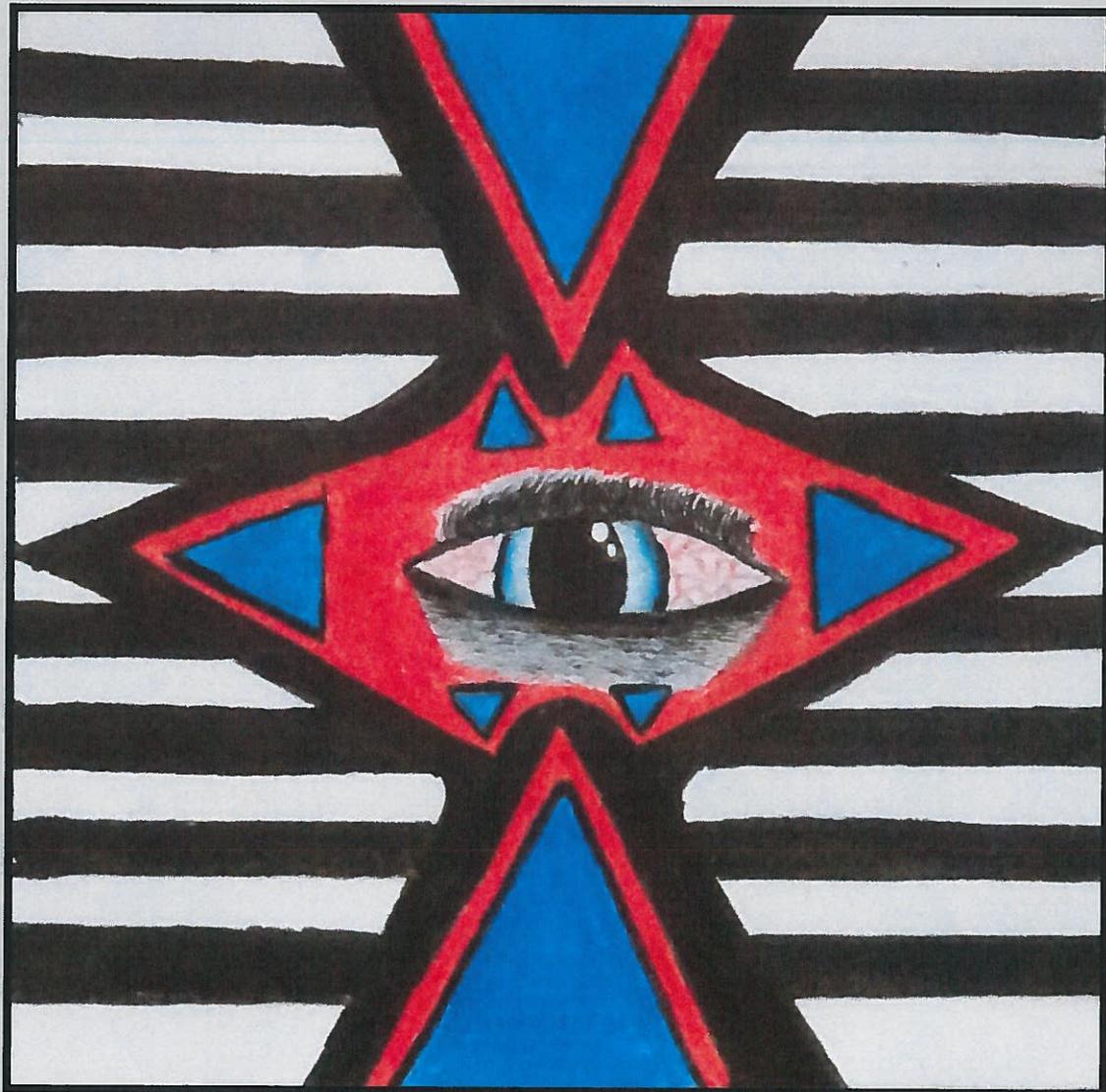
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	171,252.62	3,800,000.00	2118.9%
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			171,252.62	3,800,000.00	2118.9%
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)			6,453,676.41	3,589,781.99	-44.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,434,035.83	12,583,612.89	-52.4%
4) Other Local Revenue		8600-8799	1,026,267.99	472,531.27	-54.0%
5) TOTAL, REVENUES			27,460,303.82	13,056,144.16	-52.5%
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		34,398,386.78	20,948,898.48	-39.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,398,386.78	20,948,898.48	-39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,938,082.96)	(7,892,754.32)	13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,685,105.55	1,232,437.99	-84.0%
b) Transfers Out		7600-7629	1,402,681.76	1,442,656.00	2.8%
2) Other Sources/Uses					
a) Sources		8930-8979	171,252.62	3,800,000.00	2118.9%
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			6,453,676.41	3,589,781.99	-44.4%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(484,406.55)	(4,302,972.33)	788.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,460,402.60	8,975,996.05	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,460,402.60	8,975,996.05	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,460,402.60	8,975,996.05	-5.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,836,207.09	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,139,788.96	4,673,023.72	-23.9%
Future capital outlay projects	0000	9780		341,119.25	
QZAB Solar Energy	0000	9780		4,331,904.47	
Future capital outlay projects	0000	9780	195,640.75		
QZAB Solar Energy	0000	9780	5,944,148.21		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	2,836,207.09	0.00
Total, Restricted Balance		2,836,207.09	0.00

Capital Project Fund for
Blended Component Units



Artwork created by a Santa Ana Unified School District student from Lorin Grisct Academy.

Capital Project Fund for Blended Component Units (49)



The Capital Project Fund for Blended Component Units is a capital project fund established to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District.

The projected fund balance of \$0.8 million is reserved for future facility projects.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,934.47	300.00	-96.6%
5) TOTAL, REVENUES			8,934.47	300.00	-96.6%
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	11,971.82	22,971.82	91.9%
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			11,971.82	22,971.82	91.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,037.35)	(22,671.82)	646.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,037.35)	(22,671.82)	646.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	828,639.90	825,602.55	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			828,639.90	825,602.55	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,639.90	825,602.55	-0.4%
2) Ending Balance, June 30 (E + F1e)			825,602.55	802,930.73	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	823,906.06	801,234.24	-2.8%
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	1,696.49	1,696.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	392.00	300.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,542.47	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,934.47	300.00	-96.6%
TOTAL, REVENUES			8,934.47	300.00	-96.6%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	11,971.82	22,971.82	91.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,971.82	22,971.82	91.9%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			11,971.82	22,971.82	91.9%

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

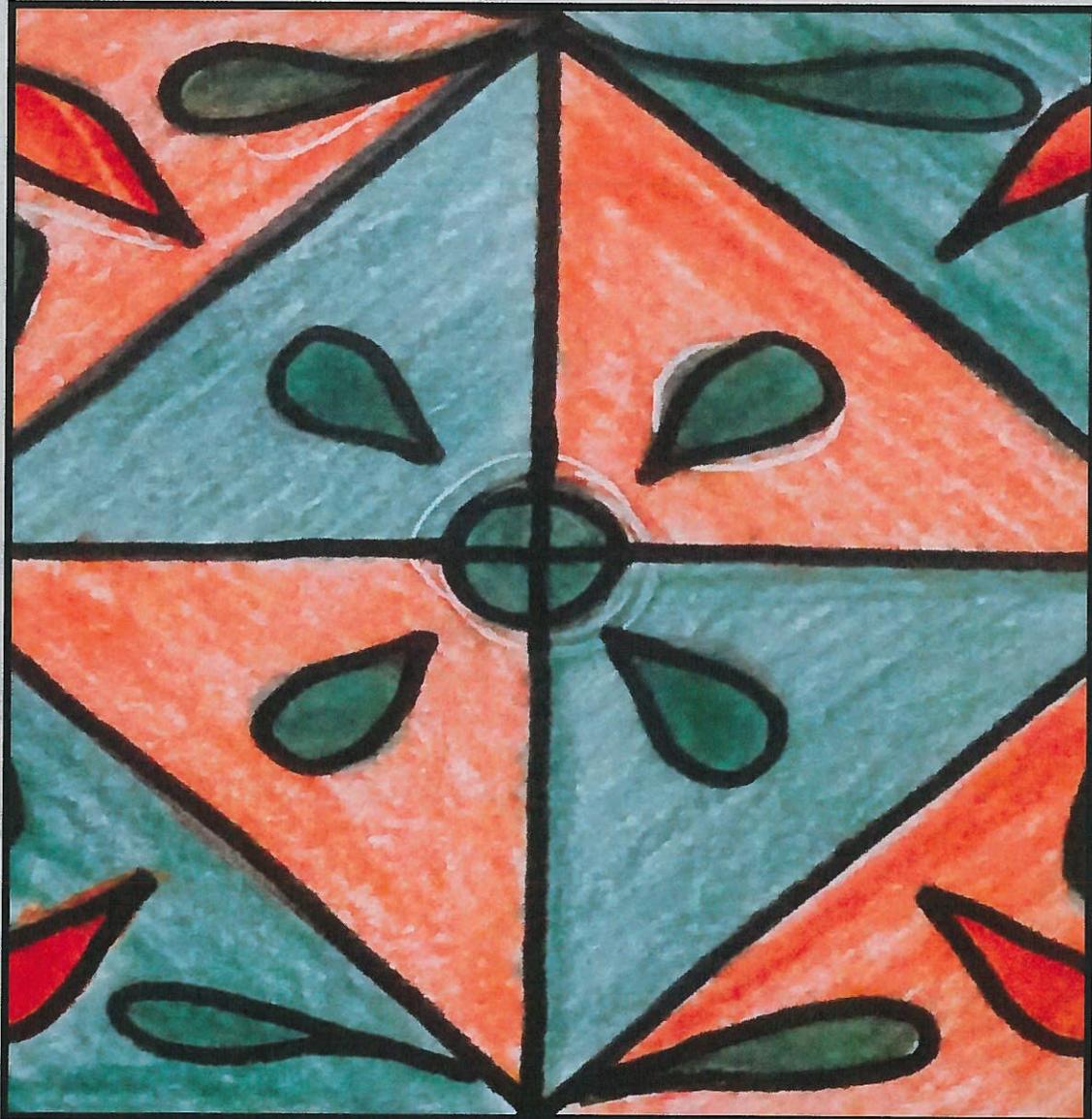
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized 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	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 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,934.47	300.00	-96.6%
5) TOTAL, REVENUES			8,934.47	300.00	-96.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,500.00	10,000.00	81.8%
9) Other Outgo	9000-9999	Except 7600-7699	6,471.82	12,971.82	100.4%
10) TOTAL, EXPENDITURES			11,971.82	22,971.82	91.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,037.35)	(22,671.82)	646.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,037.35)	(22,671.82)	646.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	828,639.90	825,602.55	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			828,639.90	825,602.55	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,639.90	825,602.55	-0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	823,906.06	801,234.24	-2.8%
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	1,696.49	1,696.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	823,906.06	801,234.24
Total, Restricted Balance		823,906.06	801,234.24

