



Hayward Unified School District
Building a Culture of Success - Made In Hayward

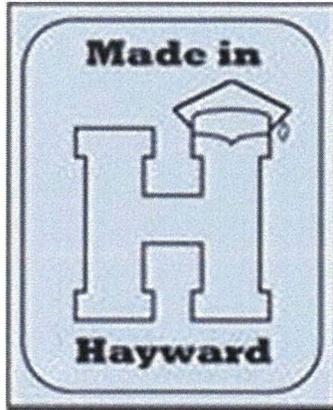


2016-17 UNAUDITED ACTUALS

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Presented September 13, 2017

**Prepared by Business Services:
Luci Rogers, Chief Financial Officer**

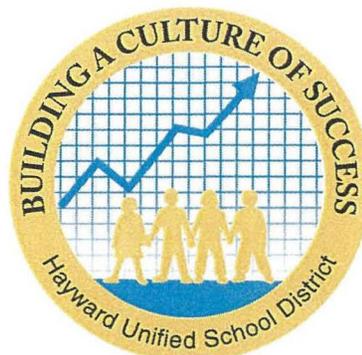


Hayward Unified School District Mission Statement

The mission of the Hayward Unified School District is to promote educational excellence by empowering students to become dynamic leaders in a global society.

Board Priority #1

Financial and operational decisions will be driven by student success and district priorities and goals.



HAYWARD UNIFIED SCHOOL DISTRICT UNAUDITED ACTUALS 2016-2017

Board of Trustees

Ms. Lisa Brunner, President

Dr. Luis Reynoso, Vice President

Dr. Robert Carlson, Clerk

Mr. William McGee, Trustee

Dr. Annette Walker, Trustee

District Administration

Dr. Matt Wayne
Superintendent

Ms. Chien Wu-Fernandez
Associate Superintendent, Student/Parent/Community Services

Ms. Delia Ruiz
Assistant Superintendent, Human Resources

Ms. Luci Rogers
Chief Financial Officer

**UNAUDITED ACTUALS
BOARD SUMMARY
AND
CERTIFICATION**

BOARD OF EDUCATION SUMMARY REPORT

DIVISION: Business Services
SUBMITTED BY: Luci Rogers, Chief Financial Officer
SUBJECT: 2016-17 Unaudited Actuals Financial Report
PRIORITY/GOAL: 1.0 Priority: Financial and Operational decisions will be driven by student success and district priorities and goals.

HISTORY/BACKGROUND

Education Code Section 42100 requires the governing board to approve an annual statement of all receipts and expenditures for the preceding fiscal year, commonly referred to as the Unaudited Actuals.

The report is prepared using the CDE's required Standardized Account Code Structure (SACS) financial statement reporting format. The Unaudited Actuals report the District's actual financial activity for the 2016-17 fiscal year and the resulting ending fund balances. In addition, the 2017-18 Adopted Budget is included in the report; the only change is that projected 2017-18 fund balances are updated due to reflect the beginning fund balances from 2016-17 actual results.

IMPLEMENTATION

The Unaudited Actuals Report will be submitted to the ACOE by September 15, 2017, for required review and submission to CDE. The report is currently being audited by the District's independent auditor, Crowe Horwath, LLP. The final Audited Financial Report will be presented to the Board in January 2018.

RECOMMENDATION

Review and approve the 2016-17 Unaudited Actuals Financial Report as presented.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 13, 2017

To the Superintendent of Public Instruction:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.91%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$128,088,062.16
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$128,088,062.16
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	5.54%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

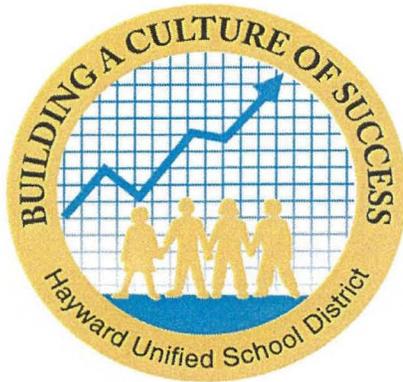
UNAUDITED ACTUALS
POWERPONT
PRESENTATION
AND
ANALYSIS

HUSD

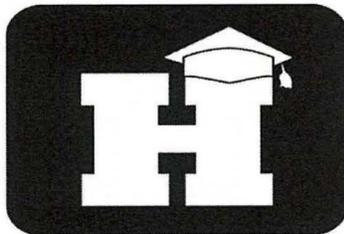
Hayward Unified School District

Building a culture of success

2016-17 UNAUDITED ACTUALS



Made in



Hayward

Dr. Matt Wayne, Superintendent

Business Services

Luci Rogers
Chief Financial Officer

September 13, 2017

2016-17 UNAUDITED ACTUALS

GENERAL FUND BALANCE SHEET AS OF 6-30-2017

ASSETS	UNRESTRICTED	RESTRICTED	TOTAL
Cash and Investments	24,885,217	6,248,624	31,133,841
Accounts Receivable	1,450,891	7,304,102	8,754,993
Due From Grantor Government	760,289	-	760,289
Due From Other Funds	716,435	-	716,435
Stores (Warehouse) Inventory	14,571	-	14,571
Prepaid Insurance	383,816	-	383,816
TOTAL ASSETS	28,211,219	13,552,726	41,763,944
LIABILITIES	UNRESTRICTED	RESTRICTED	TOTAL
Accounts Payable	14,677,206	6,193,916	20,871,122
Due To Grantor Government	403,681	-	403,681
Unearned Revenue	3,381	136,570	139,951
TOTAL LIABILITIES	15,084,268	6,330,486	21,414,754
ENDING FUND BALANCE	13,126,950	7,222,240	20,349,190

Note: our audited balance sheet will look very different. See Form ASSET and Form DEBT.

2016-17 UNAUDITED ACTUALS

SUMMARY OF ANNUAL RESULTS

	UNRESTRICTED	RESTRICTED	TOTAL
Total Revenues	203,408,237	59,774,952	263,183,189
Total Expenditures	(165,678,137)	(97,270,902)	(262,949,039)
Total Transfers In(Out)	(135,975)	-	(135,975)
Total Contributions	(38,097,119)	38,097,119	-
Net Impact to Fund Balance	(502,994)	601,168	98,174

Unaudited Actuals 2016-17

Unrestricted - Comparison of Unaudited Actuals to Estimated

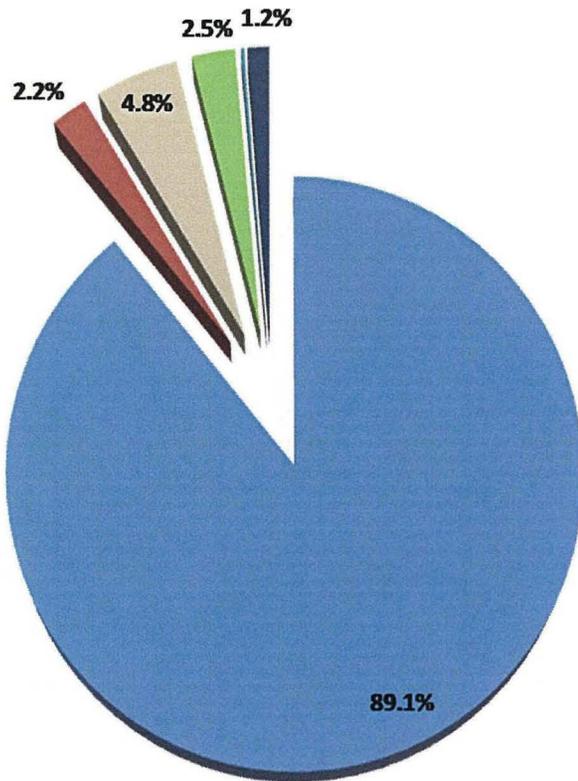
	Unaudited Actuals	Estimated Actuals	Variance	%	
LCFF Sources	191,234,534	190,983,280	251,254	0%	(1)
Federal Revenue (MAA/ERATE)	472,198	106,169	366,029	345%	(2)
Other State Revenue	8,006,574	8,386,556	(379,982)	-5%	(3)
Other Local Revenue	<u>3,694,931</u>	<u>3,461,224</u>	<u>233,707</u>	<u>7%</u>	<u>(4)</u>
Total Revenues	203,408,237	202,937,229	471,008	0.2%	
Expenditures:					
Certificated Salaries	96,940,930	96,701,462	239,468	0%	
Classified Salaries	26,019,535	25,882,490	137,045	1%	
Employee Benefits	24,590,049	24,587,131	2,918	0%	
Books & Supplies	3,567,842	3,450,645	117,197	3%	
Services & Other Operating Expenses	12,177,510	12,586,815	(409,305)	-3%	(5)
Capital Outlay	314,687	181,714	132,973	73%	
Other Outgo (excluding indirect)	4,233,928	4,233,928	-	0%	
Transfers of Indirect Costs	<u>(2,166,345)</u>	<u>(2,315,788)</u>	<u>149,443</u>	<u>-6%</u>	
Total Expenditures	165,678,137	165,308,397	369,740	0%	
Transfers In	319	319	-		
Transfers Out	(136,294)	(135,000)	(1,294)		
Contributions	<u>(38,097,119)</u>	<u>(37,931,662)</u>	<u>(165,457)</u>	<u>0%</u>	
Total Other Sources/Uses	(38,233,094)	(38,066,343)	(166,751)	0%	
Increase(Decrease) in Fund Balance	(502,994)	(437,511)	(65,483)		

- (1) Increase due to FCMAT Calculator update and Annual ADA adjustments
- (2) Increase due to receipt of 2014-15 MAA revenue in June 2017 (MAA not budgeted until received)
- (3) Decrease due to lower than anticipated lottery revenue
- (4) Increase primarily due to employer excess STRS contributions refunds
- (5) Decrease due to lower than anticipated communication, travel and equipment maintenance costs

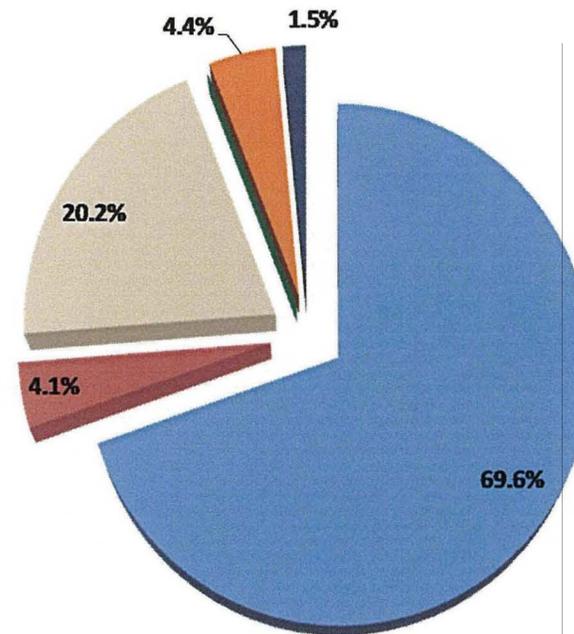
2016-17 UNAUDITED ACTUALS

COMPARISON OF UNRESTRICTED AND RESTRICTED EXPENDITURES

UNRESTRICTED EXPENDITURES
\$165,678,137



RESTRICTED EXPENDITURES
\$97,270,902



- Salaries & Benefits
- Materials & Supplies
- Services & Other Operating
- Utilities
- Capital Outlay
- Other Outgo

UNAUDITED ACTUALS 2016-17

SUMMARY OF SERVICES AND OTHER OPERATING (OBJECT CODES 5000-5999)

Description	Object	Unrestricted	Restricted	Total
Special Ed NPS/NPA	5100	12,475	7,180,533	7,193,008
Special Ed Transportation	5100	-	7,707,480	7,707,480
Travel/Conferences	5200	226,392	265,510	491,902
Dues & Memberships	5300	55,296	7,198	62,494
Property and Liability Insurance	5400	1,009,694	-	1,009,694
Utilities	5500	4,157,899	122,100	4,279,998
Xerox Copier/Printer Contract	5600	980,092	-	980,092
Rentals/Leases and Maintenance Contracts	5600	339,373	1,186,881	1,526,255
Transfers of Direct Costs	5700	(150,726)	143,972	(6,754)
Phone and Internet Service	5900	590,824	96,956	687,780
Postage Stamps and Metered Mail	5900	74,539	7,361	81,900
Bus Fare or Reimburse Parents for Sp Ed Trans	5800	-	75,624	75,624
Board Approved Service Contracts	5800	938,584	1,473,874	2,412,458
Software Licenses	5800	767,409	408,746	1,176,155
Inter-Agency Contracts	5800	998,552	265,929	1,264,481
Election Expense	5800	806,928	-	806,928
Service Contracts Less Than \$5000	5800	163,556	160,657	324,213
Legal Expense	5800	361,067	103,882	464,949
Legal Settlements	5800	299,500	123,094	422,594
Study Trips	5800	152,885	234,158	387,043
Audit Expense	5800	51,400	-	51,400
Employee Assistant Program (EAP)	5800	67,110	-	67,110
Outside Mailing and Printing Services	5800	31,020	28,654	59,674
Other	Various	243,641	182,288	425,929
TOTAL OBJECTS 5000-5999		12,177,510	19,774,897	31,952,407

2016-17 UNAUDITED ACTUALS UNRESTRICTED ENDING FUND BALANCE COMPARISON

	AUDITED ACTUALS <u>2015-16</u>	ADOPTED BUDGET <u>2016-17</u>	FIRST INTERIM <u>2016-17</u>	SECOND INTERIM <u>2016-17</u>	ESTIMATED ACTUALS <u>2016-17</u>	UNAUDITED ACTUALS <u>2016-17</u>	ADOPTED BUDGET <u>2017-18</u>
Beginning Balance	4,120,820	13,629,945	13,629,945	13,629,945	13,629,945	13,629,945	13,126,950
Revenues	201,077,309	205,267,048	204,157,379	204,187,440	202,937,230	203,408,236	207,078,774
Expenditures	(157,237,725)	(169,475,029)	(167,997,239)	(166,740,830)	(165,308,398)	(165,678,137)	(172,202,989)
Transfers Out	(411,812)	-	-	-	(134,681)	(135,975)	(135,000)
Contributions	<u>(33,918,648)</u>	<u>(35,709,338)</u>	<u>(35,709,338)</u>	<u>(37,609,338)</u>	<u>(37,931,662)</u>	<u>(38,097,119)</u>	<u>(39,957,047)</u>
Projected Ending Balance	<u>13,629,945</u>	<u>13,712,626</u>	<u>14,080,747</u>	<u>13,467,216</u>	<u>13,192,433</u>	<u>13,126,950</u>	<u>7,910,687</u>
Components of Ending Fund Balance							
Revolving Cash/Stores Inventory	163,170	163,170	140,000	140,000	121,014	114,571	114,000
Prepaid Expenditures	359,421	-	-	-	-	383,816	-
Other Assignments	5,356,483	2,787,641	3,237,565	2,561,805	-	-	-
Reserve for Economic Uncertainties	7,270,518	10,281,462	10,703,182	10,765,411	13,071,419	12,628,563	7,796,687
Unassigned/Unappropriated Amount	<u>480,353</u>	<u>480,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Projected Ending Balance	<u>13,629,945</u>	<u>13,712,626</u>	<u>14,080,747</u>	<u>13,467,216</u>	<u>13,192,433</u>	<u>13,126,950</u>	<u>7,910,687</u>

2016-17 UNAUDITED ACTUALS

HISTORY AND PROJECTION OF UNRESTRICTED FUND BALANCE

	Year Ended	Fund Balance	Net Increase (Decrease) in Fund Balance
Audited Actuals	6/30/2007	25,519,709	9,487,957
Audited Actuals	6/30/2008	21,989,923	(3,529,786)
Audited Actuals	6/30/2009	15,551,120	(6,438,803)
Audited Actuals	6/30/2010	11,551,222	(3,999,898)
Audited Actuals	6/30/2011	18,876,649	7,325,427
Audited Actuals	6/30/2012	19,161,450	284,801
Audited Actuals	6/30/2013	16,710,142	(2,451,308)
Audited Actuals	6/30/2014	8,222,915	(8,487,227)
Audited Actuals	6/30/2015	4,120,820	(4,102,094)
Audited Actuals	6/30/2016	13,629,945	9,509,125
Unaudited Actuals	6/30/2017	13,126,950	(502,995)
Adopted Budget	6/30/2018	7,910,687	(5,216,263)

2016-17 UNAUDITED ACTUALS

FUND 11 ADULT EDUCATION

Beginning Fund Balance	224
Total Revenues	4,018,547
Total Expenditures	(4,018,771)
Net Impact to Fund Balance	(224)
Ending Fund Balance	-

The General Fund contributed \$260,000, through an LCFF Transfer to the Adult Education Fund in 2016-17. However, the Adult Education Fund provided the General Fund with \$151,807 in indirect costs. The Fund has no reserves at 6-30-2017. The Director continues to look for grant and other funding opportunities to support the Adult Education Program.

**HAYWARD UNIFIED SCHOOL DISTRICT
2016-17 UNAUDITED ACTUALS
FUND 12 CHILD DEVELOPMENT**

Beginning Fund Balance	91,180
Total Revenues	4,156,643
Total Expenditures	(4,126,051)
Net Impact to Fund Balance	30,592
Ending Fund Balance	121,771

The Child Development program had a very strong financial year. Contract earnings were sufficient to cover all Fund 12 cost, plus allowed for a increase to reserves of \$30,592. Unlike in past years, there was no general fund contribution needed at all (in 2015-16, a \$267,529 contribution was required). In fact, the Child Development Program supported the District General Fund through \$191,569 in indirect costs.

2016-17 UNAUDITED ACTUALS

FUND 13 - Cafeteria Special Revenue

Beginning Fund Balance	4,906,232
Total Revenues	8,929,317
Transfer in From the General Fund	135,975
Total Expenditures	(8,329,796)
Net Impact to Fund Balance	735,496
Ending Fund Balance	5,641,728

The Food Services Director continues to operate a highly efficient program which resulted in a positive impact to the Cafeteria Fund Balance. The reserve balance, however, exceeds the amount allowed and the Director has been working with the CDE to get an approved spending plan in place to bring it to allowable limits. The Cafeteria Fund contributed \$390,608 in indirect costs to the General Fund, which more than covered the \$135,975 net transfer to cover uncollectible student accounts.

2016-17 UNAUDITED ACTUALS

FUND 21 BUILDING FUND

Beginning Fund Balance	104,358,151
Total Revenues	2,268,926
Bond Proceeds	134,000,000
Total Expenditures	(34,913,907)
Net Impact to Fund Balance	101,355,019
Ending Fund Balance	205,713,170

The Building Fund is used to account for all Measure I and Measure L transactions. An Annual Report will be presented to the Board early in 2018 with complete details.

2016-17 UNAUDITED ACTUALS				
MULTI-YEAR PROJECTION				
DESCRIPTION	2016-17	2017-18	2018-19	2019-20
TOTAL REVENUE BEFORE CONTRIBUTIONS	203,408,236	207,078,774	210,681,340	216,914,712
CONTRIBUTION TO SPECIAL ED	(33,666,988)	(34,650,548)	(35,357,472)	(36,422,403)
CONTRIBUTION TO ROUTINE MAINTENANCE	(4,227,484)	(5,266,500)	(5,391,500)	(5,601,500)
MISCELLANEOUS CONTRIBUTIONS AND TRANSFERS	(338,622)	(175,000)	(175,000)	(175,000)
TOTAL REVENUE AFTER CONTRIBUTIONS	165,175,142	166,986,726	169,757,368	174,715,809
TOTAL EXPENDITURES BEFORE ADJUSTMENTS	165,678,137	172,202,989	177,412,216	181,882,982
TOTAL ADJUSTMENTS - REDUCTIONS TBD TO MEET 3% RESERVE	-	(65,483)	(7,839,950)	(7,329,826)
TOTAL EXPENDITURES	165,678,137	172,137,506	169,572,266	174,553,156
NET INCREASE (DECREASE IN FUND BALANCE)	(502,995)	(5,150,780)	185,102	162,653
RESERVES - NON SPENDABLE	498,387	114,000	114,000	114,000
RESERVES - ASSIGNED	-	-	-	-
RESERVE FOR ECONOMIC UNCERTAINTIES	12,628,564	7,862,170	8,047,272	8,209,926
TOTAL RESERVES	13,126,950	7,976,170	8,161,272	8,323,926
% RESERVES	4.99%	3.00%	3.00%	3.00%
% RESERVES -BOARD RESOLUTION	4.00%	4.50%	5.00%	5.50%

UNRESTRICTED GENERAL FUND - COST OF STRS INCREASES

Fiscal Year	Prior Employer Contribution Rate	Unrestricted Certificated Salaries Subject to STRS	STRS Cost if Rate Had Not increased	Increases	Increased Employer Contribution Rate	Unrestricted Certificated Salaries Subject to STRS	STRS Actual Cost	Increase
2014-15	8.250%	84,890,866	7,003,496	0.630%	8.880%	84,890,866	7,538,309	534,812
2015-16	8.250%	90,770,589	7,488,574	2.480%	10.730%	90,770,589	9,739,684	2,251,111
2016-17	8.250%	94,299,169	7,779,681	4.330%	12.580%	94,299,169	11,862,835	4,083,154
2017-18 Budget	8.250%	97,422,802	8,037,381	6.180%	14.430%	97,422,802	14,058,110	6,020,729
		TOTAL	30,309,133				43,198,939	12,889,806

UNRESTRICTED GENERAL FUND - COST OF PERS INCREASES

Fiscal Year	Prior Employer Contribution Rate	Unrestricted Classified Salaries Subject to PERS	STRS Cost if Rate Had Not increased	Increases	Increased Employer Contribution Rate	Unrestricted Classified Salaries Subject to PERS	PERS Actual Cost	Increase
2014-15	11.442%	19,208,742	2,197,864	0.329%	11.771%	19,208,742	2,261,061	63,197
2015-16	11.442%	22,550,502	2,580,228	0.076%	11.847%	22,550,502	2,671,558	91,330
2016-17	11.442%	26,019,535	2,977,155	2.117%	13.888%	26,019,535	3,613,593	636,438
2017-18 Budget	11.442%	25,441,673	2,911,036	4.089%	15.531%	25,441,673	3,951,346	1,040,310
		TOTAL	10,666,284				12,497,558	1,831,274

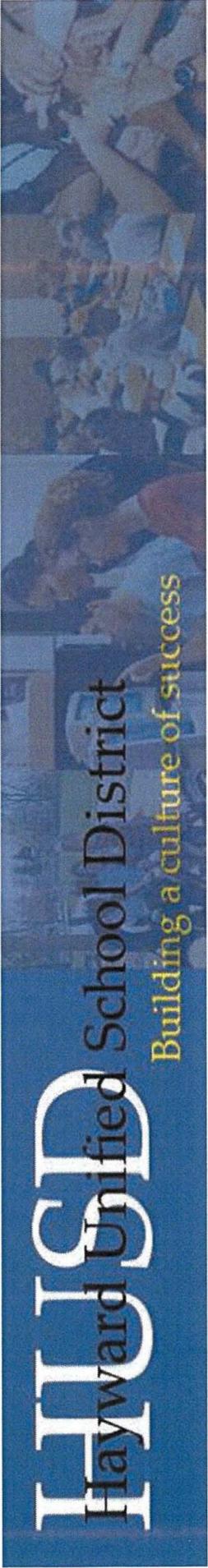
TOTAL USE OF UNRESTRICTED GENERAL FUND TO PAY STRS/PERS INCREASES 14,721,080

- **CONCLUSIONS:**

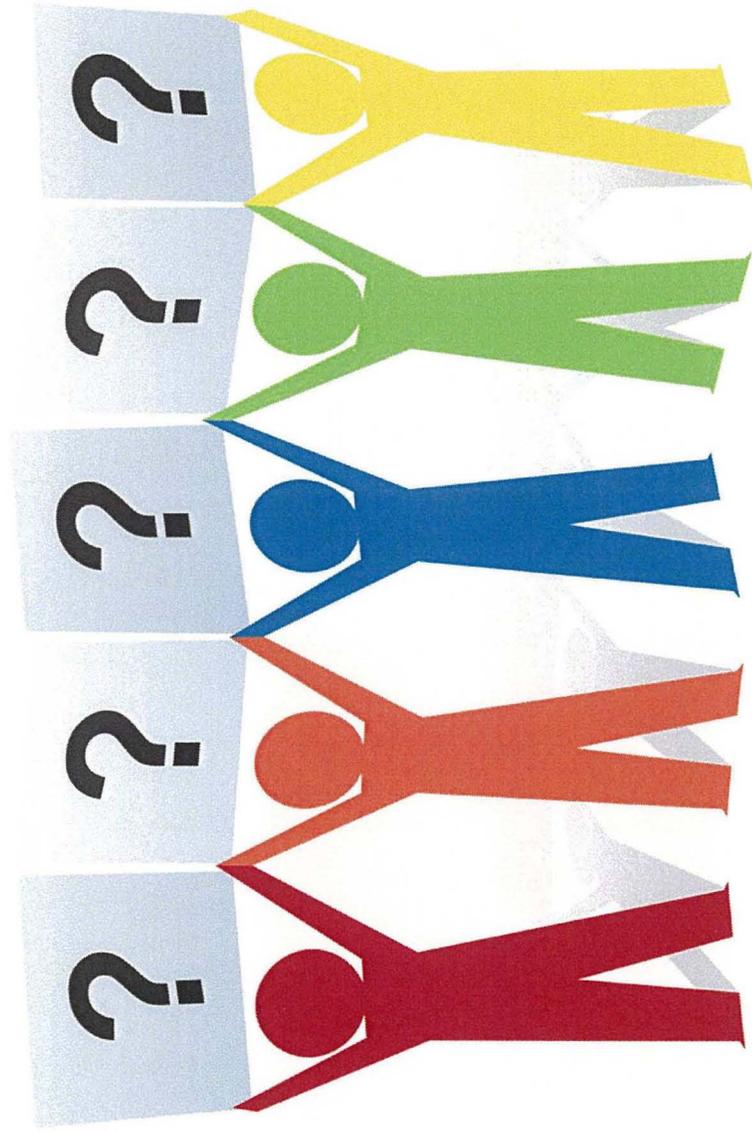
- The Unaudited Actuals were nearly spot-on with Estimated Actuals – a \$65,000 variance on an over \$200,000,000 budget is pretty good....
- However, that accuracy in estimating didn't take care of our big problem – we must solve our \$7.8 million budget problem in 2017-18. It's worth repeating that:

Every staff member in every department and school should take ownership of this districtwide problem and cut back voluntarily whenever possible.