Bond Interest and Redemption Fund

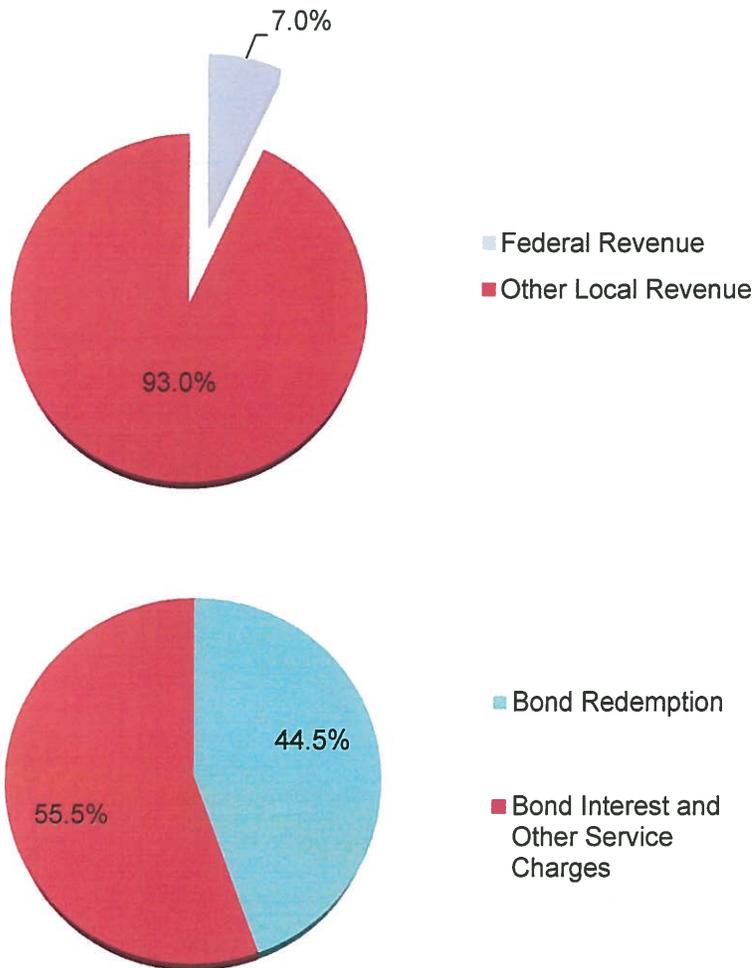


Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue and expenditures are \$20.6 million and \$20.3 million, respectively.



The County auditor maintains control over the District's Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	667,809.00	1,433,066.00	114.6%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,172,615.00	19,172,615.00	0.0%
5) TOTAL, REVENUES			19,840,424.00	20,605,681.00	3.9%
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	19,939,278.00	20,304,321.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,939,278.00	20,304,321.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,854.00)	301,360.00	-404.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,854.00)	301,360.00	-404.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	21,223,061.00	21,124,207.00	-0.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			21,223,061.00	21,124,207.00	-0.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			21,223,061.00	21,124,207.00	-0.5%
2) Ending Balance, June 30 (E + F1e)					
			21,124,207.00	21,425,567.00	1.4%
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	21,124,207.00	21,425,567.00	1.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	667,809.00	1,433,066.00	114.6%
TOTAL, FEDERAL REVENUE			667,809.00	1,433,066.00	114.6%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	18,287,170.00	18,287,170.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	335,130.00	335,130.00	0.0%
Supplemental Taxes		8614	466,948.00	466,948.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	83,367.00	83,367.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,172,615.00	19,172,615.00	0.0%
TOTAL, REVENUES			19,840,424.00	20,605,681.00	3.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,491,666.00	9,044,143.00	6.5%
Bond Interest and Other Service Charges		7434	11,447,612.00	11,260,178.00	-1.6%
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)			19,939,278.00	20,304,321.00	1.8%
TOTAL, EXPENDITURES			19,939,278.00	20,304,321.00	1.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	667,809.00	1,433,066.00	114.6%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,172,615.00	19,172,615.00	0.0%
5) TOTAL, REVENUES			19,840,424.00	20,605,681.00	3.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,939,278.00	20,304,321.00	1.8%
10) TOTAL, EXPENDITURES			19,939,278.00	20,304,321.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(98,854.00)	301,360.00	-404.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,854.00)	301,360.00	-404.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,223,061.00	21,124,207.00	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,223,061.00	21,124,207.00	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,223,061.00	21,124,207.00	-0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	21,124,207.00	21,425,567.00
Total, Restricted Balance		21,124,207.00	21,425,567.00

Debt Service Fund



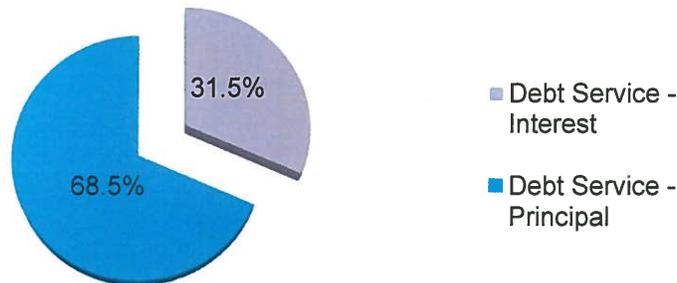
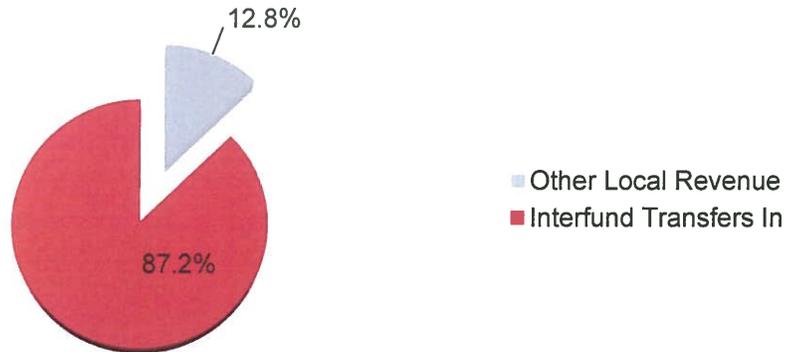
Artwork created by a Santa Ana Unified School District student from Madison Elementary School, Engage 360°

Debt Service Fund (56)



The Debt Service Fund is a fund established for the accumulation of resources and the retirement of principal and interest on general long-term debt. The sources to retire both principal and interest on debt service are as follows:

Funding Source	Debt Service
General Fund	1999 Certificates of Participation for the acquisition, construction of Esqueda and Heroes elementary schools as well as additional school facility projects
Debt Service Fund (Interest revenue)	2005 Qualified Zone Academy Bond for certain improvements, equipment, and other educational development programs of the District
General Fund	2007 Certificates of Participation for the acquisition and construction of certain infrastructure improvements as well as to refinance the Energy Savings Project and the 1998 and 1999 Financing Projects
General Fund/Special Reserve Fund for Capital Outlay Projects	2012 Qualified Zone Academy Bond for Solar Energy
Redevelopment Agency Funds	2016 Lease Purchase Loan for Valley P2P, land acquisition for bus yard facilities, Mitchell CDC Phase III, and modernization design costs



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,250,948.24	1,073,218.00	-14.2%
5) TOTAL, REVENUES			1,250,948.24	1,073,218.00	-14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,794,202.88	8,278,049.26	21.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,794,202.88	8,278,049.26	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,543,254.64)	(7,204,831.26)	30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,151,787.69	7,329,081.26	19.1%
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			6,151,787.69	7,329,081.26	19.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,533.05	124,250.00	-79.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	10,299,939.53	10,908,472.58	5.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,299,939.53	10,908,472.58	5.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			10,299,939.53	10,908,472.58	5.9%
2) Ending Balance, June 30 (E + F1e)					
			10,908,472.58	11,032,722.58	1.1%
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	10,906,927.39	11,030,927.39	1.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,545.19	1,795.19	16.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	213,350.00	124,250.00	-41.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,037,598.24	948,968.00	-8.5%
TOTAL, OTHER LOCAL REVENUE			1,250,948.24	1,073,218.00	-14.2%
TOTAL, REVENUES			1,250,948.24	1,073,218.00	-14.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	2,374,202.88	2,608,823.87	9.9%
Other Debt Service - Principal		7439	4,420,000.00	5,669,225.39	28.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,794,202.88	8,278,049.26	21.8%
TOTAL, EXPENDITURES			6,794,202.88	8,278,049.26	21.8%