- **Staff recommendations to the Board:**
 - Approve the Unaudited Actuals Report as Submitted
- **Alameda County Office of Education will:**
 - Review the 2016-17 Unaudited Actuals Report for accuracy and compliance
- **Crowe Horwath will:**
 - Perform tests to determine if our recorded results present fairly, in all material respects, the financial position of the district.
 - File the Audited Financial Statements and related audit report with the State by December 15, 2017
 - Present their findings and report to the Board in January 2018



Board Questions/Comments



Hayward Unified School District Unaudited Actuals 2016-17

Unrestricted - Comparison of Unaudited Actuals, Estimated Actuals and Proposed Budget

	Estimated Actuals	Variance	%	Unaudited Actuals	Variance	%	Proposed Budget
LCFF Sources	190,983,280	251,254	0%	191,234,534	4,944,578	3% (1)	196,179,112
Federal Revenue (MAA/ERATE)	106,169	366,029	345%	472,198	(390,198)	-83% (2)	82,000
Other State Revenue	8,386,556	(379,982)	-5%	8,006,574	(916,444)	-11% (3)	7,090,130
Other Local Revenue	3,461,224	233,707	7%	3,694,931	32,601	1%	3,727,532
Total Revenues	202,937,229	471,008	0%	203,408,237	3,670,537	2%	207,078,774
Expenditures:							
Certificated Salaries	96,701,462	239,468	0%	96,940,930	1,838,290	2% (4)	98,779,220
Classified Salaries	25,882,490	137,045	1%	26,019,535	1,142,397	4% (5)	27,161,932
Employee Benefits	24,587,131	2,918	0%	24,590,049	3,212,929	13% (6)	27,802,978
Books & Supplies	3,450,645	117,197	3%	3,567,842	492,552	14% (7)	4,060,394
Services & Other Operating Expenses	12,586,815	(409,305)	-3%	12,177,510	(146,693)	-1% (8)	12,030,817
Capital Outlay	181,714	132,973	73%	314,687	(146,077)	-46%	168,610
Other Outgo (excluding indirect)	4,233,928	-	0%	4,233,928	152,810	4%	4,386,738
Transfers of Indirect Costs	(2,315,788)	149,443	-6%	(2,166,345)	(21,355)	1%	(2,187,700)
Total Expenditures	165,308,397	369,740	0%	165,678,137	6,524,852	4%	172,202,989
Transfers In	319	-		319	(319)	-100%	-
Transfers Out	(135,000)	(1,294)		(136,294)	1,294	-1%	(135,000)
Contributions	(37,931,662)	(165,457)	0%	(38,097,119)	(1,859,929)	5% (9)	(39,957,048)
Total Other Sources/Uses	(38,066,343)	(166,751)	0%	(38,233,094)	(1,858,954)	5%	(40,092,048)
Increase(Decrease) in Fund Balance	(437,511)	(65,483)		(502,994)	(4,713,269)		(5,216,263)

- (1) Increase due to higher LCFF Funding as calculated using the May Revise version of the FCMAT Calculator.
- (2) Decrease due to MAA/ERATE not fully budgeted until received
- (3) Decrease due to reduction in one-time state funds - characterized by Governor as paying off old mandate reimbursements due the District.
- (4) Increase primarily due to the 3.1% salary increase and step/column increases.
- (5) Increase primarily due to the 3.1% salary increase, step/column increases and annualization of positions that were vacant for much of 2016-17.
- (6) Increase due to salary increases, plus increases in STRS and PERS rates.
- (7) Increase in Books & Supplies budgeted for site discretionary carryover.
- (8) Decrease attributable to election costs not applicable for 2017-18.
- (9) Increased general fund contribution to Special Education and Routine Restricted Maintenance

**HAYWARD UNIFIED SCHOOL DISTRICT
2016-17 UNAUDITED ACTUALS**

HISTORY AND PROJECTION OF FUND 11 REVENUE SOURCES

	Year Ended	Contribution to Adult Ed (Resource 0399)	Contribution to Adult Ed CBET (Resource 0285)	TOTAL CONTRIBUTION TO ADULT EDUCATION	Adult Education Block Grant	Federal Revenue	Other Revenue	TOTAL
Audited Actuals	6/30/2010	3,460,724	161,779	3,622,503	-	1,453,032	2,652,815	7,728,349
Audited Actuals	6/30/2011	1,200,000	240,258	1,440,258	-	1,413,180	1,292,461	4,145,900
Audited Actuals	6/30/2012	1,200,000	200,842	1,400,842	-	753,478	2,280,264	4,434,584
Audited Actuals	6/30/2013	1,200,000	200,846	1,400,846	-	1,281,830	783,648	3,466,325
Audited Actuals	6/30/2014	1,200,000	200,846	1,400,846	-	1,307,244	609,890	3,317,980
Audited Actuals	6/30/2015	1,200,000	200,846	1,400,846	-	1,270,100	693,489	3,364,434
Audited Actuals	6/30/2016	499,154	200,846	700,000	1,859,754	1,108,419	1,036,552	4,704,725
Estimated Actuals	6/30/2017	260,000	-	260,000	1,809,574	1,052,062	840,236	3,961,872
Unaudited Actuals	6/30/2017	260,000	-	260,000	1,809,574	1,052,062	896,911	4,018,547
Proposed Budget	6/30/2018	-	-	-	1,809,474	532,263	684,288	3,026,025

NOTE: Adult Education needed a general fund contribution of \$260,000 in 2016-17.

At First Interim, the Adult Education budget will be updated for additional grant funds awarded but not reflected in the Proposed Budget.

The Director continues to look for additional grant opportunities to prevent the need for a general fund contribution in 2017-18.

HAYWARD UNIFIED SCHOOL DISTRICT UNAUDITED ACTUALS 2016-17 HISTORY AND PROJECTION OF GENERAL ADMINISTRATION COSTS				
	Year Ended	Admin Costs - Unrestricted	Admin Costs - Restricted	Admin Costs - Total
Audited Actuals	6/30/2007	6,216,730	1,224,593	7,441,323
Audited Actuals	6/30/2008	7,716,660	1,396,493	9,113,153
Audited Actuals	6/30/2009	6,735,635	1,598,771	8,334,407
Audited Actuals	6/30/2010	5,197,823	1,213,200	6,411,023
Audited Actuals	6/30/2011	5,293,006	1,850,552	7,143,558
Audited Actuals	6/30/2012	7,289,975	1,327,974	8,617,949
Audited Actuals	6/30/2013	6,458,920	1,678,980	8,137,900
Audited Actuals	6/30/2014	7,711,680	1,606,568	9,318,248
Audited Actuals	6/30/2015	8,983,329	1,412,325	10,395,654
Audited Actuals	6/30/2016	10,291,912	1,460,905	11,752,816
Estimated Actuals	6/30/2017	11,547,991	2,111,996	13,659,987
Unaudited Actuals	6/30/2017	11,355,470	1,668,439	13,023,909
Proposed Budget	6/30/2018	12,008,912	1,379,113	13,388,025

NOTE 1: Restricted General Administration Costs equals the indirect costs paid by Restricted Programs to the Unrestricted General Fund.

NOTE 2: Costs reflected include materials/supplies and other operating costs charged to Administration

NOTE 3: Proposed Budget Admin Costs - Restricted appears low because not all restricted funds will be budgeted until First Interim.

HAYWARD UNIFIED SCHOOL DISTRICT 2016-17 UNAUDITED ACTUALS MEASURE G PARCEL TAX

MEASURE G BALLOT LANGUAGE: *To protect critical education programs, with funds that cannot be taken by the State, including: math, reading, writing, and hands-on science classes/labs; enhancing library services, technology and college preparation programs; providing programs for all students to meet State academic standards; and attracting and retaining qualified teachers.*

USE OF FUNDS:	2016-17 UNAUDITED ACTUALS	2015-16 UNAUDITED ACTUALS
K-6 Classroom Teachers to minimize redirects, combination classes, and overcrowding.	2,051,852	2,690,536
Classified Staff for Elementary Library Program	225,491	194,529
High School Teachers to reduce Algebra class sizes**		
High School Science Labs		
Secondary School Climate Support**		
Summer English Language Learner Academy**		
Secondary Summer School Programs**		
TOTAL	2,277,343	2,885,065

** Program continued in 2015-16 and 2016-17 but, as identified in the LCAP, is funded with LCFF Supplemental/Concentration funds.

NOTE: Expenditure budget includes carryover funds from prior years.

MEASURE G ENDED 6-30-2017; however there may be some additional late payments collected in 2017-18.

**HAYWARD UNIFIED SCHOOL DISTRICT
HISTORY OF FACILITIES MAINTENANCE & CUSTODIAL SERVICES EXPENDITURES**

Title	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ESTIMATED 2016-17	UNAUDITED 2016-17	BUDGET 2017-18
Unrestricted - Custodial Services	5,522,241	5,911,159	6,070,906	6,214,740	6,355,372	6,850,915	8,283,706	8,238,195	8,674,592
ARRA	-	442,613	-	-	-	-	-	-	-
Ongoing & Major Maintenance*	3,652,745	3,549,876	3,738,957	3,601,050	3,669,112	3,802,039	5,305,389	5,469,631	5,266,500
Deferred Maintenance**	2,543,610	638,783	1,340,137	1,101,607	729,577	225,735	-	-	-
Subtotal	11,718,596	10,542,432	11,150,000	10,917,397	10,754,061	10,878,689	13,589,095	13,707,826	13,941,092
M.A.D. Parcel Tax	1,149,439	1,129,966	1,218,902	1,544,493	1,269,374	1,146,745	1,318,969	1,320,319	1,300,000
Total	12,868,034	11,672,398	12,368,902	12,461,890	12,023,435	12,025,434	14,908,064	15,028,145	15,241,092
FTE's	146.46	145.00	141.50	143.00	143.00	146.21	147.10	147.10	146.10

FTE's do not include transportation or security

** Deferred Maintenance rolled into LCFF and separate accounting in Fund 14 is no longer required.

*Legislative action delayed the implementation of the 3% Required Contribution to Routine & Major Maintenance until 2020-21. The amount budgeted for Resource 8150 in 2017-18 meets the 2% required contribution. There are additional restricted funds available in Fund 25, Fund 40 and Resource 9368 for facility projects that meet the requirements.

2015-16 and 2016-17
Lesser of:
3% of total General Fund expenditures
The amount deposited in 2014-15

2017-18 to 2019-20
Greater of:
Lesser of 3% of total General Fund expenditures or the amount deposited in 2014-15
2% of total General Fund expenditures

2020-21 and beyond
At least:
3% of total General Fund expenditures
Legislative Intent: Comply with minimum 3% deposit at full LCFF implementation

**HAYWARD UNIFIED SCHOOL DISTRICT
GENERAL FUND
HISTORY OF FTE COUNT
FACILITIES MAINTENANCE, OPERATIONS, TRANSPORTATION AND SECURITY**

CLASSIFICATION	07-08 FTE	08-09 FTE	09-10 FTE	10-11 FTE	11-12 FTE	12-13 FTE	13-14 FTE	14-15 FTE	15-16 FTE	16-17 FTE
DIRECTOR II-M&O/TRANSPORTATION*	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
MANAGER OF OPERATIONS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE SECRETARY	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
OFFICE SPECIALIST	0.75	0.75	2.63	0.75	0.75	0.75	0.75	0.63	0.25	0.25
CAMPUS SAFETY COORDINATOR**	-	-	-	-	-	-	-	-	1.00	1.00
CAMPUS SAFETY OFFICER Total**	-	-	-	-	-	-	-	-	21.25	22.00
CUSTODIAN	43.50	44.50	37.50	42.50	42.50	42.50	42.50	44.50	44.50	45.00
CUSTODIAN-LEAD	3.00	3.00	2.88	3.00	3.00	3.00	3.00	3.00	3.00	3.00
SENIOR CUSTODIAN	38.00	35.00	30.75	34.00	34.00	34.00	34.00	34.50	34.50	34.50
CUSTODIAL OPERATIONS SUPERVISORS	-	-	-	-	-	-	-	-	3.00	3.00
FACILITY CONTROL OPERATOR	3.80	4.00	4.00	3.20	3.20	3.20	3.20	3.20	3.20	3.20
HEAVY EQUIPMENT MECHANIC	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
HEAVY EQUIPMENT MECHANIC-LEAD										1.00
PLANT OPERATION SUPERVISOR	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
SCHOOL CROSSING GUARD	8.48	8.08	7.20	4.75	5.25	5.25	5.25	5.25	5.50	5.50
SCHOOL CROSSING GUARD-LEAD	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	-	-
SCHOOL SECURITY OFFICER	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.40	3.40
Funded with Unrestricted General Fund	109.33	107.13	95.75	98.50	98.00	98.00	98.00	100.38	125.40	128.65
Funded through 8150/MAD or Other Funds	57.95	54.95	50.71	46.50	43.50	45.00	45.00	45.83	44.95	44.95
TOTAL MAINTENANCE & OPERATIONS	167.28	162.08	146.46	145.00	141.50	143.00	143.00	146.21	170.35	173.60
HOME TO SCHOOL TRANSPORTATION***	18.34	15.5	14.75	16.3	17.76	14.63	17.4	17.64	20.55	17.89
GRAND TOTAL	185.62	177.58	161.21	161.30	159.26	157.63	160.40	163.85	190.90	191.49

*Director funded with unrestricted and restricted

** Prior to 2015-16, these positions were in Student Services and will return to Student Services in 2017-18

*** Prior to 2013-14, these positions were state categorical funded (Resoure 7240); they are now funded with unrestricted

UNAUDITED ACTUALS
GENERAL FUND
FORM 01

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	191,234,533.88	1,245,207.00	192,479,740.88	196,179,112.00	1,034,705.00	197,213,817.00	2.5%
2) Federal Revenue		8100-8299	472,197.83	20,346,197.69	20,818,395.52	82,000.00	17,201,416.88	17,283,416.88	-17.0%
3) Other State Revenue		8300-8599	8,006,573.95	21,715,204.50	29,721,778.45	7,090,130.00	16,242,721.88	23,332,851.88	-21.5%
4) Other Local Revenue		8600-8799	3,694,930.94	16,468,342.72	20,163,273.66	3,727,531.88	14,858,544.05	18,586,075.93	-7.8%
5) TOTAL, REVENUES			203,408,236.60	59,774,951.91	263,183,188.51	207,078,773.88	49,337,387.81	256,416,161.69	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	96,940,929.55	26,082,389.15	123,023,318.70	98,779,220.26	24,234,507.99	123,013,728.25	0.0%
2) Classified Salaries		2000-2999	26,019,535.41	21,300,433.94	47,319,969.35	27,161,932.36	20,700,895.62	47,862,827.98	1.1%
3) Employee Benefits		3000-3999	24,590,049.32	20,348,423.64	44,938,472.96	27,802,978.16	21,477,471.99	49,280,450.15	9.7%
4) Books and Supplies		4000-4999	3,567,842.48	3,979,876.97	7,547,719.45	4,060,394.00	3,232,406.31	7,292,800.31	-3.4%
5) Services and Other Operating Expenditures		5000-5999	12,177,509.65	19,774,896.85	31,952,406.50	12,030,816.80	18,133,035.12	30,163,851.92	-5.6%
6) Capital Outlay		6000-6999	314,686.70	4,321,199.20	4,635,885.90	168,610.00	171,400.00	340,010.00	-92.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,233,928.68	31,322.00	4,265,250.68	4,386,737.71	33,810.89	4,420,548.60	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,166,344.55)	1,432,360.40	(733,984.15)	(2,187,700.17)	1,310,907.65	(876,792.52)	19.5%
9) TOTAL, EXPENDITURES			165,678,137.24	97,270,902.15	262,949,039.39	172,202,989.12	89,294,435.57	261,497,424.69	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,730,099.36	(37,495,950.24)	234,149.12	34,875,784.76	(39,957,047.76)	(5,081,263.00)	-2270.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	319.00	0.00	319.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	136,294.01	0.00	136,294.01	135,000.00	0.00	135,000.00	-0.9%
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	(38,097,118.71)	38,097,118.71	0.00	(39,957,047.76)	39,957,047.76	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,233,093.72)	38,097,118.71	(135,975.01)	(40,092,047.76)	39,957,047.76	(135,000.00)	-0.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(502,994.36)	601,168.47	98,174.11	(5,216,263.00)	0.00	(5,216,263.00)	-5413.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	13,629,944.53	5,945,245.94	19,575,190.47	13,126,950.17	6,546,414.41	19,673,364.58	0.5%
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)									
			13,629,944.53	5,945,245.94	19,575,190.47	13,126,950.17	6,546,414.41	19,673,364.58	0.5%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			13,629,944.53	5,945,245.94	19,575,190.47	13,126,950.17	6,546,414.41	19,673,364.58	0.5%
2) Ending Balance, June 30 (E + F1e)									
			13,126,950.17	6,546,414.41	19,673,364.58	7,910,687.17	6,546,414.41	14,457,101.58	-26.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
		9712	14,570.99	0.00	14,570.99	14,000.00	0.00	14,000.00	-3.9%
		9713	383,815.57	0.00	383,815.57	0.00	0.00	0.00	-100.0%
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	6,546,414.41	6,546,414.41	0.00	6,546,414.41	6,546,414.41	0.0%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789	12,628,563.61	0.00	12,628,563.61	7,796,687.17	0.00	7,796,687.17	-38.3%
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 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	24,748,917.69	6,084,000.25	30,832,917.94				
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	100,000.00	0.00	100,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	12,820.59	164,623.35	177,443.94				
2) Investments		9150	23,478.62	0.00	23,478.62				
3) Accounts Receivable		9200	1,450,891.30	7,304,101.64	8,754,992.94				
4) Due from Grantor Government		9290	760,289.00	0.00	760,289.00				
5) Due from Other Funds		9310	716,434.96	0.00	716,434.96				
6) Stores		9320	14,570.99	0.00	14,570.99				
7) Prepaid Expenditures		9330	383,815.57	0.00	383,815.57				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			28,211,218.72	13,552,725.24	41,763,943.96				
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	14,677,206.22	6,193,916.36	20,871,122.58				
2) Due to Grantor Governments		9590	403,681.00	0.00	403,681.00				
3) Due to Other Funds		9610	0.00	675,824.94	675,824.94				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	3,381.33	136,569.53	139,950.86				
6) TOTAL, LIABILITIES			15,084,268.55	7,006,310.83	22,090,579.38				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
must agree with line F2) (G9 + H2) - (I6 + J2)			13,126,950.17	6,546,414.41	19,673,364.58				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	111,020,276.00	0.00	111,020,276.00	117,806,789.00	0.00	117,806,789.00	6.1%
Education Protection Account State Aid - Current Year		8012	26,135,675.00	0.00	26,135,675.00	25,109,678.00	0.00	25,109,678.00	-3.9%
State Aid - Prior Years		8019	(447,756.00)	0.00	(447,756.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	273,127.96	0.00	273,127.96	268,629.00	0.00	268,629.00	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	871,870.16	0.00	871,870.16	488,727.00	0.00	488,727.00	-43.9%
County & District Taxes Secured Roll Taxes		8041	31,532,208.72	0.00	31,532,208.72	31,245,926.00	0.00	31,245,926.00	-0.9%
Unsecured Roll Taxes		8042	1,824,056.56	0.00	1,824,056.56	2,413,816.00	0.00	2,413,816.00	32.3%
Prior Years' Taxes		8043	(363,888.39)	0.00	(363,888.39)	(419,539.00)	0.00	(419,539.00)	15.3%
Supplemental Taxes		8044	1,447,963.62	0.00	1,447,963.62	1,399,426.00	0.00	1,399,426.00	-3.4%
Education Revenue Augmentation Fund (ERAF)		8045	19,942,407.63	0.00	19,942,407.63	21,024,030.00	0.00	21,024,030.00	5.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,455,533.62	0.00	4,455,533.62	2,369,507.00	0.00	2,369,507.00	-46.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			196,691,474.88	0.00	196,691,474.88	201,706,989.00	0.00	201,706,989.00	2.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(260,000.00)		(260,000.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,196,941.00)	0.00	(5,196,941.00)	(5,527,877.00)	0.00	(5,527,877.00)	6.4%
Property Taxes Transfers		8097	0.00	1,245,207.00	1,245,207.00	0.00	1,034,705.00	1,034,705.00	-16.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			191,234,533.88	1,245,207.00	192,479,740.88	196,179,112.00	1,034,705.00	197,213,817.00	2.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,757,616.45	3,757,616.45	0.00	3,578,051.00	3,578,051.00	-4.8%
Special Education Discretionary Grants		8182	0.00	1,063,287.28	1,063,287.28	0.00	1,063,419.00	1,063,419.00	0.0%
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	1,503,105.45	1,503,105.45	0.00	268,945.00	268,945.00	-82.1%
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		5,823,061.78	5,823,061.78		5,250,000.00	5,250,000.00	-9.8%
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		726,805.44	726,805.44		781,318.00	781,318.00	7.5%
Title III, Part A, Immigrant Education Program	4201	8290		77,513.00	77,513.00		66,393.00	66,393.00	-14.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		689,808.00	689,808.00		646,681.00	646,681.00	-6.3%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3199, 4036-4126, 5510	8290		6,052,994.35	6,052,994.35		5,056,733.54	5,056,733.54	-16.5%
Career and Technical Education	3500-3599	8290		174,464.48	174,464.48		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	472,197.83	477,541.46	949,739.29	82,000.00	489,876.34	571,876.34	-39.8%
TOTAL, FEDERAL REVENUE			472,197.83	20,346,197.69	20,818,395.52	82,000.00	17,201,416.88	17,283,416.88	-17.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	168,598.00	168,598.00	0.00	176,904.18	176,904.18	4.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,973,758.00	0.00	4,973,758.00	3,560,130.00	0.00	3,560,130.00	-28.4%
Lottery - Unrestricted and Instructional Materials		8560	2,995,433.09	995,908.21	3,991,341.30	3,530,000.00	1,052,000.00	4,582,000.00	14.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,182,128.23	3,182,128.23		3,186,853.25	3,186,853.25	0.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		5,223,090.00	5,223,090.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,382.86	12,145,480.06	12,182,862.92	0.00	11,826,964.45	11,826,964.45	-2.9%
TOTAL, OTHER STATE REVENUE			8,006,573.95	21,715,204.50	29,721,778.45	7,090,130.00	16,242,721.88	23,332,851.88	-21.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	1,301,723.10	1,301,723.10	0.00	1,300,000.00	1,300,000.00	-0.1%
Other		8622	0.00	2,274,954.30	2,274,954.30	0.00	3,148,184.25	3,148,184.25	38.4%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	1,066,653.37	1,066,653.37	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,109,221.54	0.00	1,109,221.54	1,101,398.88	0.00	1,101,398.88	-0.7%
Interest		8660	212,583.42	0.00	212,583.42	100,000.00	0.00	100,000.00	-53.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	42,610.50	0.00	42,610.50	35,000.00	0.00	35,000.00	-17.9%
Interagency Services		8677	349,652.00	1,101,767.17	1,451,419.17	228,428.00	784,564.12	1,012,992.12	-30.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	925,494.02	1,782,361.66	2,707,855.68	718,700.00	991,795.68	1,710,495.68	-36.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,055,369.46	0.00	1,055,369.46	1,544,005.00	0.00	1,544,005.00	46.3%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		8,940,883.12	8,940,883.12		8,634,000.00	8,634,000.00	-3.4%
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			3,694,930.94	16,468,342.72	20,163,273.66	3,727,531.88	14,858,544.05	18,586,075.93	-7.8%
TOTAL, REVENUES			203,408,236.60	59,774,951.91	263,183,188.51	207,078,773.88	49,337,387.81	256,416,161.69	-2.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	79,036,663.03	17,770,032.92	96,806,695.95	79,879,130.58	16,714,176.06	96,593,306.64	-0.2%
Certificated Pupil Support Salaries		1200	6,708,666.74	3,252,236.28	9,960,903.02	6,914,472.06	3,546,492.78	10,460,964.84	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,571,729.92	1,529,295.18	11,101,025.10	10,053,655.03	1,133,040.12	11,186,695.15	0.8%
Other Certificated Salaries		1900	1,623,869.86	3,530,824.77	5,154,694.63	1,931,962.59	2,840,799.03	4,772,761.62	-7.4%
TOTAL, CERTIFICATED SALARIES			96,940,929.55	26,082,389.15	123,023,318.70	98,779,220.26	24,234,507.99	123,013,728.25	0.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	613,005.65	10,072,962.66	10,685,968.31	532,653.50	9,922,383.35	10,455,036.85	-2.2%
Classified Support Salaries		2200	9,840,379.68	3,423,297.22	13,263,676.90	10,440,235.07	3,441,941.10	13,882,176.17	4.7%
Classified Supervisors' and Administrators' Salaries		2300	2,614,415.94	695,196.17	3,309,612.11	2,656,672.37	891,170.30	3,547,842.67	7.2%
Clerical, Technical and Office Salaries		2400	11,744,638.54	1,433,322.89	13,177,961.43	12,502,175.46	1,361,413.92	13,863,589.38	5.2%
Other Classified Salaries		2900	1,207,095.60	5,675,655.00	6,882,750.60	1,030,195.96	5,083,986.95	6,114,182.91	-11.2%
TOTAL, CLASSIFIED SALARIES			26,019,535.41	21,300,433.94	47,319,969.35	27,161,932.36	20,700,895.62	47,862,827.98	1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,862,834.79	13,278,842.34	25,141,677.13	14,058,110.38	13,639,228.34	27,697,338.72	10.2%
PERS		3201-3202	3,302,898.33	2,613,852.44	5,916,750.77	3,951,346.30	3,287,991.34	7,239,337.64	22.4%
OASDI/Medicare/Alternative		3301-3302	3,293,988.06	1,947,724.01	5,241,712.07	3,428,491.02	1,980,252.68	5,408,743.70	3.2%
Health and Welfare Benefits		3401-3402	960,205.60	461,419.53	1,421,625.13	1,151,315.18	580,730.66	1,732,045.84	21.8%
Unemployment Insurance		3501-3502	114,852.39	23,645.94	138,498.33	127,142.02	22,605.97	149,747.99	8.1%
Workers' Compensation		3601-3602	2,452,459.61	952,588.45	3,405,048.06	2,519,825.00	922,545.84	3,442,370.84	1.1%
OPEB, Allocated		3701-3702	1,728,071.83	664,747.81	2,392,819.64	1,679,241.34	614,963.88	2,294,205.22	-4.1%
OPEB, Active Employees		3751-3752	874,738.71	405,603.12	1,280,341.83	887,506.92	429,153.28	1,316,660.20	2.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,590,049.32	20,348,423.64	44,938,472.96	27,802,978.16	21,477,471.99	49,280,450.15	9.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	658,149.09	995,908.21	1,654,057.30	645,000.00	1,052,000.00	1,697,000.00	2.6%
Books and Other Reference Materials		4200	232,884.73	234,243.54	467,128.27	195,074.69	111,897.52	306,972.21	-34.3%
Materials and Supplies		4300	2,450,596.05	2,285,276.56	4,735,872.61	3,028,849.31	1,976,308.79	5,005,158.10	5.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	226,212.61	461,003.26	687,215.87	191,470.00	92,200.00	283,670.00	-58.7%
Food		4700	0.00	3,445.40	3,445.40	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,567,842.48	3,979,876.97	7,547,719.45	4,060,394.00	3,232,406.31	7,292,800.31	-3.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	12,475.00	14,888,013.13	14,900,488.13	10,230.00	14,234,171.00	14,244,401.00	-4.4%
Travel and Conferences		5200	226,391.80	265,509.91	491,901.71	348,500.40	182,062.49	530,562.89	7.9%
Dues and Memberships		5300	55,296.25	7,197.90	62,494.15	38,109.00	3,000.00	41,109.00	-34.2%
Insurance		5400 - 5450	1,009,693.91	0.00	1,009,693.91	1,030,888.00	0.00	1,030,888.00	2.1%
Operations and Housekeeping Services		5500	4,157,898.51	122,099.75	4,279,998.26	4,101,250.00	90,000.00	4,191,250.00	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,319,465.16	1,186,881.38	2,506,346.54	1,431,445.68	1,107,660.83	2,539,106.51	1.3%
Transfers of Direct Costs		5710	(143,971.58)	143,971.58	0.00	(13,700.00)	13,700.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,753.63)	0.00	(6,753.63)	(8,000.00)	0.00	(8,000.00)	18.5%
Professional/Consulting Services and Operating Expenditures		5800	4,881,661.71	3,056,906.28	7,938,567.99	4,328,373.72	2,476,102.80	6,804,476.52	-14.3%
Communications		5900	665,352.52	104,316.92	769,669.44	763,720.00	26,338.00	790,058.00	2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,177,509.65	19,774,896.85	31,952,406.50	12,030,816.80	18,133,035.12	30,163,851.92	-5.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	344,236.97	344,236.97	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	190,547.84	321,013.45	511,561.29	0.00	0.00	0.00	-100.0%
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	124,138.86	3,574,238.73	3,698,377.59	168,610.00	12,000.00	180,610.00	-95.1%
Equipment Replacement		6500	0.00	81,710.05	81,710.05	0.00	159,400.00	159,400.00	95.1%
TOTAL, CAPITAL OUTLAY			314,686.70	4,321,199.20	4,635,885.90	168,610.00	171,400.00	340,010.00	-92.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	31,322.00	31,322.00	0.00	33,810.89	33,810.89	7.9%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,397,851.00	0.00	3,397,851.00	3,397,851.00	0.00	3,397,851.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	102,400.95	0.00	102,400.95	83,995.20	0.00	83,995.20	-18.0%
Other Debt Service - Principal		7439	733,676.73	0.00	733,676.73	904,891.51	0.00	904,891.51	23.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,233,928.68	31,322.00	4,265,250.68	4,386,737.71	33,810.89	4,420,548.60	3.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,432,360.40)	1,432,360.40	0.00	(1,310,907.65)	1,310,907.65	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(733,984.15)	0.00	(733,984.15)	(876,792.52)	0.00	(876,792.52)	19.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,166,344.55)	1,432,360.40	(733,984.15)	(2,187,700.17)	1,310,907.65	(876,792.52)	19.5%
TOTAL, EXPENDITURES			165,678,137.24	97,270,902.15	262,949,039.39	172,202,989.12	89,294,435.57	261,497,424.69	-0.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	319.00	0.00	319.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			319.00	0.00	319.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	136,294.01	0.00	136,294.01	135,000.00	0.00	135,000.00	-0.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			136,294.01	0.00	136,294.01	135,000.00	0.00	135,000.00	-0.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(38,097,118.71)	38,097,118.71	0.00	(39,957,047.76)	39,957,047.76	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(38,097,118.71)	38,097,118.71	0.00	(39,957,047.76)	39,957,047.76	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(38,233,093.72)	38,097,118.71	(135,975.01)	(40,092,047.76)	39,957,047.76	(135,000.00)	-0.7%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	191,234,533.88	1,245,207.00	192,479,740.88	196,179,112.00	1,034,705.00	197,213,817.00	2.5%
2) Federal Revenue		8100-8299	472,197.83	20,346,197.69	20,818,395.52	82,000.00	17,201,416.88	17,283,416.88	-17.0%
3) Other State Revenue		8300-8599	8,006,573.95	21,715,204.50	29,721,778.45	7,090,130.00	16,242,721.88	23,332,851.88	-21.5%
4) Other Local Revenue		8600-8799	3,694,930.94	16,468,342.72	20,163,273.66	3,727,531.88	14,858,544.05	18,586,075.93	-7.8%
5) TOTAL, REVENUES			203,408,236.60	59,774,951.91	263,183,188.51	207,078,773.88	49,337,387.81	256,416,161.69	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		98,469,032.64	59,652,180.43	158,121,213.07	101,627,156.48	58,460,540.45	160,087,696.93	1.2%
2) Instruction - Related Services	2000-2999		21,695,221.69	12,626,234.81	34,321,456.50	22,787,218.25	10,384,698.33	33,171,916.58	-3.3%
3) Pupil Services	3000-3999		12,692,218.96	13,097,834.86	25,790,053.82	13,884,357.76	12,743,426.41	26,627,784.17	3.2%
4) Ancillary Services	4000-4999		872,728.56	19,279.81	892,008.37	728,107.11	12,705.00	740,812.11	-17.0%
5) Community Services	5000-5999		48,865.76	0.00	48,865.76	45,974.00	0.00	45,974.00	-5.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,355,470.14	1,668,439.04	13,023,909.18	12,008,911.82	1,379,112.65	13,388,024.47	2.8%
8) Plant Services	8000-8999		16,310,670.81	10,175,611.20	26,486,282.01	16,734,525.99	6,280,141.84	23,014,667.83	-13.1%
9) Other Outgo	9000-9999	Except 7600-7699	4,233,928.68	31,322.00	4,265,250.68	4,386,737.71	33,810.89	4,420,548.60	3.6%
10) TOTAL, EXPENDITURES			165,678,137.24	97,270,902.15	262,949,039.39	172,202,989.12	89,294,435.57	261,497,424.69	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			37,730,099.36	(37,495,950.24)	234,149.12	34,875,784.76	(39,957,047.76)	(5,081,263.00)	-2270.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	319.00	0.00	319.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	136,294.01	0.00	136,294.01	135,000.00	0.00	135,000.00	-0.9%
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	(38,097,118.71)	38,097,118.71	0.00	(39,957,047.76)	39,957,047.76	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,233,093.72)	38,097,118.71	(135,975.01)	(40,092,047.76)	39,957,047.76	(135,000.00)	-0.7%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(502,994.36)	601,168.47	98,174.11	(5,216,263.00)	0.00	(5,216,263.00)	-5413.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,629,944.53	5,945,245.94	19,575,190.47	13,126,950.17	6,546,414.41	19,673,364.58	0.5%
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)			13,629,944.53	5,945,245.94	19,575,190.47	13,126,950.17	6,546,414.41	19,673,364.58	0.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,629,944.53	5,945,245.94	19,575,190.47	13,126,950.17	6,546,414.41	19,673,364.58	0.5%
2) Ending Balance, June 30 (E + F1e)			13,126,950.17	6,546,414.41	19,673,364.58	7,910,687.17	6,546,414.41	14,457,101.58	-26.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	14,570.99	0.00	14,570.99	14,000.00	0.00	14,000.00	-3.9%
Prepaid Expenditures		9713	383,815.57	0.00	383,815.57	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	6,546,414.41	6,546,414.41	0.00	6,546,414.41	6,546,414.41	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,628,563.61	0.00	12,628,563.61	7,796,687.17	0.00	7,796,687.17	-38.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	456,893.54	456,893.54
6230	California Clean Energy Jobs Act	1,700,183.00	1,700,183.00
6264	Educator Effectiveness (15-16)	203,359.47	203,359.47
7338	College Readiness Block Grant	355,936.93	355,936.93
9010	Other Restricted Local	3,830,041.47	3,830,041.47
Total, Restricted Balance		<u>6,546,414.41</u>	<u>6,546,414.41</u>