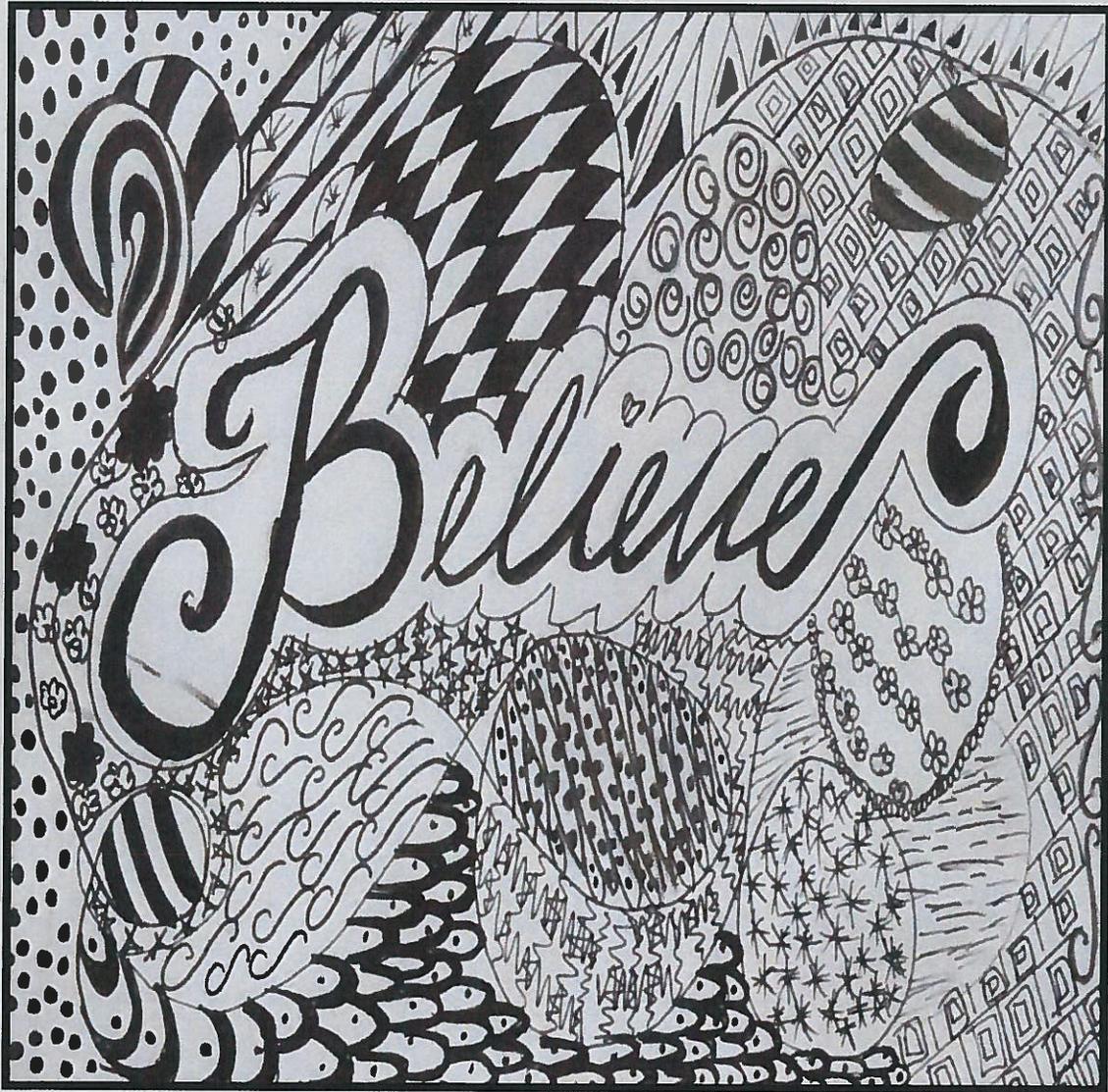
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,151,787.69	7,329,081.26	19.1%
(a) TOTAL, INTERFUND TRANSFERS IN			6,151,787.69	7,329,081.26	19.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,151,787.69	7,329,081.26	19.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,250,948.24	1,073,218.00	-14.2%
5) TOTAL, REVENUES			1,250,948.24	1,073,218.00	-14.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,794,202.88	8,278,049.26	21.8%
10) TOTAL, EXPENDITURES			6,794,202.88	8,278,049.26	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,543,254.64)	(7,204,831.26)	30.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,151,787.69	7,329,081.26	19.1%
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			6,151,787.69	7,329,081.26	19.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			608,533.05	124,250.00	-79.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,299,939.53	10,908,472.58	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,299,939.53	10,908,472.58	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,299,939.53	10,908,472.58	5.9%
2) Ending Balance, June 30 (E + F1e)			10,908,472.58	11,032,722.58	1.1%
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					
			10,906,927.39	11,030,927.39	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,545.19	1,795.19	16.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	10,906,927.39	11,030,927.39
Total, Restricted Balance		10,906,927.39	11,030,927.39

Self-Insurance Fund



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Self-Insurance Fund (67)

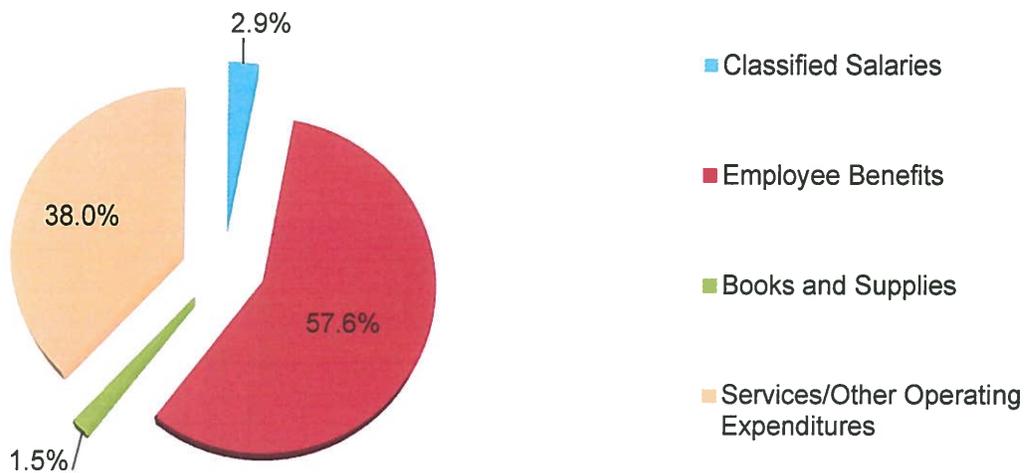


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

Each type of self-insurance activity has its own sub-fund within Fund 67:

- Workers' Compensation (Fund 68)
- Health and Welfare (Fund 69)
- Property Liability (Fund 81)

The Self-Insurance Fund is used for claim payments, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.



The Self-Insurance Fund relies heavily on District's funds, primarily the General Fund (Fund 01) for its operational costs.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,069,877.88	19,590,264.66	2.7%
5) TOTAL, REVENUES			19,069,877.88	19,590,264.66	2.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	527,066.41	530,166.00	0.6%
3) Employee Benefits		3000-3999	9,750,932.44	10,349,773.08	6.1%
4) Books and Supplies		4000-4999	487,281.08	263,500.00	-45.9%
5) Services and Other Operating Expenses		5000-5999	6,723,678.00	6,840,100.00	1.7%
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			17,488,957.93	17,983,539.08	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,580,919.95	1,606,725.58	1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	255,000.00	255,000.00	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			255,000.00	255,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,835,919.95	1,861,725.58	1.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,313,059.98	20,148,979.93	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,313,059.98	20,148,979.93	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,313,059.98	20,148,979.93	10.0%
2) Ending Net Position, June 30 (E + F1e)					
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	20,148,979.93	22,010,705.51	9.2%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	263,431.00	200,000.00	-24.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,749,095.05	19,390,264.66	3.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	57,351.83	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,069,877.88	19,590,264.66	2.7%
TOTAL, REVENUES			19,069,877.88	19,590,264.66	2.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	102,548.16	102,804.00	0.2%
Clerical, Technical and Office Salaries		2400	424,518.25	427,362.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			527,066.41	530,166.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	73,169.53	82,340.00	12.5%
OASDI/Medicare/Alternative		3301-3302	38,730.94	39,401.00	1.7%
Health and Welfare Benefits		3401-3402	48,097.40	55,235.00	14.8%
Unemployment Insurance		3501-3502	262.83	266.00	1.2%
Workers' Compensation		3601-3602	7,906.17	7,900.00	-0.1%
OPEB, Allocated		3701-3702	9,567,518.15	10,141,569.08	6.0%
OPEB, Active Employees		3751-3752	15,247.42	23,062.00	51.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,750,932.44	10,349,773.08	6.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	113,363.49	53,500.00	-52.8%
Noncapitalized Equipment		4400	373,917.59	210,000.00	-43.8%
TOTAL, BOOKS AND SUPPLIES			487,281.08	263,500.00	-45.9%

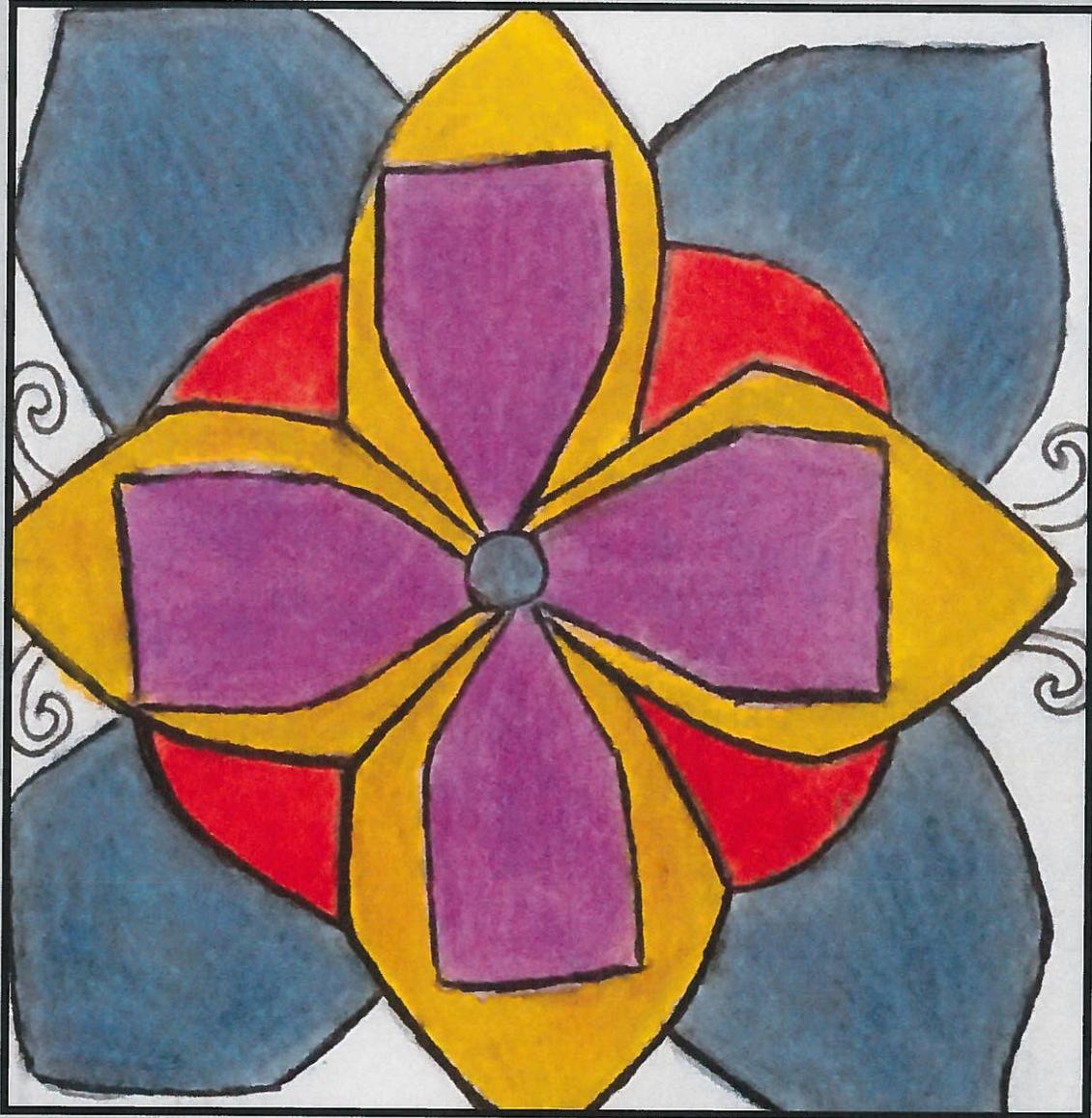
Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,900.00	9,000.00	-24.4%
Dues and Memberships		5300	35,910.04	2,000.00	-94.4%
Insurance		5400-5450	3,248,400.00	3,600,000.00	10.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,100.00	58,000.00	-1.9%
Transfers of Direct Costs - Interfund		5750	8,200.00	4,500.00	-45.1%
Professional/Consulting Services and Operating Expenditures		5800	3,337,667.96	3,166,100.00	-5.1%
Communications		5900	22,500.00	500.00	-97.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,723,678.00	6,840,100.00	1.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			17,488,957.93	17,983,539.08	2.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	255,000.00	255,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			255,000.00	255,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			255,000.00	255,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,069,877.88	19,590,264.66	2.7%
5) TOTAL, REVENUES			19,069,877.88	19,590,264.66	2.7%
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		17,488,957.93	17,983,539.08	2.8%
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			17,488,957.93	17,983,539.08	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,580,919.95	1,606,725.58	1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	255,000.00	255,000.00	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			255,000.00	255,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,835,919.95	1,861,725.58	1.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,313,059.98	20,148,979.93	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,313,059.98	20,148,979.93	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,313,059.98	20,148,979.93	10.0%
2) Ending Net Position, June 30 (E + F1e)			20,148,979.93	22,010,705.51	9.2%
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	20,148,979.93	22,010,705.51	9.2%

Retiree Benefit Fund



Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy.