UNAUDITED ACTUALS

LCFF REVENUE

- SACS ADA REPORT – FORM A
- LCFF FCMAT CALCULATOR
- CERTIFIED CALPADS UNDUPLICATED COUNT
- J-29 ANNUAL PROPERTY TAX REPORT

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,794.56	19,670.34	19,816.10	19,794.56	19,794.56	19,794.56
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)	19,794.56	19,670.34	19,816.10	19,794.56	19,794.56	19,794.56
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,794.56	19,670.34	19,816.10	19,794.56	19,794.56	19,794.56
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

LCFF Calculator Universal Assumptions
Hayward Unified (61192) - HUDS UNAUDITED ACTUALS

Summary of Funding							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target Components:							
Base Grant	146,634,197	149,353,293	150,791,092	149,238,015	151,396,805	154,653,922	158,287,081
Grade Span Adjustment	6,213,415	6,259,829	6,324,166	6,109,228	6,196,556	6,324,881	6,476,648
Supplemental Grant	23,523,248	24,786,058	25,166,723	24,414,373	24,594,020	24,800,394	25,699,846
Concentration Grant	16,775,025	19,171,536	19,710,109	18,315,440	18,146,874	17,731,815	18,939,591
Add-ons	1,728,290	1,728,290	1,728,290	1,728,290	1,728,290	1,728,290	1,728,290
Total Target	194,874,175	201,299,006	203,720,380	199,805,346	202,062,545	205,239,302	211,131,456
Transition Components:							
Target	\$ 194,874,175	\$ 201,299,006	\$ 203,720,380	\$ 199,805,346	\$ 202,062,545	\$ 205,239,302	\$ 211,131,456
Funded Based on Target Formula <i>(based on prior)</i>	FALSE						
Floor	136,603,721	144,668,312	161,672,344	181,903,519	191,766,518	196,213,365	202,181,227
<i>Remaining Need after Gap (informational only)</i>	<i>51,277,011</i>	<i>39,550,785</i>	<i>19,948,591</i>	<i>7,863,055</i>	<i>5,849,173</i>	<i>3,057,987</i>	<i>3,139,740</i>
Current Year Gap Funding	6,993,443	17,079,909	22,099,445	10,038,772	4,446,854	5,967,950	5,810,489
Miscellaneous Adjustments	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 143,597,164	\$ 161,748,221	\$ 183,771,789	\$ 191,942,291	\$ 196,213,372	\$ 202,181,315	\$ 207,991,716

Components of LCFF By Object Code							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 80,443,113	\$ 91,171,896	\$ 105,892,859	\$ 111,020,276	\$ 118,052,945	\$ 125,080,159	\$ 130,890,560
8011 - Fair Share	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	22,470,962	28,744,073	27,819,768	26,135,675	24,897,782	23,838,302	23,838,302
<i>Local Revenue Sources:</i>							
8021 to 8089 - Property Taxes	42,970,051	44,723,314	54,253,102	59,983,280	58,790,522	58,790,522	58,790,522
8096 - In-Lieu of Property Taxes	(2,286,962)	(2,891,062)	(4,193,940)	(5,196,941)	(5,527,877)	(5,527,668)	(5,527,668)
<i>Property Taxes net of in-lieu</i>	<i>40,683,089</i>	<i>41,832,252</i>	<i>50,059,162</i>	<i>54,786,339</i>	<i>53,262,645</i>	<i>53,262,854</i>	<i>53,262,854</i>
TOTAL FUNDING	\$ 143,597,164	\$ 161,748,221	\$ 183,771,789	\$ 191,942,291	\$ 196,213,372	\$ 202,181,315	\$ 207,991,716
<i>Basic Aid Status</i>							
	<i>Non-Basic Aid</i>						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 143,597,164	\$ 161,748,221	\$ 183,771,789	\$ 191,942,291	\$ 196,213,372	\$ 202,181,315	\$ 207,991,716
8012 - EPA Receipts <i>(for budget & cashflow)</i>	\$ 22,504,495	\$ 28,254,926	\$ 28,172,396	\$ 26,356,320	\$ 24,897,782	\$ 23,838,302	\$ 23,838,302

LCFF Calculator Universal Assumptions

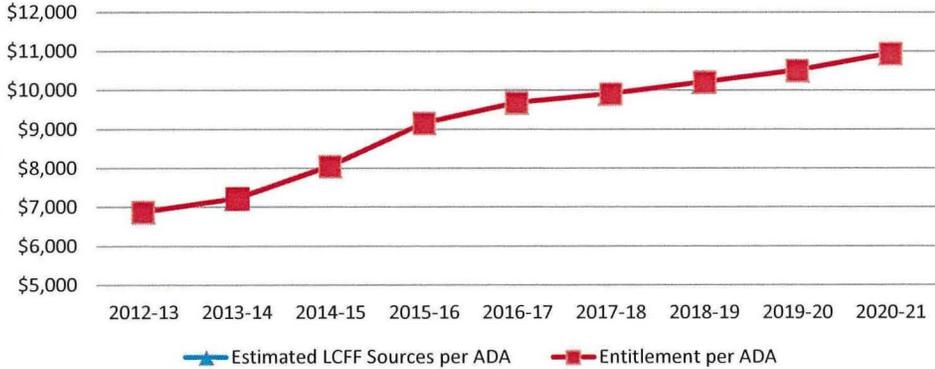
Hayward Unified (61192) - HUSD UNAUDITED ACTUALS

Summary of Student Population							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population							
Agency Unduplicated Pupil Count	16,117.00	16,722.00	16,959.00	15,597.00	16,200.00	16,200.00	16,200.00
COE Unduplicated Pupil Count	-	-	-	-	-	-	-
Total Unduplicated pupil Count	16,117.00	16,722.00	16,959.00	15,597.00	16,200.00	16,200.00	16,200.00
Rolling %, Supplemental Grant	76.9500%	79.6400%	80.0900%	78.5800%	78.0300%	77.0300%	77.9900%
Rolling %, Concentration Grant	76.9500%	79.6400%	80.0900%	78.5800%	78.0300%	77.0300%	77.9900%
FUNDED ADA							
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	7,152.50	7,127.41	7,126.51	6,794.39	6,786.51	6,786.51	6,786.51
Grades 4-6	4,978.09	5,054.83	5,053.24	5,101.03	5,094.39	5,094.39	5,094.39
Grades 7-8	3,027.25	3,075.21	3,073.50	2,980.04	2,978.65	2,978.65	2,978.65
Grades 9-12	4,726.05	4,814.24	4,806.85	4,940.64	4,935.01	4,935.01	4,935.01
Total Adjusted Base Grant ADA	19,883.89	20,071.69	20,060.10	19,816.10	19,794.56	19,794.56	19,794.56
Necessary Small School ADA	<i>Current year</i>						
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Necessary Small School ADA	-						
Total Funded ADA	19883.89	20071.69	20060.10	19816.10	19794.56	19794.56	19794.56
ACTUAL ADA (Current Year Only)							
Grades TK-3	7,152.50	7,127.41	6,899.26	6,794.39	6,786.51	6,786.51	6,786.51
Grades 4-6	4,978.09	5,054.83	5,162.09	5,101.03	5,094.39	5,094.39	5,094.39
Grades 7-8	3,027.25	3,075.21	3,100.82	2,980.04	2,978.65	2,978.65	2,978.65
Grades 9-12	4,726.05	4,814.24	4,768.73	4,940.64	4,935.01	4,935.01	4,935.01
Total Actual ADA	19,883.89	20,071.69	19,930.90	19,816.10	19,794.56	19,794.56	19,794.56
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	129.20	-	-	-	-

LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

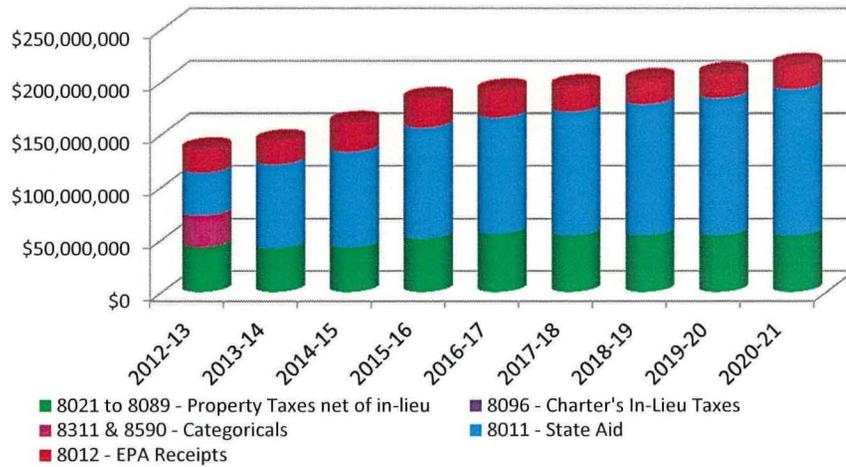
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Funded ADA	19,789.15	19,883.89	20,071.69	20,060.10	19,816.10	19,794.56	19,794.56	19,794.56
Estimated LCFF Sources per ADA	\$ 6,877.50	\$ 7,221.78	\$ 8,058.53	\$ 9,161.06	\$ 9,686.18	\$ 9,912.49	\$ 10,213.98	\$ 10,507.52
Net Change per ADA		\$ 344.28	\$ 836.74	\$ 1,102.54	\$ 525.12	\$ 226.31	\$ 301.49	\$ 293.54
Net Percent Change		5.01%	11.59%	13.68%	5.73%	2.34%	3.04%	2.87%
Estimated LCFF Entitlement per ADA	\$ 6,877.50	\$ 7,221.78	\$ 8,058.53	\$ 9,161.06	\$ 9,686.18	\$ 9,912.49	\$ 10,213.98	\$ 10,507.52
Net Change per ADA		\$ 344.28	\$ 836.74	\$ 1,102.54	\$ 525.12	\$ 226.31	\$ 301.49	\$ 293.54
Net Percent Change		5.01%	11.59%	13.68%	5.73%	2.34%	3.04%	2.87%



LOCAL CONTROL FUNDING FORMULA

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 40,393,205	\$ 80,443,113	\$ 91,171,896	\$ 105,892,859	\$ 111,020,276	\$ 118,052,945	\$ 125,080,159	\$ 130,890,560
8011 - Fair Share	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	30,177,586	-	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	22,780,576	22,470,962	28,744,073	27,819,768	26,135,675	24,897,782	23,838,302	23,838,302
<i>Local Revenue Sources:</i>								
8021 to 8089 - Property Taxes net of in-lieu	42,748,522	40,683,089	41,832,252	50,059,162	54,786,339	53,262,645	53,262,854	53,262,854
8096 - Charter's In-Lieu Taxes	-	-	-	-	-	-	-	-
TOTAL FUNDING	\$ 136,099,889	\$ 143,597,164	\$ 161,748,221	\$ 183,771,789	\$ 191,942,291	\$ 196,213,372	\$ 202,181,315	\$ 207,991,716
8012 - EPA Receipts	\$ 22,662,917	\$ 22,504,495	\$ 28,254,926	\$ 28,172,396	\$ 26,356,320	\$ 24,897,782	\$ 23,838,302	\$ 23,838,302
Excess Taxes	\$ -	\$ -	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0
EPA in excess to LCFF Funding	\$ -	\$ -	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ (0)



1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2016-2017	LEA: Hayward Unified	User ID: huong
View: SNAPSHOT	School Type: ALL	Create Date: 1/25/2017 10:25:16 PM
	School: ALL	Print Date: 1/29/2017 5:14:27 PM

Non-Charter School(s)										
School Code	School Name	Total Enrollment	Free/Reduced Meal Eligibility Counts Based On:					Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
			Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification			
6056956	Anthony W. Ochoa Middle	583	388	0	10	2	120	393	82	401
600889	Bowman Elementary	366	261	1	8	0	86	263	163	296
0133009	Brenkwitz High	200	109	8	3	1	52	119	37	131
6056931	Bret Harte Middle	637	364	3	20	1	136	373	74	384
6000905	Burbank Elementary	917	638	4	11	6	209	647	369	704
6056949	Cesar Chavez Middle	567	456	0	27	11	147	463	172	486
6000913	Cherryland Elementary	788	632	7	23	11	243	641	415	700
6000921	East Avenue Elementary	611	319	5	15	0	142	331	145	366
6090583	Eden Gardens Elementary	589	320	3	20	2	101	327	154	381
6000947	Eldridge Elementary	476	334	0	22	5	108	345	153	372
6000962	Fairview Elementary	579	398	0	11	1	149	406	138	427
6113815	Faith Ringgold School of Arts and Science	135	91	0	3	0	29	93	40	99
6000988	Glassbrook Elementary	556	458	0	16	49	181	472	399	520
6000996	Harder Elementary	610	477	1	36	4	166	485	321	535
0133629	Hayward High	1576	999	8	55	4	348	1035	110	1054
0131334	Highland	14	10	2	2	0	4	10	2	11
6001044	Longwood Elementary	708	548	3	19	14	226	567	377	621
6001051	Lorin A. Eden Elementary	464	258	3	25	0	94	271	150	329

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

1.17 - FRPM/English Learner/Foster Youth - Count

6066476	Martin Luther King, Jr. Middle	745	539	1	18	20	166	548	109	554
0135319	Mt. Eden High	2007	1199	10	41	11	341	1227	152	1268
0000001	NPS School Group for Hayward Unified	75	7	3	1	0	4	14	14	26
6001093	Palma Ceia Elementary	588	400	0	23	13	101	415	235	468
6001101	Park Elementary	584	414	2	30	0	173	428	287	484
6001127	Ruus Elementary	573	375	0	7	14	120	385	258	452
6001135	Schafer Park Elementary	734	570	1	24	30	164	582	361	637
6001176	Southgate Elementary	699	360	2	11	5	141	371	188	436
0119842	Special Education-Preschool-Laurel	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	710	330	2	15	4	124	348	178	402
6062160	Strobridge Elementary	550	394	1	17	0	153	408	205	444
0138339	Tennyson High	1394	1026	13	71	24	272	1064	409	1136
6001192	Treeview Elementary	496	309	6	45	0	127	329	172	378
6104566	Tyrrell Elementary	735	629	0	30	98	232	646	439	682
6056972	Winton Middle	505	392	2	14	4	140	399	87	412
TOTAL - Selected Schools		20771	14004	91	673	334	4799	14405	6395	15596

Charter School(s)

		Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools										
TOTAL LEA		20771	14004	91	673	334	4799	14405	6395	15596

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.
 Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.
 (1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

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The data on this report is filtered by the user selections that appear on the last page of this report.

1.17 - FRPM/English Learner/Foster Youth - Count

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

Grade: 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	Ethnicity/Race: ALL Gender: ALL	5 - 17 Year Olds: LCFF
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This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

Certification

County: Alameda

Fiscal Year: 2016-17

District: Alameda Co. Office of Education

Annual

CDS CODE 01 10017

205471A2

Taxes

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

County Auditor: Steve Manning

Date: 8/11/17

County Superintendent of Schools: [Signature]

Date: 8/16/17

Any inquiries concerning this report should be directed to:

CONTACT NAME Jason Guo
PHONE (510)891-3343 *
FAX _____
E-Mail jason.guo@acgov.org

RECEIVED

AUG 15 2017

"DISTRICT BUSINESS
& ADVISORY SERVICES"

Taxes - District

County: Alameda

Fiscal Year: 2016-17

District: Alameda Co. Office of Education

Annual

CDS CODE 01 10017

Object	8041	8042	8021	8029	8022
	A-1	A-2	A-3	A-4	A-5
ELEMENTARY					
61218 Mountain House Elementary	287,809	12,540	1,842	0	0
Sub Total	287,809	12,540	1,842	0	0
UNIFIED					
61119 Alameda Unified	18,025,344	1,071,496	160,112	0	0
61127 Albany City Unified	5,009,980	243,584	36,649	40	0
61143 Berkeley Unified	29,301,797	1,447,585	215,489	0	0
61150 Castro Valley Unified	11,186,628	565,127	85,102	0	0
75093 Dublin Unified	31,714,581	1,555,897	231,278	0	0
61168 Emery Unified	383,926	266,591	39,475	0	0
61176 Fremont Unified	79,535,260	3,886,299	579,745	27,393	0
61192 Hayward Unified	31,532,209	1,824,057	273,128	871,870	0
61200 Livermore Valley Joint Unified	37,294,817	1,879,837	280,750	161,154	0
61242 New Haven Unified	15,560,500	989,534	148,315	0	0
61234 Newark Unified	15,112,380	745,221	111,127	0	0
61259 Oakland Unified	65,562,980	4,380,751	655,342	2,584,062	0
61275 Piedmont City Unified	8,136,102	398,453	59,295	0	0
75101 Pleasanton Unified	48,048,934	2,342,072	348,295	133	0
61291 San Leandro Unified	12,266,229	747,844	111,924	0	0
61309 San Lorenzo Unified	10,208,278	676,319	101,989	0	0
75119 Sunol Glen Unified	1,064,830	50,786	7,540	0	0
Sub Total	419,944,775	23,071,453	3,445,555	3,644,652	0

Taxes - District

County: Alameda

Fiscal Year: 2016-17

District: Alameda Co. Office of Education

Annual

CDS CODE	01	10017	Object	8041	8042	8021	8029	8022
				A-1	A-2	A-3	A-4	A-5
Grand Total				420,232,584	23,083,993	3,447,397	3,644,652	0

- A-1 : Secured
- A-2 : Unsecured
- A-3 : HOX Subventions
- A-4 : Misc Taxes/Other Appropriate Local Revenues or Subventions
- A-5 : Distribution of Timber Yield Taxes

Taxes - District

County: Alameda

Fiscal Year: 2016-17

District: Alameda Co. Office of Education

Annual

CDS CODE 01 10017

Object

8043

8044

8045

	A-6	A-7	A-8	A-9	A-10	A-11
ELEMENTARY						
61218 Mountain House Elementary	(1,725)	0	0	8,575	0	309,041
Sub Total	(1,725)	0	0	8,575	0	309,041
UNIFIED						
61119 Alameda Unified	(213,548)	0	480,279	9,067,396	0	28,591,079
61127 Albany City Unified	(48,665)	0	348,013	3,681,780	0	9,271,381
61143 Berkeley Unified	(289,170)	0	468,060	8,843,456	0	39,987,217
61150 Castro Valley Unified	(113,057)	0	839,159	9,228,478	0	21,791,437
75093 Dublin Unified	(302,370)	0	327,938	10,059,825	0	43,587,149
61168 Emery Unified	(53,149)	0	(196,329)	675,519	0	1,116,033
61176 Fremont Unified	(755,925)	0	2,168,139	33,399,947	0	118,840,858
61192 Hayward Unified	(363,888)	0	1,447,964	19,942,408	0	55,527,748
61200 Livermore Valley Joint Unified	(373,963)	0	596,635	12,184,047	0	52,023,277
61242 New Haven Unified	(200,068)	0	897,831	11,558,957	0	28,955,069
61234 Newark Unified	(143,829)	0	312,767	5,508,922	0	21,646,588
61259 Oakland Unified	(868,076)	0	1,828,979	34,955,971	0	109,100,009
61275 Piedmont City Unified	(79,880)	0	108,096	2,510,281	0	11,132,347
75101 Pleasanton Unified	(470,048)	0	495,833	13,713,749	0	64,478,968
61291 San Leandro Unified	(149,296)	0	597,539	8,306,604	0	21,880,844
61309 San Lorenzo Unified	(135,684)	0	956,074	10,450,672	0	22,257,648
75119 Sunol Glen Unified	(10,268)	0	4,790	248,398	0	1,366,076
Sub Total	(4,570,884)	0	11,681,767	194,336,410	0	651,553,728

California Department of Education

Tax Software

2016-16.00

Taxes - District

County: Alameda				Fiscal Year: 2016-17		
District: Alameda Co. Office of Education				Annual		
CDS CODE	01	10017	Object	8043	8044	8045
				A-6	A-7	A-8
				A-9	A-10	A-11
Grand Total				(4,572,609)	0	11,681,767
						194,344,985
						0
						651,862,769

- A-6 : Distribution of Prior Year Taxes
- A-7 : Release of Prior Year Tax Impounds [E.C. 14240]
- A-8 : Supplemental Taxes from Increased Assessment [Revenue and Tax Code 75.70-75.72]
- A-9 : Educational Revenue Augmentation Fund
- A-10 : Prior Year Restricted Monies [E.C. 2575(e)]
- A-11 : Total

J29-B

Taxes - District

County: Alameda

Fiscal Year: 2016-17

District: Alameda Co. Office of Education

Annual

CDS CODE	01	10017	Object	8047	8047	8047			
				A-12	A-13	A-14	A-15	A-16	Explanation
ELEMENTARY									
61218			Mountain House Elementary	0	0	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
Sub Total				0	0	0	0	0	0
UNIFIED									
61119			Alameda Unified	263,904	909,912	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61127			Albany City Unified	0	(46)	35,236	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues. A-13 is negative due to a correction to the prior year distribution.
61143			Berkeley Unified	45,268	285,169	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61150			Castro Valley Unified	108,645	209,937	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
75093			Dublin Unified	0	0	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues.

California Department of Education

Tax Software

2016-16.00

Taxes - District

County: Alameda							Fiscal Year: 2016-17
District: Alameda Co. Office of Education							Annual
CDS CODE	01 10017	Object	8047	8047	8047		
			A-12	A-13	A-14	A-15	A-16 Explanation
61168	Emery Unified		595,123	2,595,932	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues. A-8 is negative because the SA refunds exceeded the SA revenues.
61176	Fremont Unified		62	961	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61192	Hayward Unified		1,507,585	2,947,948	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61200	Livermore Valley Joint Unified		0	412,589	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61242	New Haven Unified		222,764	1,508,365	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61234	Newark Unified		57,922	82,823	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61259	Oakland Unified		5,156,158	8,128,116	0	0	0 A-6 is negative because the prior secured refunds exceeded the prior secured revenues.