Retiree Benefit Fund (71)



The Retiree Benefit Fund is established to account for the District's irrevocable contributions to the California Employer's Retiree Benefits Trust Program (CERBT) with the California Public Employers' Retirement System for the prefunding of retiree health benefits.

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,000.00	25,000.00	13.6%
5) TOTAL, REVENUES			22,000.00	25,000.00	13.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,000.00	25,000.00	13.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,022,000.00	25,000.00	-99.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	10,022,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,022,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	10,022,000.00	New
2) Ending Net Position, June 30 (E + F1e)			10,022,000.00	10,047,000.00	0.2%
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	10,022,000.00	10,047,000.00	0.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	22,000.00	25,000.00	13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,000.00	25,000.00	13.6%
TOTAL, REVENUES			22,000.00	25,000.00	13.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			10,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,000.00	25,000.00	13.6%
5) TOTAL, REVENUES			22,000.00	25,000.00	13.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,000.00	25,000.00	13.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,022,000.00	25,000.00	-99.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	10,022,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,022,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	10,022,000.00	New
2) Ending Net Position, June 30 (E + F1e)			10,022,000.00	10,047,000.00	0.2%
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	10,022,000.00	10,047,000.00	0.2%

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

Supplemental Information



Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	48,382.51	48,303.03	49,927.54	46,945.89	46,868.77	48,382.51
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)	48,382.51	48,303.03	49,927.54	46,945.89	46,868.77	48,382.51
5. District Funded County Program ADA						
a. County Community Schools	127.28	127.28	127.28	127.28	127.28	127.28
b. Special Education-Special Day Class	38.33	38.33	38.33	38.33	38.33	38.33
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.62	4.62	4.62	4.62	4.62	4.62
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)	170.23	170.23	170.23	170.23	170.23	170.23
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	48,552.74	48,473.26	50,097.77	47,116.12	47,039.00	48,552.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	226.80	226.80	226.80	355.65	355.65	355.65
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	46.40	46.40	46.40	46.40	46.40	46.40
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)	46.40	46.40	46.40	46.40	46.40	46.40
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	273.20	273.20	273.20	402.05	402.05	402.05
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	273.20	273.20	273.20	402.05	402.05	402.05

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	278,997,171.66	301	0.00	303	278,997,171.66	305	7,995,176.55		307	271,001,995.11	309
2000 - Classified Salaries	90,141,616.77	311	543,245.14	313	89,598,371.63	315	5,777,782.84		317	83,820,588.79	319
3000 - Employee Benefits	145,483,827.47	321	219,523.10	323	145,264,304.37	325	4,062,148.43		327	141,202,155.94	329
4000 - Books, Supplies Equip Replace. (6500)	41,676,372.89	331	1,098,620.31	333	40,577,752.58	335	2,820,711.04		337	37,757,041.54	339
5000 - Services . . . & 7300 - Indirect Costs	75,216,961.42	341	889,104.09	343	74,327,857.33	345	21,583,620.54		347	52,744,236.79	349
TOTAL					628,765,457.57	365			TOTAL	586,526,018.17	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			58.90%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.90%
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).	586,526,018.17
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	267,550,032.57	301	0.00	303	267,550,032.57	305	7,151,146.03		307	260,398,886.54	309
2000 - Classified Salaries	92,234,265.34	311	271,733.00	313	91,962,532.34	315	6,386,632.67		317	85,575,899.67	319
3000 - Employee Benefits	155,875,160.38	321	118,403.20	323	155,756,757.18	325	4,345,198.78		327	151,411,558.40	329
4000 - Books, Supplies Equip Replace. (6500)	44,719,327.07	331	1,224,140.00	333	43,495,187.07	335	2,903,571.72		337	40,591,615.35	339
5000 - Services . . . & 7300 - Indirect Costs	56,860,002.46	341	123,970.66	343	56,736,031.80	345	21,110,403.36		347	35,625,628.44	349
TOTAL					615,500,540.96	365			TOTAL	573,603,588.40	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			8,197,590.54
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			347,953,166.09
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			60.66%
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)	60.66%
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)	573,603,588.40
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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) 18,698,684.98
- 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) 497,446,341.05

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) 3.76%

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. 1.00

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)	32,196,947.06
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,994,479.87
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	115,217.40
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	187,968.81
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)	2,040,097.98
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)	36.34
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)	1.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	40,534,746.46
9. Carry-Forward Adjustment (Part IV, Line F)	7,157,189.50
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	47,691,935.96

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	405,233,618.63
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	75,326,680.35
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,602,830.42
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,750,625.22
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	127,225.76
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	5,009.21
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,311,810.62
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)	308,742.31
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)	251,075.27
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)	52,217,827.13
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)	930.21
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)	1.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,240,605.61
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	37,687,031.74
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)	615,064,013.48

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)	6.59%
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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)	7.75%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>40,534,746.46</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,271,215.46)</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 (5.22%) times Part III, Line B18); zero if negative	<u>7,157,189.50</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.22%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>7,157,189.50</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>7,157,189.50</u>

Approved indirect cost rate: 5.22%
Highest rate used in any program: 5.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	19,759,937.42	1,031,468.73	5.22%
01	3060	582,981.37	30,419.40	5.22%
01	3110	85,587.34	4,467.66	5.22%
01	3180	2,312,803.08	120,670.95	5.22%
01	3310	8,829,858.39	460,918.61	5.22%
01	3315	329,469.70	17,198.30	5.22%
01	3320	1,207,742.82	63,044.18	5.22%
01	3327	524,222.43	27,364.41	5.22%
01	3345	7,201.23	375.90	5.22%
01	3385	268,654.25	14,023.75	5.22%
01	3395	33,012.16	1,723.24	5.22%
01	3410	376,625.19	19,659.83	5.22%
01	3550	485,274.00	24,263.00	5.00%
01	4035	3,367,103.01	175,762.78	5.22%
01	4050	635,709.30	33,184.09	5.22%
01	4124	1,672,512.16	83,625.61	5.00%
01	4201	80,217.64	4,187.36	5.22%
01	4203	3,555,438.41	71,100.16	2.00%
01	5630	285,196.30	14,887.14	5.22%
01	5640	1,846,334.96	96,378.79	5.22%
01	5810	572,113.19	29,032.76	5.07%
01	6010	6,720,517.28	336,025.86	5.00%
01	6264	1,486,809.67	77,611.46	5.22%
01	6382	2,367,969.15	123,607.99	5.22%
01	6385	14,826.08	773.92	5.22%
01	6387	2,612,121.00	136,353.00	5.22%
01	6512	1,975,495.74	103,120.88	5.22%
01	6515	6,903.06	360.34	5.22%
01	6520	335,885.63	17,396.22	5.18%
01	7220	285,345.67	14,895.04	5.22%
01	7338	93,565.21	4,884.10	5.22%
01	7370	84,128.49	4,391.51	5.22%
01	7810	574,520.75	29,989.98	5.22%
01	8150	15,909,177.61	830,459.07	5.22%
01	9010	2,764,443.30	8,529.93	0.31%
09	3010	40,760.33	2,005.41	4.92%
09	6010	142,966.07	7,033.93	4.92%
12	6105	4,744,620.02	247,726.73	5.22%
12	6127	315,663.59	16,477.64	5.22%
13	5310	33,492,407.74	1,647,826.47	4.92%
13	5320	4,194,624.00	206,376.00	4.92%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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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		0.00	0.00
2. State Lottery Revenue	8560	7,223,284.00		2,257,277.00	9,480,561.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,223,284.00	0.00	2,257,277.00	9,480,561.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,465,262.00			5,465,262.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,758,022.00			1,758,022.00
4. Books and Supplies	4000-4999	0.00		1,628,127.01	1,628,127.01
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			495,393.99	495,393.99
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		7,223,284.00	0.00	2,123,521.00	9,346,805.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	133,756.00	133,756.00
D. COMMENTS:					
Printing of consumable textbooks; Discovery streaming-instructional videos; Follett/Destiny service and support (a library and textbook management)					

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

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

2017-18 JULY 1 BUDGET
General Fund
Multiyear Projection
Unrestricted and Restricted Resources

FUND 01 COMBINED	SSC Gap Funding ==> Declining Enrollment	43.97%	39.03%	41.51%
		-1300	-1300	-1300
	Object Code	Base Year 2017 - 18	Year 1 2018 - 19	Year 2 2019 - 20
Revenues				
LCFF/State Aid	8010 - 8099	\$516,182,413.00	\$513,730,099.00	\$513,135,434.00
Federal Revenues	8100 - 8299	\$43,047,096.51	\$41,741,036.51	\$41,741,036.51
Other State Revenues	8300 - 8599	\$81,750,393.87	\$77,889,859.42	\$76,571,647.47
Other Local Revenues	8600 - 8799	\$4,302,224.03	\$3,058,788.03	\$3,069,772.61
Revenues		\$645,282,127.41	\$636,419,782.96	\$634,517,890.59
Expenditures				
Certificated Salaries	1000 - 1999	\$267,550,032.57	\$263,056,861.13	\$259,522,085.26
Classified Salaries	2000 - 2999	\$92,234,265.34	\$92,464,851.01	\$92,591,635.54
Employee Benefits	3000 - 3999	\$155,875,160.38	\$164,613,880.04	\$173,846,718.81
Books and Supplies	4000 - 4999	\$44,393,827.07	\$36,375,780.54	\$35,229,981.81
Services and Other Operating	5000 - 5999	\$59,743,351.36	\$60,371,334.07	\$59,635,591.81
Capital Outlay	6000 - 6900	\$6,712,113.40	\$2,212,113.40	\$2,212,113.40
Other Outgo	7000 - 7299	\$5,163,017.00	\$5,163,017.00	\$5,163,017.00
Direct Support/Indirect Cost	7300 - 7399	(\$2,883,348.90)	(\$2,883,348.90)	(\$2,883,348.90)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
Expenditures		\$629,039,942.22	\$621,626,012.29	\$625,569,318.73
Excess (Deficiency) of Revenues Over Expenditures		\$16,242,185.19	\$14,793,770.67	\$8,948,571.86
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$11,027,664.99	\$8,423,378.99	\$8,543,294.99
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
Other Financing Sources/Uses		(\$11,027,664.99)	(\$8,423,378.99)	(\$8,543,294.99)
Net Increase (Decrease) in Fund Balance		\$5,214,520.20	\$6,370,391.68	\$405,276.87
Fund Balance				
Beginning Fund Balance	9791	\$90,327,281.81	\$95,541,802.01	\$101,912,193.69
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$90,327,281.81	\$95,541,802.01	\$101,912,193.69
Ending Fund Balance	9799	\$95,541,802.01	\$101,912,193.69	\$102,317,470.56
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable				
Nonspendable Revolving Cash	9711	\$190,000.00	\$190,000.00	\$190,000.00
Nonspendable Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$15,790,120.24	\$13,242,572.50	\$11,497,541.75
Committed				
Stabilization Arrangements	9750	\$14,359,320.64	\$8,717,432.37	\$2,509,525.55
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$51,401,008.99	\$66,161,200.99	\$74,438,150.99
- 010032 Civic Center	9780	\$260,080.41	\$260,080.41	\$260,080.41
- 010033 Godinez Rental Fees	9780	\$79,397.68	\$79,397.68	\$79,397.68
- 010042 WASC	9780	\$27,507.90	\$27,507.90	\$27,507.90
- 010720 15-16 One-time discretionary (E-Rate/SBAC)	9780	\$3,980,547.24	\$3,980,547.24	\$3,980,547.24
- 010808 CTE	9780	\$39,852.53	\$39,852.53	\$39,852.53
- 010000 Walker/Roosevelt Joint Use	9780	\$50,000.00	\$50,000.00	\$50,000.00
- 010031 Enterprise Planning (ERP) system	9780	\$7,000,000.00	\$7,000,000.00	\$7,000,000.00
- 010031 Athletic equipment	9780	\$128,000.00	\$128,000.00	\$128,000.00
- 010000 Artificial Turf	9780	\$3,180,953.00	\$4,650,326.00	\$6,150,326.00
- 010720 Furniture/equipment for ALA expansion	9780	\$481,973.78	\$481,973.78	\$481,973.78
- 010000 Early Learning	9780	\$3,000,000.00	\$3,000,000.00	\$3,000,000.00
- 010000 Specialized spaces	9780	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
- 010000 Dual language immersion	9780	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
- 010000 Purchase of vehicles	9780	\$800,000.00	\$800,000.00	\$800,000.00
- 010000 Mariachi/Folklorico	9780	\$200,000.00	\$200,000.00	\$200,000.00
- 010000 Declining enrollment	9780	\$29,897,042.00	\$43,187,861.00	\$49,964,811.00
- 010803 Instructional Materials	9780	\$275,654.45	\$275,654.45	\$275,654.45
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$12,801,352.14	\$12,600,987.83	\$12,682,252.27
Undesignated/Unappropriated	9790	(\$0.00)	\$0.00	\$0.00

2017-18 JULY 1 BUDGET
General Fund
Multiyear Projection
Unrestricted Resources

FUND 01 UNRESTRICTED	SSC Gap Funding ==>	43.97%	39.03%	41.51%
	Declining Enrollment	-1300	-1300	-1300
Name	Object Code	Base Year 2017 - 18	Year 1 2018 - 19	Year 2 2019 - 20
Revenues				
LCFF/State Aid	8010 - 8099	\$516,182,413.00	\$513,730,099.00	\$513,135,434.00
Federal Revenues	8100 - 8299	\$567,169.00	\$567,169.00	\$567,169.00
Other State Revenues	8300 - 8599	\$8,988,221.00	\$8,951,434.00	\$8,916,587.05
Other Local Revenues	8600 - 8799	\$1,118,500.00	\$1,108,650.00	\$1,119,634.58
Revenues		\$526,856,303.00	\$524,357,352.00	\$523,738,824.63
Expenditures				
Certificated Salaries	1000 - 1999	\$206,422,522.72	\$203,744,414.64	\$199,988,818.93
Classified Salaries	2000 - 2999	\$55,138,581.23	\$55,276,427.68	\$55,414,618.75
Employee Benefits	3000 - 3999	\$92,032,858.54	\$98,362,539.30	\$104,493,551.38
Books and Supplies	4000 - 4999	\$30,934,329.33	\$24,438,134.44	\$25,137,065.10
Services and Other Operating	5000 - 5999	\$42,019,803.68	\$43,830,248.93	\$43,976,479.56
Capital Outlay	6000 - 6900	\$5,569,814.00	\$1,069,814.00	\$1,069,814.00
Other Outgo	7000 - 7299	\$1,943,094.00	\$1,943,094.00	\$1,943,094.00
Direct Support/Indirect Cost	7300 - 7399	(\$8,609,996.62)	(\$8,233,189.33)	(\$8,024,112.75)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
Expenditures		\$425,702,530.88	\$420,683,007.66	\$424,250,852.97
Excess (Deficiency) of Revenues Over Expenditures		\$101,153,772.12	\$103,674,344.34	\$99,487,971.66
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$11,027,664.99	\$8,423,378.99	\$8,543,294.99
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$84,322,642.05)	(\$86,333,025.93)	(\$88,794,369.05)
Other Financing Sources/Uses		(\$95,350,307.04)	(\$94,756,404.92)	(\$97,337,664.04)
Net Increase (Decrease) in Fund Balance		\$5,803,465.08	\$8,917,939.42	\$2,150,307.62
Fund Balance				
Beginning Fund Balance	9791	\$73,948,216.69	\$79,751,681.77	\$88,669,621.19
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$73,948,216.69	\$79,751,681.77	\$88,669,621.19
Ending Fund Balance	9799	\$79,751,681.77	\$88,669,621.19	\$90,819,928.81
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable				
Nonspendable Revolving Cash	9711	\$190,000.00	\$190,000.00	\$190,000.00
Nonspendable Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$0.00	\$0.00	\$0.00
Committed				
Stabilization Arrangements	9750	\$14,359,320.64	\$8,717,432.37	\$2,509,525.55
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$51,401,008.99	\$66,161,200.99	\$74,438,150.99
- 010032 Civic Center	9780	\$260,080.41	\$260,080.41	\$260,080.41
- 010033 Godinez Rental Fees	9780	\$79,397.68	\$79,397.68	\$79,397.68
- 010042 WASC	9780	\$27,507.90	\$27,507.90	\$27,507.90
- 010720 15-16 One-time discretionary (E-Rate/SBAC)	9780	\$3,980,547.24	\$3,980,547.24	\$3,980,547.24
- 010808 CTE	9780	\$39,852.53	\$39,852.53	\$39,852.53
- 010000 Walker/Roosevelt Joint Use	9780	\$50,000.00	\$50,000.00	\$50,000.00
- 010031 Enterprise Planning (ERP) system	9780	\$7,000,000.00	\$7,000,000.00	\$7,000,000.00
- 010031 Athletic equipment	9780	\$128,000.00	\$128,000.00	\$128,000.00
- 010000 Artificial Turf	9780	\$3,180,953.00	\$4,650,326.00	\$6,150,326.00
- 010720 Furniture/equipment for ALA expansion	9780	\$481,973.78	\$481,973.78	\$481,973.78
- 010000 Early Learning	9780	\$3,000,000.00	\$3,000,000.00	\$3,000,000.00
- 010000 Specialized spaces	9780	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
- 010000 Dual language immersion	9780	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
- 010000 Purchase of vehicles	9780	\$800,000.00	\$800,000.00	\$800,000.00
- 010000 Mariachi/Folklorico	9780	\$200,000.00	\$200,000.00	\$200,000.00
- 010000 Declining enrollment	9780	\$29,897,042.00	\$43,187,861.00	\$49,964,811.00
- 010803 Instructional Materials	9780	\$275,654.45	\$275,654.45	\$275,654.45
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$12,801,352.14	\$12,600,987.83	\$12,682,252.27
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00

**2017-18 JULY 1 BUDGET
General Fund
Multiyear Projection
Restricted Resources**

FUND 01 RESTRICTED	SSC Gap Funding ==>	43.97%	39.03%	41.51%
	Declining Enrollment	-1300	-1300	-1300
Name	Object Code	Base Year 2017 - 18	Year 1 2018 - 19	Year 2 2019 - 20
Revenues				
LCFF/State Aid	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$42,479,927.51	\$41,173,867.51	\$41,173,867.51
Other State Revenues	8300 - 8599	\$72,762,172.87	\$68,938,425.42	\$67,655,060.42
Other Local Revenues	8600 - 8799	\$3,183,724.03	\$1,950,138.03	\$1,950,138.03
Revenues		\$118,425,824.41	\$112,062,430.96	\$110,779,065.96
Expenditures				
Certificated Salaries	1000 - 1999	\$61,127,509.85	\$59,312,446.49	\$59,533,266.33
Classified Salaries	2000 - 2999	\$37,095,684.11	\$37,188,423.33	\$37,177,016.79
Employee Benefits	3000 - 3999	\$63,842,301.84	\$66,251,340.74	\$69,353,167.43
Books and Supplies	4000 - 4999	\$13,459,497.74	\$11,937,646.10	\$10,092,916.71
Services and Other Operating	5000 - 5999	\$17,723,547.68	\$16,541,085.14	\$15,659,112.25
Capital Outlay	6000 - 6900	\$1,142,299.40	\$1,142,299.40	\$1,142,299.40
Other Outgo	7000 - 7299	\$3,219,923.00	\$3,219,923.00	\$3,219,923.00
Direct Support/Indirect Cost	7300 - 7399	\$5,726,647.72	\$5,349,840.43	\$5,140,763.85
Debt Service	7400 - 7499	\$0.00	\$0.00	\$0.00
Expenditures		\$203,337,411.34	\$200,943,004.63	\$201,318,465.76
Excess (Deficiency) of Revenues Over Expenditures		(\$84,911,586.93)	(\$88,880,573.67)	(\$90,539,399.80)
Other Financing Sources/Uses				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$84,322,642.05	\$86,333,025.93	\$88,794,369.05
Other Financing Sources/Uses		\$84,322,642.05	\$86,333,025.93	\$88,794,369.05
Net Increase (Decrease) in Fund Balance		(\$588,944.88)	(\$2,547,547.74)	(\$1,745,030.75)
Fund Balance				
Beginning Fund Balance	9791	\$16,379,065.12	\$15,790,120.24	\$13,242,572.50
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$16,379,065.12	\$15,790,120.24	\$13,242,572.50
Ending Fund Balance	9799	\$15,790,120.24	\$13,242,572.50	\$11,497,541.75
Components of Ending Fund Balance				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable				
Nonspendable Revolving Cash	9711	\$0.00	\$0.00	\$0.00
Nonspendable Stores	9712	\$0.00	\$0.00	\$0.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$15,790,120.24	\$13,242,572.50	\$11,497,541.75
Committed				
Stabilization Arrangements	9750	\$0.00	\$0.00	\$0.00
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00