Taxes - District

County: Alameda

Fiscal Year: 2016-17

District: Alameda Co. Office of Education

Annual

CDS CODE	01	10017	Object	8047	8047	8047			
				A-12	A-13	A-14	A-15	A-16	Explanation
61275			Piedmont City Unified	0	0	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
75101			Pleasanton Unified	0	0	0	0	0	A-6 is negative because prior secured refunds exceeded the prior secured revenues.
61291			San Leandro Unified	294,154	1,390,626	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
61309			San Lorenzo Unified	611,418	2,020,865	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
75119			Sunol Glen Unified	0	0	0	0	0	A-6 is negative because the prior secured refunds exceeded the prior secured revenues.
Sub Total				8,863,003	20,493,197	35,236	0	0	

Taxes - District

County: Alameda						Fiscal Year: 2016-17	
District: Alameda Co. Office of Education						Annual	
CDS CODE	01	10017	Object	8047	8047	8047	
			A-12	A-13	A-14	A-15	A-16 Explanation
Grand Total			8,863,003	20,493,197	35,236	0	0

- A-12 : Community Redevelopment Funds
 - A-13 : Redevelopment Property Tax Trust Fund Residual Distributions
[Health and Safety Code sections 34183(a)(4), 34183.5(b)(2)(A) and 34188]
 - A-14 : Redevelopment Agency Asset Liquidation [Health and Safety Code sections 34177 and 34179.6]
 - A-15 : College Districts ERAF
 - A-16 : Excess ERAF
- Explanation

**UNAUDITED ACTUALS
CONTRIBUTIONS FROM
UNRESTRICTED TO
RESTRICTED
AND
INTERFUND ACTIVITIES**

**Contributions from Unrestricted to Restricted
2016 - 2017 Unaudited Actuals**

	Special Education RS 6500	Routine & Major Maintenance RS 8150	Billing Services RS 9319	Career Pathways Trust RS 6382	Americorp RS 5827	TOTAL
From Unrestricted to Restricted	33,666,988	4,227,484	33,994	166,593	2,060	38,097,119

**Contributions from Unrestricted to Restricted
2016 - 2017 Estimated Actuals**

	Special Education RS 6500	Routine & Major Maintenance RS 8150	Billing Services RS 9319	Career Pathways Trust RS 6382	Americorp RS 5827	TOTAL
From Unrestricted to Restricted	32,831,662	5,100,000	-	-	-	37,931,662
Difference between Unaudited and Estimated	\$ 835,326	\$ (872,516)	\$ 33,994	\$ 166,593	\$ 2,060	\$ 165,457

**Contributions from Unrestricted to Restricted
2017-18 Proposed Budget**

	Special Education RS 6500	Routine & Major Maintenance ** RS 8150	Billing Services RS 9319	Career Pathways Trust RS 6382	Americorp RS 5827	TOTAL
From Unrestricted to Restricted	34,650,548	5,266,500	40,000	-	-	39,957,048
Difference between Proposed & Unaudited	\$ 983,560	\$ 1,039,016	\$ 6,006	\$ (166,593)	\$ (2,060)	\$ 1,859,929

**Contribution to Routine & Major Maintenance is budgeted at 2% in 2017-18.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(6,753.63)	0.00	(733,984.15)				
Other Sources/Uses Detail					319.00	136,294.01		
Fund Reconciliation							716,434.96	675,824.94
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,943.50	0.00	151,806.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							128,861.80	632,900.08
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	307.50	0.00	191,569.48	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	70,986.62
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,725.13	0.00	390,608.05	0.00				
Other Sources/Uses Detail					136,294.01	319.00		
Fund Reconciliation							0.00	12,548.26
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,777.50	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							546,963.14	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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					0.00	0.00		
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	6,753.63	(6,753.63)	733,984.15	(733,984.15)	136,613.01	136,613.01	1,392,259.90	1,392,259.90

UNAUDITED ACTUALS

SPECIAL EDUCATION

- SE Comparison 2016-17 Unaudited Actuals to 2015-16 and 2014-15 Audited Actuals
- SE History of General Fund Contributions & FTEs
- Report SEMA
- Report SEMB

HAYWARD UNIFIED SCHOOL DISTRICT

SPECIAL EDUCATION SUMMARY OF UNAUDITED ACTUALS COMPARED TO 2015-16 AND 2014-15 ACTUALS

SACS Code	Title	2016-17 UNAUDITED ACTUALS			2015-16 AUDITED ACTUALS			2014-15 AUDITED ACTUALS		
		Salaries and Benefits	Other	Total	Salaries and Benefits	Other	Total	Salaries and Benefits	Other	Total
0000	Home/Hospital Instruction	246,344	1,571	247,914	266,020	2,161	268,181	277,347	989	278,336
0795	Special Education Translators*	324,898	-	324,898	234,879	417	235,296	-	-	-
1100	Psychologists	2,690,856	1,164	2,692,021	2,293,982	7,754	2,301,737	2,277,942	1,697	2,279,638
3310	IDEA Basic Local Assistance	2,855,281	181,738	3,037,019	2,841,400	214,560	3,055,960	2,933,052	140,786	3,073,838
3312	CEIS RE: 3310**	515,523	205,075	720,597	505,549	396,971	902,521	2,336	7,721	10,057
3315	IDEA Preschool	148,016	7,566	155,582	116,336	6,323	122,659	124,387	6,144	130,531
3318	CEIS RE: 3315**	26,134	1,322	27,456	20,575	22,697	43,272	-	-	-
3320	IDEA Preschool Local Entitlement	436,632	23,495	460,127	219,173	12,436	231,609	222,180	10,784	232,965
3327	Mental Health SB 87	-	235,702	235,702	-	230,401	230,401	-	232,237	232,237
3332	CEIS RE: 3320**	77,288	3,911	81,199	39,113	42,870	81,983	-	-	-
3385	Early Intervention Grants	96,073	7,148	103,221	107,553	6,533	114,086	108,861	5,225	114,086
6500	Special Education (w/out Transportation)	29,411,092	6,822,742	36,233,834	26,917,728	5,846,859	32,764,587	24,056,965	6,568,696	30,625,660
6500	Transportation	-	7,783,104	7,783,104	-	5,410,713	5,410,713	-	5,242,836	5,242,836
6501	Special Ed Local Assistance Grant	-	0	0	-	7,483	7,483	-	-	-
6510	Infant (EEIE Needs)	168,598	-	168,598	160,401	8,197	168,598	157,750	9,021	166,771
6512	Mental Health AB 114	-	1,219,634	1,219,634	-	1,219,029	1,219,029	-	1,178,757	1,178,757
6513	SE Sequester Backfill	-	-	-	-	-	-	-	4,122	4,122
6515	Infant Discretionary	5,618	284	5,902	4,312	220	4,532	7,710	957	8,667
9368	Redevelopment Funds - Laurel Center	-	-	-	-	-	-	-	81,068	81,068
9412	ASB - Mocha Café	-	16,454	16,454	-	15,823	15,823	-	2,004	2,004
9408	Donations to Special Ed Classrooms	-	4,628	4,628	-	3,815	3,815	-	2,556	2,556
Total Expenditures		37,002,353	16,515,538	53,517,891	33,727,021	13,455,262	47,182,283	30,168,529	13,495,599	43,664,128
Special Education Students Served				2,508			2,508			2,415
Cost Per Student Overall				21,339			18,813			18,080

REVENUE AND CONTRIBUTIONS FROM UNRESTRICTED GENERAL FUND

Revenue Sources:									
	State			1,394,134			1,399,642		1,358,317
	Federal			4,820,904			4,782,490		3,793,713
	Misc and Donations			21,232			19,648		85,627
	Transfer of Special Ed Taxes			1,245,207			1,098,862		856,440
	Interagency Contracts			163,711			374,724		192,577
	Special Ed SELPA Transfer Fr District			8,940,883			9,135,393		9,246,245
	Total Revenues			16,586,070			16,810,758		15,532,920
Unrestricted General Fund Sources:									
	Contribution from unrestricted			33,666,988			27,566,311		25,573,234
	SE Costs coded to 0000, 0795 and 1100			3,264,833		-	2,805,214		2,557,974
	Total General Fund Costs for SE			36,931,821			30,371,525		28,131,208
	Total Revenues and Contributions			53,517,891			47,182,283		43,664,128

* In 2013-14 and prior years, the translators were in Resource 6500.

** CEIS = 15% from federal resource code which must be spent on Coordinated Early Intervention Services due to certain groups significantly disproportionate in identification for special education services.

HAYWARD UNIFIED SCHOOL DISTRICT

2016-17 UNAUDITED ACTUALS

CONTRIBUTIONS/TRANSFERS FROM UNRESTRICTED GENERAL FUND TO SPECIAL EDUCATION

Object Code Title	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17
Transfer	4,290,560	3,107,915	3,602,526	3,691,527	2,601,032	-	-		
Contribution from Unrestricted	9,106,073	8,394,085	9,810,453	10,010,367	12,868,575	21,069,079	25,573,234	27,566,311	33,666,988
Total	\$ 13,396,633	\$ 11,502,000	\$ 13,412,979	\$ 13,701,894	\$ 15,469,607	\$ 21,069,079	\$ 25,573,234	\$ 27,566,311	\$ 33,666,988
# Students (December)	2,276	2,161	1,978	1,967	2,050	2,287	2,415	2,508	2,522
Contribution Per Student	\$ 5,886	\$ 5,323	\$ 6,781	\$ 6,966	\$ 7,546	\$ 9,213	\$ 10,589	\$ 10,991	\$ 13,349

Note:

In 2009/10, approximately \$2,000,000 in ARRA Special Education IDEA funds were used to reduce the contribution needed from the Unrestricted General Fund.

SPECIAL EDUCATION - HISTORY OF FTE COUNT**

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
TOTAL	284.19	287.91	274.49	279.09	306.34	336.73	375.34	399.04	411.15
Change from prior period	1.11	3.72	(13.42)	4.60	27.25	30.40	38.61	23.70	12.11
# Students	2,276	2,161	1,978	1,967	2,050	2,287	2,415	2,508	2,522
Students Per FTE	8.0	7.5	7.2	7.0	6.7	6.8	6.4	6.3	6.1

** Does not include positions funded by unrestricted (psychologists and translators) which for 2016-17 is another 24.9 FTEs, compared to 23.9 in 2015-16.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										2,522
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	756,140.18	0.00	683,083.96	161,106.28	1,373,303.92	3,838,748.77	10,113,022.45		16,925,405.56
2000-2999	Classified Salaries	1,021,454.62	0.00	0.00	0.00	560,291.31	6,545,798.57	2,376,606.96		10,504,151.46
3000-3999	Employee Benefits	462,398.41	0.00	185,137.83	43,681.17	534,712.51	2,803,243.09	3,365,260.04		7,394,433.05
4000-4999	Books and Supplies	189,129.51	0.00	0.00	0.00	3,284.72	67,649.59	30,812.38		290,876.20
5000-5999	Services and Other Operating Expenditures	8,049,417.01	0.00	3,062.19	0.00	21,499.96	6,939,059.97	756,325.24		15,769,364.37
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	8,669.55	0.00		8,669.55
7130	State Special Schools	31,322.00	0.00	0.00	0.00	0.00	0.00	0.00		31,322.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,509,861.73	0.00	871,283.98	204,787.45	2,493,092.42	20,203,169.54	16,642,027.07	0.00	50,924,222.19
7310	Transfers of Indirect Costs	181,181.87	0.00	0.00	0.00	0.00	0.00	0.00		181,181.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,409,724.98								4,409,724.98
	Total Indirect Costs and PCR Allocations	4,590,906.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,590,906.85
	TOTAL COSTS	15,100,768.58	0.00	871,283.98	204,787.45	2,493,092.42	20,203,169.54	16,642,027.07	0.00	55,515,129.04
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	115,774.47	0.00	311,326.05	0.00	0.00		427,100.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	112,729.35	801,953.26	1,383,084.07		2,297,766.68
3000-3999	Employee Benefits	0.00	0.00	21,828.87	0.00	90,698.56	220,433.33	382,100.96		715,061.72
4000-4999	Books and Supplies	26,803.74	0.00	0.00	0.00	0.00	0.00	8,662.83		35,466.57
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,406.33	235,702.28	0.00		237,108.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	26,803.74	0.00	137,603.34	0.00	516,160.29	1,258,088.87	1,773,847.86	0.00	3,712,504.10
7310	Transfers of Indirect Costs	175,926.18	0.00	0.00	0.00	0.00	0.00	0.00		175,926.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	175,926.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175,926.18
	TOTAL BEFORE OBJECT 8980	202,729.92	0.00	137,603.34	0.00	516,160.29	1,258,088.87	1,773,847.86	0.00	3,888,430.28
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,888,430.28

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	756,140.18	0.00	567,309.49	161,106.28	1,061,977.87	3,838,748.77	10,113,022.45		16,498,305.04
2000-2999	Classified Salaries	1,021,454.62	0.00	0.00	0.00	447,561.96	5,743,845.31	993,522.89		8,206,384.78
3000-3999	Employee Benefits	462,398.41	0.00	163,308.96	43,681.17	444,013.95	2,582,809.76	2,983,159.08		6,679,371.33
4000-4999	Books and Supplies	162,325.77	0.00	0.00	0.00	3,284.72	67,649.59	22,149.55		255,409.63
5000-5999	Services and Other Operating Expenditures	8,049,417.01	0.00	3,062.19	0.00	20,093.63	6,703,357.69	756,325.24		15,532,255.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	8,669.55	0.00		8,669.55
7130	State Special Schools	31,322.00	0.00	0.00	0.00	0.00	0.00	0.00		31,322.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,483,057.99	0.00	733,680.64	204,787.45	1,976,932.13	18,945,080.67	14,868,179.21	0.00	47,211,718.09
7310	Transfers of Indirect Costs	5,255.69	0.00	0.00	0.00	0.00	0.00	0.00		5,255.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,409,724.98								4,409,724.98
	Total Indirect Costs and PCR Allocations	4,414,980.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,414,980.67
	TOTAL BEFORE OBJECT 8980	14,898,038.66	0.00	733,680.64	204,787.45	1,976,932.13	18,945,080.67	14,868,179.21	0.00	51,626,698.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									51,626,698.76
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	255,814.86	0.00	0.00	0.00	0.00	0.00	0.00		255,814.86
3000-3999	Employee Benefits	69,082.90	0.00	0.00	0.00	0.00	0.00	0.00		69,082.90
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	324,897.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324,897.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	324,897.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324,897.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									33,666,988.07
	TOTAL COSTS									33,991,885.83