Object	CB - Budget	Actuals												Total	Projected Actual	Total
		July	August	September	October	November	December	January	February	March	April	May	June			
Beginning Cash Balance		101,752,613	102,897,917	67,926,541	73,001,016	62,938,412	79,255,320	144,776,770	122,559,946	88,567,791	92,212,726	95,961,628	72,280,067			
Receipts																
LCFF	317,510,729	17,685,154.85	33,115,992.00	31,958,063.73	31,833,278.73	31,833,279.00	32,164,964.00	31,833,279.00	8,109,957.53	24,636,059.53	24,239,478.53	25,050,611.00	25,050,611.00	317,510,729	0	317,510,729
Education Protection Account Payment	67,629,373		16,828,079	16,828,079	16,828,080	16,828,080	16,828,080	16,828,080		16,828,080	16,828,080	17,062,714	17,062,714	67,629,373	0	67,629,373
Property Tax	146,023,027	3,152,985	1,142,996	4,289,951	246,612	18,046,460	246,612	14,696,200	153,797	18,439,089	30,934,414	18,439,089	18,439,089	146,023,027	0	146,023,027
Other	(17,084,387)	(307,014)	(307,014)	(987,854)	(659,568)	(673,710)	(659,568)	(659,568)	(659,568)	(3,374,197)	(3,393,014)	(1,887,650)	(1,887,650)	(17,084,387)	0	(17,084,387)
Federal Revenues	56,430,848	375,869	536,301	6,062,044	2,092,123	5,478,928	3,004,187	922,804	182,976	9,323,290	1,346,316	16,673,128	16,673,128	56,430,848	0	56,430,848
Other State Revenues	94,796,670	1,402,276	3,167,615	6,844,345	5,713,555	13,891,269	5,705,195	8,452,936	2,996,271	5,605,472	6,907,955	17,053,941	17,053,941	94,796,670	0	94,796,670
Other Local Revenues	9,847,663	1,240,922	293,242	504,880	1,015,773	148,738	149,080	2,472,120	(2,444,090)	1,274,049	3,025,768	1,083,441	1,083,441	9,847,663	0	9,847,663
Interfund Transfers/Contributions		14,841,357	2,432,233	2,130,235	5,439,521	1,074,825	6,294,893	160,473	(96,198)	3,706,677	(630,061)	(7,317)	(7,317)	35,346,336	0	35,346,336
Total Receipts	710,560,269	36,638,632	40,361,665	69,639,744	41,486,048	69,799,810	93,638,912	63,874,698	6,242,714	62,201,448	62,622,866	79,402,242	62,472,773	710,560,269	2	710,560,269
Disbursements																
Classified Salaries	278,997,172	5,924,723	22,461,171	24,367,932	24,414,030	27,227,886	752,613	47,882,016	24,886,172	24,745,663	24,413,671	25,960,348	25,960,348	278,997,172	(0)	278,997,172
Employers Benefits	90,141,617	40,708	4,258,171	6,959,600	7,971,098	7,966,173	8,253,042	8,011,985	7,247,936	6,504,878	8,011,503	12,090,472	12,090,472	90,141,617	(0)	90,141,617
Supplies and Services	145,483,827	91,698	2,205,174	5,962,642	17,638,462	11,036,536	11,014,921	11,443,164	10,944,095	19,359,885	16,815,288	19,992,518	19,992,518	145,483,827	(0)	145,483,827
Capital Outlays	118,756,133	5,602,074	6,441,884	5,962,642	7,483,462	6,765,105	7,026,894	7,129,980	6,075,228	6,135,928	5,401,576	27,187,778	27,187,778	118,756,133	(0)	118,756,133
Other Outgo	6,630,724	(47,406)	1,263,747	484,426	1,378,859	334,532	63,953	1,225,961	300,690	549,730	311,765	1,028,898	1,028,898	6,630,724	0	6,630,724
All Other Financing/Transfers Out	2,963,397	99,594	64,843	180,387	179,270	374,532	817,274	524,905.00	300,437	1,001,276	363,153	(410,509)	(410,509)	2,963,397	0	2,963,397
Liabilities (Calc)	27,583,698	1,096,085	1,096,085	1,000,000	(65,845)	(59,363)	395,163	(125,905)	5,148,041	(783,367)	3,456,998	10,358,053	10,358,053	27,583,698	(0)	27,583,698
Audit Adjustments	76,087,584	25,836,780	37,548,106	11,449,547	(65,845)	11,449,547	(65,845)	(12,748,740)	(12,748,740)	3,042,517	3,456,998	3,876,245	3,876,245	76,087,584	(0)	76,087,584
Non-Operating Accounts		5,987	2,861	(2,868)	(3,455)	213	(2,158)									
Total Disbursements	746,644,162	37,663,269	76,362,641	94,636,299	61,890,682	63,462,992	28,316,463	78,091,710	42,234,368	68,666,810	68,773,953	100,068,893	100,068,893	746,644,162	(0)	746,644,162
Ending Cash Balance		102,897,917	67,926,541	73,001,016	62,938,412	79,255,320	144,776,770	122,559,946	88,567,791	92,212,726	95,961,628	72,280,067	65,668,537			
Ending Available Cash Balance																

Object	CB - Budget	Projection												Total	Projected Accrual		
		July	August	September	October	November	December	January	February	March	April	May	June				
Beginning Cash Balance		70,883,060	77,942,396	43,138,660	49,904,461	27,761,698	39,140,777	88,508,502	57,526,521	29,497,920	34,691,871	45,043,420	54,120,300				
Receipts																	
LFFF	325,240,936	16,262,046.80	16,262,046.80	29,271,684.24	29,271,684.24	29,271,684.24	29,271,684.24	29,271,684.24	29,271,684.24	29,271,684.24	29,271,684.24	29,271,684.24	29,271,684.24	29,271,684.24	29,271,684.24	29,271,684.24	325,240,936
Education Protection Account Payment	59,642,680	3,152,985	4,289,951	246,612	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	59,642,680
Property Tax	146,023,027	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996	1,142,996
Other	(17,176,544)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)	(307,014)
Federal Revenues	41,741,067	375,869	375,869	375,869	375,869	375,869	375,869	375,869	375,869	375,869	375,869	375,869	375,869	375,869	375,869	375,869	375,869
Other State Revenues	77,889,859	1,402,276	3,167,515	5,844,345	5,713,555	13,891,269	5,706,195	8,452,936	2,996,271	5,606,472	6,907,955	8,600,535	8,600,535	8,600,535	8,600,535	8,600,535	77,889,859
8311																	
Other Local Revenues	3,058,788	254,899	254,899	254,899	254,899	254,899	254,899	254,899	254,899	254,899	254,899	254,899	254,899	254,899	254,899	254,899	3,058,788
Interfund Transfers/Contributions																	
Assets (Calc)																	
Total Receipts	638,419,813	21,449,876	21,069,743	52,445,740	32,738,099	61,299,661	62,937,148	49,938,297	32,199,422	60,111,414	66,414,263	63,827,716	75,839,898	638,419,813	0	638,419,813	0
Disbursements																	
Certificated Salaries	263,262,144	5,924,723	23,189,199	23,189,199	23,189,199	23,189,199	752,613	47,882,016	23,189,199	23,189,199	23,189,199	23,189,199	23,189,199	23,189,199	23,189,199	23,189,199	263,262,144
Classified Salaries	91,804,068	40,208	6,342,169	6,342,169	6,342,169	6,342,169	6,342,169	6,342,169	6,342,169	6,342,169	6,342,169	6,342,169	6,342,169	6,342,169	6,342,169	6,342,169	91,804,068
Employee Benefits	164,384,051	91,698	14,935,668	14,935,668	14,935,668	14,935,668	14,935,668	14,935,668	14,935,668	14,935,668	14,935,668	14,935,668	14,935,668	14,935,668	14,935,668	14,935,668	164,384,051
Supplies and Services	96,578,075	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	8,048,172.92	96,578,075
Capital Outlays	2,212,113	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	184,342.75	2,212,113
Other Outgo	2,531,192	89,594	89,594	89,594	89,594	89,594	89,594	89,594	89,594	89,594	89,594	89,594	89,594	89,594	89,594	89,594	2,531,192
All Other Financing/Transfers Out	8,423,379																
Liabilities (Calc)																	
Audit Adjustments																	
Non-Operating Accounts																	
Total Disbursements	638,198,022	14,338,739	56,699,460	56,679,839	64,878,922	64,890,472	53,489,423	78,917,870	60,228,039	64,917,492	66,052,795	64,060,838	64,859,832	638,198,022	1	638,198,022	1
Ending Cash Balance		77,942,396	43,138,660	49,904,461	27,761,698	39,140,777	88,508,502	57,526,521	29,497,920	34,691,871	45,043,420	54,120,300	54,120,300	78,107,851			
Ending Available Cash Balance																	

Object	CB - Budget	Projection												Total	Projected Actual		
		July	August	September	October	November	December	January	February	March	April	May	June				
Beginning Cash Balance		78,107,851	85,295,428	50,163,815	56,577,954	34,083,528	45,110,944	93,734,324	62,007,999	33,627,734	38,470,023	29,218,164.39	29,218,164.39	48,469,909	56,476,063		
Receipts																	
LCFF	324,646,271	16,232,313.55	16,232,313.55	29,218,164.39	29,218,164.39	29,218,164.39	29,218,164.39	29,218,164.39	29,218,164.39	29,218,164.39	29,218,164.39	29,218,164.39	29,218,164.39	29,218,164.39	29,218,164.39	324,646,271	0
Education Protection Account Payment	59,642,680			14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	14,910,670	59,642,680	0
Property Tax	146,023,027	3,152,985	1,142,996	4,289,951	246,612	18,046,480	30,370,820	4,696,200	153,797	6,116,596	30,634,414	18,436,089	18,436,089	18,436,089	18,436,089	146,023,027	0
Other	(17,176,544)	(307,014)	(307,014)	(987,854)	(656,588)	(673,710)	(661,307)	(4,663,226)	(660,198)	(1,374,197)	(3,303,014)	(1,933,728)	(1,933,728)	(1,933,728)	(1,933,728)	(17,176,544)	0
Federal Revenues	41,741,067	375,869	536,301	8,062,044	(2,092,123)	5,478,929	3,064,187	922,804	182,976	5,325,290	1,348,316	9,298,237	9,298,237	9,298,237	9,298,237	41,741,067	0
Other State Revenues	76,571,647	1,402,276	3,167,515	6,844,345	5,719,555	13,891,269	5,706,195	8,452,936	2,966,271	5,606,472	6,907,955	7,941,429	7,941,429	7,941,429	76,571,647	0	
Other Local Revenues	3,069,773	255,814.42	255,814.42	255,814.42	255,814.42	255,814.42	255,814.42	255,814.42	255,814.42	255,814.42	255,814.42	255,814.42	255,814.42	255,814.42	3,069,773	0	
Interfund Transfers/Contributions																	0
Assets (Calc)																	0
Total Receipts	634,817,821	21,419,297	21,027,426	62,693,136	37,893,454	69,216,947	62,764,644	46,892,833	32,140,628	60,058,609	61,381,649	63,216,000	63,216,000	63,216,000	76,126,478	634,817,821	0
Disbursements																	
Certificated Salaries	259,728,007	5,924,723	22,796,517	22,796,517	22,796,517	22,796,517	752,813	47,862,016	22,796,517	22,796,517	22,796,517	22,796,517	22,796,517	22,796,517	22,796,517	259,728,007	0
Classified Salaries	91,929,201	40,208	8,353,545	8,353,545	8,353,545	8,353,545	8,353,545	8,353,545	8,353,545	8,353,545	8,353,545	8,353,545	8,353,545	8,353,545	8,353,545	91,929,201	0
Employee Benefits	173,595,700	91,698	15,773,091	15,773,091	15,773,091	15,773,091	15,773,091	15,773,091	15,773,091	15,773,091	15,773,091	15,773,091	15,773,091	15,773,091	15,773,091	173,595,700	0
Supplies and Services	94,693,376	7,891,114.83	7,891,114.83	7,891,114.83	7,891,114.83	7,891,114.83	7,891,114.83	7,891,114.83	7,891,114.83	7,891,114.83	7,891,114.83	7,891,114.83	7,891,114.83	7,891,114.83	94,693,376	0	
Capital Outlays	2,212,113	164,342.75	164,342.75	164,342.75	164,342.75	164,342.75	164,342.75	164,342.75	164,342.75	164,342.75	164,342.75	164,342.75	164,342.75	164,342.75	2,212,113	0	
Other Outgo	2,531,192	99,594	64,843	180,367	179,270	11,650	811,274	524,909.00	380,437	1,001,276	363,153	637,852	637,852	637,852	2,531,192	0	
All Other Financing/Transfers Out	8,543,295		1,096,085	1,000,000			395,183		5,148,041	(783,267)					8,543,295	0	
Liabilities (Calc)																	0
Audit Adjustments																	0
Non-Operating Accounts																	0
Total Disbursements	633,232,693	14,231,681	86,169,636	66,178,697	66,177,690	66,169,531	34,161,463	60,609,216	60,827,669	66,216,670	66,381,763	66,209,852	66,209,852	66,209,852	633,232,693	1	
Ending Cash Balance		85,295,428	50,163,815	56,577,954	34,083,528	45,110,944	93,734,324	62,007,999	33,627,734	38,470,023	48,469,909	56,476,063	56,476,063	79,392,887			
Ending Available Cash Balance																	

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	673,434,929.93
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	55,600,275.90
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	127,225.76
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,630,724.18
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	257,165.00
4. Other Transfers Out	All	9200	7200-7299	81,843.00
5. Interfund Transfers Out	All	9300	7600-7629	27,583,697.91
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,085,685.00
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)				35,766,340.85
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		2,224,811.46
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)				584,293,124.64

		2016-17 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		48,746.46
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,986.37
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.)	548,282,523.46	10,938.08
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)	548,282,523.46	10,938.08
B. Required effort (Line A.2 times 90%)	493,454,271.11	9,844.27
C. Current year expenditures (Line I.E and Line II.B)	584,293,124.64	11,986.37
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

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	(52,284.09)	0.00	(2,204,649.12)				
Other Sources/Uses Detail					0.00	27,583,697.91		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	6,059.09	0.00	86,242.28	0.00				
Other Sources/Uses Detail					678,349.22	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,025.00	0.00	264,204.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	28,000.00	0.00	1,854,202.47	0.00				
Other Sources/Uses Detail					513,553.09	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					13,703,124.00	10,000,000.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	538.88		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,685,105.55	1,402,681.76		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,151,737.69	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

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	8,200.00	0.00						
Other Sources/Uses Detail					255,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					10,000,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	52,284.09	(52,284.09)	2,204,649.12	(2,204,649.12)	38,986,918.55	38,986,918.55	0.00	0.00

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	(33,170.00)	0.00	(2,883,348.90)				
Other Sources/Uses Detail					0.00	11,027,664.99		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	256,915.00	0.00				
Other Sources/Uses Detail					97,712.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	488,119.86	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	28,670.00	0.00	2,138,314.04	0.00				
Other Sources/Uses Detail					6,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					5,000,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,449,910.26		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,232,437.99	1,442,656.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,329,081.28	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	4,500.00	0.00						
Other Sources/Uses Detail					255,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	33,170.00	(33,170.00)	2,883,348.90	(2,883,348.90)	13,920,231.25	13,920,231.25		

Criteria and Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	51,769	51,743		
Charter School		4,189		
Total ADA	51,769	55,932	N/A	Met
Second Prior Year (2015-16)				
District Regular	50,969	50,947		
Charter School				
Total ADA	50,969	50,947	0.0%	Met
First Prior Year (2016-17)				
District Regular	49,864	49,928		
Charter School		0		
Total ADA	49,864	49,928	N/A	Met
Budget Year (2017-18)				
District Regular	48,383			
Charter School	0			
Total ADA	48,383			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	53,175	52,638		
Charter School	0	4,338		
Total Enrollment	53,175	56,976	N/A	Met
Second Prior Year (2015-16)				
District Regular	51,920	51,383		
Charter School				
Total Enrollment	51,920	51,383	1.0%	Met
First Prior Year (2016-17)				
District Regular	49,754	49,791		
Charter School				
Total Enrollment	49,754	49,791	N/A	Met
Budget Year (2017-18)				
District Regular	48,491			
Charter School				
Total Enrollment	48,491			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	51,090	52,638	
Charter School	4,189	4,338	
Total ADA/Enrollment	55,279	56,976	97.0%
Second Prior Year (2015-16)			
District Regular	49,886	51,383	
Charter School			
Total ADA/Enrollment	49,886	51,383	97.1%
First Prior Year (2016-17)			
District Regular	48,383	49,791	
Charter School	0		
Total ADA/Enrollment	48,383	49,791	97.2%
Historical Average Ratio:			97.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	46,946	48,491		
Charter School	0			
Total ADA/Enrollment	46,946	48,491	96.8%	Met
1st Subsequent Year (2018-19)				
District Regular	45,693	47,191		
Charter School				
Total ADA/Enrollment	45,693	47,191	96.8%	Met
2nd Subsequent Year (2019-20)				
District Regular	44,440	45,891		
Charter School				
Total ADA/Enrollment	44,440	45,891	96.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)	540,010,428.00	535,257,769.00	533,473,809.00
Step 1 - Change in Population			
a. ADA (Funded) (Form A, lines A6 and C4)	50,097.77	48,552.74	45,863.19
b. Prior Year ADA (Funded)	50,097.77	48,552.74	47,116.12
c. Difference (Step 1a minus Step 1b)	(1,545.03)	(1,436.62)	(1,252.93)
d. Percent Change Due to Population (Step 1c divided by Step 1b)	-3.08%	-2.96%	-2.66%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	518,556,369.00	519,937,205.00	517,484,891.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	15,752,626.00	11,377,324.00	11,769,268.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	15,752,626.00	11,377,324.00	11,769,268.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.04%	2.19%	2.27%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			
	-0.04%	-0.77%	-0.39%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.04% to .96%	-1.77% to .23%	-1.39% to .61%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	146,023,027.00	146,023,027.00	146,023,027.00	146,023,027.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	531,349,560.00	533,358,957.00	531,293,996.00	531,054,742.00
District's Projected Change in LCFF Revenue:		0.38%	-0.39%	-0.05%
LCFF Revenue Standard:		-1.04% to .96%	-1.77% to .23%	-1.39% to .61%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	312,155,676.32	354,388,436.29	88.1%
Second Prior Year (2015-16)	348,596,374.93	412,266,794.56	84.6%
First Prior Year (2016-17)	358,695,426.67	433,702,004.94	82.7%
	Historical Average Ratio:		85.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
		2.0%	2.0%
	82.1% to 88.1%	82.1% to 88.1%	82.1% to 88.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	353,593,962.49	425,702,530.88	83.1%	Met
1st Subsequent Year (2018-19)	357,383,381.62	420,683,007.66	85.0%	Met
2nd Subsequent Year (2019-20)	359,896,989.06	424,250,852.97	84.8%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.04%	-0.77%	-0.39%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.04% to 9.96%	-10.77% to 9.23%	-10.39% to 9.61%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.04% to 4.96%	-5.77% to 4.23%	-5.39% to 4.61%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	56,490,847.69		
Budget Year (2017-18)	43,047,096.51	-23.80%	Yes
1st Subsequent Year (2018-19)	41,741,036.51	-3.03%	No
2nd Subsequent Year (2019-20)	41,741,036.51	0.00%	No

Explanation:
(required if Yes)

The decrease in Federal revenue is mainly attributable to an assumed decrease in award of twenty two percent for Title I, II, and III. In addition, carryover has not been budgeted because amounts are not known at this time. When we end the 2016-17 fiscal year, any carryover will be adjusted in the First Interim budget report.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	94,796,669.88		
Budget Year (2017-18)	81,750,393.87	-13.76%	Yes
1st Subsequent Year (2018-19)	77,889,859.42	-4.72%	No
2nd Subsequent Year (2019-20)	76,571,647.47	-1.69%	No

Explanation:
(required if Yes)

Exclusion of one-time mandate reimbursement of \$10.8 million, prior year Special Education adjustment of -\$0.3 million, budget adjustment of -\$1.3 million for the Career Technical Education Incentive grant; a reduction in Lottery funding of \$0.2 million; various grants adjustment of -\$0.4 million.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	9,847,662.96		
Budget Year (2017-18)	4,302,224.03	-56.31%	Yes
1st Subsequent Year (2018-19)	3,058,788.03	-28.90%	Yes
2nd Subsequent Year (2019-20)	3,069,772.61	0.36%	No

Explanation:
(required if Yes)

Exclusion of E-Rate and CTE revenue and a decrease in interest and other local revenues. Bechtel funding will expire in June 2018.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	41,334,521.89		
Budget Year (2017-18)	44,393,827.07	7.40%	Yes
1st Subsequent Year (2018-19)	36,375,780.54	-18.06%	Yes
2nd Subsequent Year (2019-20)	35,229,981.81	-3.15%	No

Explanation:
(required if Yes)

The budget for the category of Books and Supplies decreased mainly on the restricted programs. This is a result of budgeting an assumed decrease in award of twenty two percent for Title I, II, and III as well as not budgeting carryover as the amounts of carryover are unknown at this time. Consequently, the expense budget is reduced as well.

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

First Prior Year (2016-17)	77,421,610.54		
Budget Year (2017-18)	59,743,351.36	-22.83%	Yes
1st Subsequent Year (2018-19)	60,371,334.07	1.05%	No
2nd Subsequent Year (2019-20)	59,635,591.81	-1.22%	No

Explanation:
(required if Yes)

One time funds are not budgeted at this time for 2017-18. In addition, unrestricted discretionary budgets have been reduced. The Federal Title awards have assumed reductions of twenty two percent and carryover is not budgeted as the amounts of carryover are unknown at this time. Consequently, expenditure budgets in the Services and Other Operating Expenditure category have been reduced.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2016-17)	161,135,180.53		
Budget Year (2017-18)	129,099,714.41	-19.88%	Not Met
1st Subsequent Year (2018-19)	122,689,683.96	-4.97%	Met
2nd Subsequent Year (2019-20)	121,382,456.59	-1.07%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	118,756,132.43		
Budget Year (2017-18)	104,137,178.43	-12.31%	Not Met
1st Subsequent Year (2018-19)	96,747,114.61	-7.10%	Met
2nd Subsequent Year (2019-20)	94,865,573.62	-1.94%	Met

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

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

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

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

The decrease in Federal revenue is mainly attributable to an assumed decrease in award of twenty two percent for Title I, II, and III. In addition, carryover has not been budgeted because amounts are not known at this time. When we end the 2016-17 fiscal year, any carryover will be adjusted in the First Interim budget report.

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

Exclusion of one-time mandate reimbursement of \$10.8 million, prior year Special Education adjustment of -\$0.3 million, budget adjustment of -\$1.3 million for the Career Technical Education Incentive grant; a reduction in Lottery funding of \$0.2 million; various grants adjustment of -\$0.4 million.

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

Exclusion of E-Rate and CTE revenue and a decrease in interest and other local revenues. Bechtel funding will expire in June 2018.

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

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

The budget for the category of Books and Supplies decreased mainly on the restricted programs. This is a result of budgeting an assumed decrease in award of twenty two percent for Title I, II, and III as well as not budgeting carryover as the amounts of carryover are unknown at this time. Consequently, the expense budget is reduced as well.

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

One time funds are not budgeted at this time for 2017-18. In addition, unrestricted discretionary budgets have been reduced. The Federal Title awards have assumed reductions of twenty two percent and carryover is not budgeted as the amounts of carryover are unknown at this time. Consequently, expenditure budgets in the Services and Other Operating Expenditure category have been reduced.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	640,067,607.21	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	640,067,607.21	19,202,028.22	14,716,518.64	14,716,518.64

d. Required Minimum Contribution	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	12,801,352.14	14,716,518.64

e. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	19,202,028.22	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,092,114.10	12,498,865.73	13,411,131.35
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	11,092,114.10	12,498,865.73	13,411,131.35
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	531,018,222.78	624,943,286.66	670,556,567.42
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	531,018,222.78	624,943,286.66	670,556,567.42
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.1%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.7%	0.7%	0.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	15,314,049.35	362,458,325.94	N/A	Met
Second Prior Year (2015-16)	30,844,883.35	437,270,577.25	N/A	Met
First Prior Year (2016-17)	2,771,148.96	461,285,702.85	N/A	Met
Budget Year (2017-18) (Information only)	5,803,465.08	436,730,195.87		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (if overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	17,223,080.92	25,018,135.03	N/A	Met
Second Prior Year (2015-16)	23,489,973.33	40,332,184.38	N/A	Met
First Prior Year (2016-17)	55,104,038.43	71,177,067.73	N/A	Met
Budget Year (2017-18) (Information only)	73,948,216.69			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	46,946	45,693	44,440
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	640,067,607.21	630,049,391.28	634,112,613.72
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	640,067,607.21	630,049,391.28	634,112,613.72
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,801,352.14	12,600,987.83	12,682,252.27
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	12,801,352.14	12,600,987.83	12,682,252.27

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	14,359,320.64	8,717,432.37	2,509,525.55
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,801,352.14	12,600,987.83	12,682,252.27
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	27,160,672.78	21,318,420.20	15,191,777.82
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.24%	3.38%	2.40%
District's Reserve Standard (Section 10B, Line 7):	12,801,352.14	12,600,987.83	12,682,252.27
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(77,059,925.36)			
Budget Year (2017-18)	(84,322,642.05)	7,262,716.69	9.4%	Met
1st Subsequent Year (2018-19)	(86,333,025.93)	2,010,383.88	2.4%	Met
2nd Subsequent Year (2019-20)	(88,794,369.05)	2,461,343.12	2.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	27,583,697.91			
Budget Year (2017-18)	11,027,664.99	(16,556,032.92)	-60.0%	Not Met
1st Subsequent Year (2018-19)	8,423,378.99	(2,604,286.00)	-23.6%	Not Met
2nd Subsequent Year (2019-20)	8,543,294.99	119,916.00	1.4%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Exclusion of one-time funds for outstanding mandate claims of \$8.7 million to special reserve fund for postemployment benefits (Fund 20); one-time funds for kitchen/facilities projects of \$5.0 million; \$1.4 million transfer from the Edison CSI rebate to reserve fund for capital outlay projects; expiration of \$0.4 million payment for 2002 QZAB; one-time grade level expansion allocation of \$0.6 million at Advanced Learning Academy; expiration of payment to Cafeteria funds of \$0.5 million. Exclusion of one-time general fund contribution of \$2.0 million to Fund 20 & an adjustment to 2007 COPS in 2018-19.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	20	Fund 56	Fund 56	74,254,872
General Obligation Bonds	30	Fund 51	Fund 51	314,737,600
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing	General Fund	General Fund	1,427,201

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
CTE Facilities	3	General Fund	General Fund	810,264
2005 QZAB	4	General Fund/Fund 56	General Fund/Fund 56	4,500,000
2002 QZAB	0			0
TOTAL:				395,729,937

Type of Commitment (continued)	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	6,895,139	6,949,614	6,236,495	3,895,914
General Obligation Bonds	10,175,000	10,835,000	11,650,000	12,385,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
CTE Facilities	251,524	251,524	153,608	153,608
2005 QZAB	230,810	230,810	230,810	230,810
2002 QZAB	395,183	0	0	0
Total Annual Payments:	17,947,656	18,266,948	18,270,913	16,665,332
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Payments in long term debt are scheduled to increase due to Certificates of Participation and General Obligation Bond payment schedules.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

Yes

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

Post-employment eligibility is provided as follows: Age 50 for classified and age 55 for certificated employees with a minimum of ten years of service. Post-employment benefit coverage depend upon years of service with SAUSD and age. Coverage period, however, cannot exceed age 70 for both certificated and classified employees and are capped at age 65 for any classified employee hired after July 1998 and for any certificated employee hired after April 1999. The District's contribution for classified employees who are hired after October 2008 is capped at the lowest HMO for all tiers. The District's continuation for certificated employees is a rolling 2 year cap at the lowest HMO for all tiers.

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	10,141,569	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

203,404,045.00

b. OPEB unfunded actuarial accrued liability (UAAL)

115,634,651.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Sept 1, 2016

5. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	17,400,545.00	17,400,545.00	17,400,545.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

	20,283,138.16	20,155,701.00	20,054,880.00
--	---------------	---------------	---------------

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

	10,309,952.00	10,309,952.00	10,309,952.00
--	---------------	---------------	---------------

d. Number of retirees receiving OPEB benefits

	767	767	767
--	-----	-----	-----

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

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

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

Yes

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

The District is self-insured for worker's compensation. The District is funding at a 70% confidence level. The District obtains an actuarial study report annually.

3. Self-Insurance Liabilities

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

13,632,622.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. Required contribution (funding) for self-insurance programs	5,651,500.00	5,651,500.00	5,651,500.00
b. Amount contributed (funded) for self-insurance programs	5,621,823.00	5,560,752.00	5,509,843.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,554.5	2,436.9	2,393.9	2,350.9

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for 2017-18 have not been settled with the teachers' union, SAEA.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	2,865,278		
	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	31,291,795	32,757,435	34,406,552
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
--	----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	2,148,958	2,148,958	2,148,958
3. Percent change in step & column over prior year	0.8%	0.8%	0.8%

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	1,626.7	1,605.1	1,605.1	1,605.1

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for CSEA have not been settled for 2017-18; however, they have been settled for 2016-17.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

1,127,387

7. Amount included for any tentative salary schedule increases

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

0	0	0
---	---	---

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	20,679,533	21,648,118	22,737,955
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Per the 2016-17 agreement with CSEA, a one percent increase has been budgeted.

Classified (Non-management) Step and Column Adjustments

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	278,378	278,378	278,378
3. Percent change in step & column over prior year	0.3%	0.3%	0.3%

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	190.9	198.2	198.2	198.2

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Negotiations for Certificated management and Classified management have not been settled.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

337,929

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	2,522,698	2,674,060	2,834,504
Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	253,447	253,447	253,447
Percent change in step & column over prior year	0.8%	0.8%	0.8%

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 27, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

A2. The District's Human Resources and Position Control modules are interfaced with the County's payroll system. A3. The District is projecting a loss of 1,300 students in 2017-18. A7. While our financial system is independent, the District any office work closely to ensure that our records are in sync. A9. Our Superintendent and Deputy Superintendent, Administrative Services began on August 1, 2016 and November 28, 2016, respectively.

End of School District Budget Criteria and Standards Review

Appendix

**Annual Budget Plan
 Fiscal Year 2017-18**

The Annual Budget Plan shall identify expected expenditures for all items required by this part as listed below. The Standardized Account Code Structure (SACS) codes provide source information from the local educational agency (LEA) reporting.

	Reference/Label	Instructions	Estimated Totals
A	Funds received in accordance with Chapter 7.2 (commencing with California <i>Education Code</i> [EC] Section 56836) (Special Education Program Funding)	SACS Resource Code 6500 (State), 3300-3499 (Federal) 6512-6535 (General Fund)	\$44,503,224
B	Administrative costs of the plan	SACS Goal Code 5001 Function 2100	\$3,073,816
C	Special Education services to pupils with: (1) severe disabilities , and (2) low-incidence disabilities	SACS Goal Code 5710	\$791,900
		SACS Goal Code 5730	\$10,680,389
		SACS Goal Code 5750	\$37,326,525
D	Special education services to pupils with non-severe disabilities	SACS Goal Code 5770	\$58,846,379
E	Supplemental aids and services to meet the individual needs of pupils placed in regular education classrooms and environments	Any SACS Goal Code with SACS Function Code 1130 ¹	\$3,623,809
F	Regionalized operations and services, and direct instructional support by program specialists in accordance with Article 6 (commencing with Section 56836.23) of Chapter 7.2 (SELPA Program Specialists Funding)	SACS Goal Code 5050	0.00
		SACS Goal Code 5060	\$1,945,528
G	The use of property taxes allocated to the special education local plan area pursuant to EC Section 2572	Statement is included in Local Plan	

¹ Function Activity Classification can be found <http://www.cde.ca.gov/be/ag/ag/yr08/mar08item24a6.doc>

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