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

	A. State and Local	B. Local Only
2015-16 Expenditures 1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	45,257,012.28	27,801,190.05
2. Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____ _____ _____ _____		
3. Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____ _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____ _____ _____ _____		
5. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	45,257,012.28	27,801,190.05
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	2,508.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____ _____ _____ _____		
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	2,508.00	

SELPA: Mid-Alameda County (CS)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00 (f)</u>	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: Mid-Alameda County (CS)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures (LE-CY Worksheet) FY 2016-17</u>	<u>Actual Expenditures Comparison Year FY 2015-16</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	55,515,129.04		
b. Less: Expenditures paid from federal sources	3,888,430.28		
c. Expenditures paid from state and local sources	51,626,698.76	45,257,012.28	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		45,257,012.28	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	51,626,698.76	45,257,012.28	6,369,686.48

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	<u>Actual FY 2016-17</u>	<u>Comparison Year FY 2015-16</u>	<u>Difference</u>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	55,515,129.04		
b. Less: Expenditures paid from federal sources	3,888,430.28		
c. Expenditures paid from state and local sources	51,626,698.76	45,257,012.28	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		45,257,012.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	51,626,698.76	45,257,012.28	6,369,686.48
d. Special education unduplicated pupil count	2,522	2,508	
e. Per capita state and local expenditures (A2c/A2d)	20,470.54	18,045.06	2,425.48

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

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B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year FY 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	33,991,885.83	27,801,190.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		27,801,190.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	33,991,885.83	27,801,190.06	6,190,695.77

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2016-17	Comparison Year FY 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	33,991,885.83	27,801,190.05	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		27,801,190.05	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	33,991,885.83	27,801,190.05	6,190,695.78
b. Special education unduplicated pupil count	2,522	2,508	
c. Per capita local expenditures (B2a/B2b)	13,478.15	11,085.00	2,393.15

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Luci Rogers
Contact Name

510-784-2613
Telephone Number

Chief Financial Officer
Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										2,522
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	800,193.21	0.00	764,015.33	165,460.75	785,111.57	4,067,378.07	10,619,418.16		17,201,577.09
2000-2999	Classified Salaries	1,114,757.83	0.00	0.00	0.00	327,166.35	6,881,553.83	2,135,093.15		10,458,571.16
3000-3999	Employee Benefits	549,326.48	0.00	219,768.19	47,184.59	341,646.71	3,229,867.23	3,820,752.02		8,208,545.22
4000-4999	Books and Supplies	167,125.00	0.00	0.00	0.00	109,896.10	86,941.61	33,960.00		397,922.71
5000-5999	Services and Other Operating Expenditures	7,382,200.00	0.00	4,400.00	0.00	178,957.58	7,026,071.00	737,700.00		15,329,328.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	9,400.00	0.00		9,400.00
7130	State Special Schools	33,810.89	0.00	0.00	0.00	0.00	0.00	0.00		33,810.89
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,047,413.41	0.00	988,183.52	212,645.34	1,742,778.31	21,301,211.74	17,346,923.33	0.00	51,639,155.65
7310	Transfers of Indirect Costs	204,519.59	0.00	0.00	0.00	0.00	0.00	0.00		204,519.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	204,519.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204,519.59
	TOTAL COSTS	10,251,933.00	0.00	988,183.52	212,645.34	1,742,778.31	21,301,211.74	17,346,923.33	0.00	51,843,675.24
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	800,193.21	0.00	606,983.72	165,460.75	621,741.37	4,067,378.07	10,619,418.16		16,881,175.28
2000-2999	Classified Salaries	1,114,757.83	0.00	0.00	0.00	290,215.58	5,995,699.92	882,917.06		8,283,590.39
3000-3999	Employee Benefits	549,326.48	0.00	187,888.60	47,184.59	295,905.73	2,964,496.07	3,352,267.60		7,397,069.07
4000-4999	Books and Supplies	167,125.00	0.00	0.00	0.00	109,896.10	86,941.61	33,960.00		397,922.71
5000-5999	Services and Other Operating Expenditures	7,382,200.00	0.00	4,400.00	0.00	31,700.00	6,795,670.00	737,700.00		14,951,670.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	9,400.00	0.00		9,400.00
7130	State Special Schools	33,810.89	0.00	0.00	0.00	0.00	0.00	0.00		33,810.89
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,047,413.41	0.00	799,272.32	212,645.34	1,349,458.78	19,919,585.67	15,626,262.82	0.00	47,954,638.34
7310	Transfers of Indirect Costs	5,907.90	0.00	0.00	0.00	0.00	0.00	0.00		5,907.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,907.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,907.90
	TOTAL BEFORE OBJECT 8980	10,053,321.31	0.00	799,272.32	212,645.34	1,349,458.78	19,919,585.67	15,626,262.82	0.00	47,960,546.24
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									47,960,546.24

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	289,831.12	0.00	0.00	0.00	0.00	0.00	0.00		289,831.12	
3000-3999	Employee Benefits	83,400.18	0.00	0.00	0.00	0.00	0.00	0.00		83,400.18	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	373,231.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373,231.30	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	373,231.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373,231.30	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS										34,650,547.76
											35,023,779.06

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,522
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	756,140.18	0.00	683,083.96	161,106.28	1,373,303.92	3,838,748.77	10,113,022.45		16,925,405.56
2000-2999	Classified Salaries	1,021,454.62	0.00	0.00	0.00	560,291.31	6,545,798.57	2,376,606.96		10,504,151.46
3000-3999	Employee Benefits	462,398.41	0.00	185,137.83	43,681.17	534,712.51	2,803,243.09	3,365,260.04		7,394,433.05
4000-4999	Books and Supplies	189,129.51	0.00	0.00	0.00	3,284.72	67,649.59	30,812.38		290,876.20
5000-5999	Services and Other Operating Expenditures	8,049,417.01	0.00	3,062.19	0.00	21,499.96	6,939,059.97	756,325.24		15,769,364.37
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	8,669.55	0.00		8,669.55
7130	State Special Schools	31,322.00	0.00	0.00	0.00	0.00	0.00	0.00		31,322.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,509,861.73	0.00	871,283.98	204,787.45	2,493,092.42	20,203,169.54	16,642,027.07	0.00	50,924,222.19
7310	Transfers of Indirect Costs	181,181.87	0.00	0.00	0.00	0.00	0.00	0.00		181,181.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,409,724.98								4,409,724.98
	Total Indirect Costs	181,181.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,181.87
	TOTAL COSTS	10,691,043.60	0.00	871,283.98	204,787.45	2,493,092.42	20,203,169.54	16,642,027.07	0.00	51,105,404.06
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	115,774.47	0.00	311,326.05	0.00	0.00		427,100.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	112,729.35	801,953.26	1,383,084.07		2,297,766.68
3000-3999	Employee Benefits	0.00	0.00	21,828.87	0.00	90,698.56	220,433.33	382,100.96		715,061.72
4000-4999	Books and Supplies	26,803.74	0.00	0.00	0.00	0.00	0.00	8,662.83		35,466.57
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,406.33	235,702.28	0.00		237,108.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	26,803.74	0.00	137,603.34	0.00	516,160.29	1,258,088.87	1,773,847.86	0.00	3,712,504.10
7310	Transfers of Indirect Costs	175,926.18	0.00	0.00	0.00	0.00	0.00	0.00		175,926.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	175,926.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175,926.18
	TOTAL BEFORE OBJECT 8980	202,729.92	0.00	137,603.34	0.00	516,160.29	1,258,088.87	1,773,847.86	0.00	3,888,430.28
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,888,430.28

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	756,140.18	0.00	567,309.49	161,106.28	1,061,977.87	3,838,748.77	10,113,022.45		16,498,305.04
2000-2999	Classified Salaries	1,021,454.62	0.00	0.00	0.00	447,561.96	5,743,845.31	993,522.89		8,206,384.78
3000-3999	Employee Benefits	462,398.41	0.00	163,308.96	43,681.17	444,013.95	2,582,809.76	2,983,159.08		6,679,371.33
4000-4999	Books and Supplies	162,325.77	0.00	0.00	0.00	3,284.72	67,649.59	22,149.55		255,409.63
5000-5999	Services and Other Operating Expenditures	8,049,417.01	0.00	3,062.19	0.00	20,093.63	6,703,357.69	756,325.24		15,532,255.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	8,669.55	0.00		8,669.55
7130	State Special Schools	31,322.00	0.00	0.00	0.00	0.00	0.00	0.00		31,322.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,483,057.99	0.00	733,680.64	204,787.45	1,976,932.13	18,945,080.67	14,868,179.21	0.00	47,211,718.09
7310	Transfers of Indirect Costs	5,255.69	0.00	0.00	0.00	0.00	0.00	0.00		5,255.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,409,724.98								4,409,724.98
	Total Indirect Costs	5,255.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,255.69
	TOTAL BEFORE OBJECT 8980	10,488,313.68	0.00	733,680.64	204,787.45	1,976,932.13	18,945,080.67	14,868,179.21	0.00	47,216,973.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									47,216,973.78
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	255,814.86	0.00	0.00	0.00	0.00	0.00	0.00		255,814.86
3000-3999	Employee Benefits	69,082.90	0.00	0.00	0.00	0.00	0.00	0.00		69,082.90
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	324,897.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324,897.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	324,897.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324,897.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									33,666,988.07
	TOTAL COSTS									33,991,885.83

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: _____

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Budget by LEA (LB-B) and the 2016-17 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA:

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	_____	0.00
Maximum available for MOE reduction (50% of increase in funding)	_____	0.00 (a)
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	_____	0.00 (b)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

_____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

_____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

_____ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA:

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2015-16	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	51,843,675.24		
b. Less: Expenditures paid from federal sources	3,883,129.00		
c. Expenditures paid from state and local sources	47,960,546.24	45,257,012.28	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		45,257,012.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	47,960,546.24	45,257,012.28	2,703,533.96

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	51,843,675.24		
b. Less: Expenditures paid from federal sources	3,883,129		
c. Expenditures paid from state and local sources	47,960,546.24	45,257,012.28	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		45,257,012.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	47,960,546.24	45,257,012.28	
d. Special education unduplicated pupil count	2522	2522	
e. Per capita state and local expenditures (A2c/A2d)	19,016.87	17,944.89	1,071.98

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: _____

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	35,023,779.06	33,991,885.83	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		33,991,885.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,023,779.06	33,991,885.83	1,031,893.23

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	35,023,779.06	33,991,885.83	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		33,991,885.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	35,023,779.06	33,991,885.83	1,031,893.23
b. Special education unduplicated pupil count	2,522	2,522	
c. Per capita local expenditures (B2a/B2b)	13,887.30	13,478.15	409.15

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Luci Rogers
Contact Name

510-784-2613
Telephone Number

Chief Financial Officer
Title

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E-mail Address

UNAUDITED ACTUALS

SCHEDULE

FOR

CATEGORICALS

FORM CAT

2016-17 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title 1 Part A	Migrant Education	Migrant Ed - Summer	Migrant Ed - Even Start	Special Ed Local Assistance	Special Ed Local Assistance - CEIS	Special Ed Preschool
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.011	84.027	84.027	84.173
RESOURCE CODE	3010	3060	3061	3110	3310	3312	3315
REVENUE OBJECT	8290	8285	8285	8285	8181	8990	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	807,811.75	0.00	67,960.30	0.00	179,565.45	0.00	0.00
2. a. Current Year Award	5,132,890.00	484,451.00	0.00	37,500.00	3,578,051.00	0.00	183,038.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,132,890.00	484,451.00	0.00	37,500.00	3,578,051.00	0.00	183,038.00
3. Required Matching Funds/Other					(720,597.45)	720,597.45	(27,456.00)
4. Total Available Award (sum lines 1, 2d, & 3)	5,940,701.75	484,451.00	67,960.30	37,500.00	3,037,019.00	720,597.45	155,582.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	408,981.75	0.00	0.00	0.00			
6. Cash Received in Current Year	5,447,154.00	326,634.66	67,960.30	37,500.00	1,763,495.00	720,597.45	76,217.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,856,135.75	326,634.66	67,960.30	37,500.00	1,763,495.00	720,597.45	76,217.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,823,061.78	484,451.00	67,960.30	37,500.00	3,037,019.00	720,597.45	155,582.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,823,061.78	484,451.00	67,960.30	37,500.00	3,037,019.00	720,597.45	155,582.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	33,073.97	(157,816.34)	0.00	0.00	(1,273,524.00)	0.00	(79,365.00)
a. Unearned Revenue	33,073.97						
b. Accounts Payable							
c. Accounts Receivable		157,816.34			1,273,524.00		79,365.00
14. Unused Grant Award Calculation (line 4 minus line 9)	117,639.97	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	117,639.97	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,823,061.78	484,451.00	67,960.30	37,500.00	3,037,019.00	720,597.45	155,582.00

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FEDERAL GRANT AWARDS,
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FEDERAL PROGRAM NAME	Special Ed Preschool - CEIS	Special Ed Preschool Local	Special Ed Preschool Local - CEIS	Special Ed IDEA Mental Health	Special Ed Early Intervention	Carl Perkins VEA	Title II, Part A Teacher Quality
FEDERAL CATALOG NUMBER	84.173	84.027A	84.027A	84.027	84.048	84.048	84.367
RESOURCE CODE	3318	3320	3332	3327	3385	3550	4035
REVENUE OBJECT	8990	8182	8990	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	34,767.98
2. a. Current Year Award	0.00	541,326.00	0.00	238,048.28	103,221.00	184,114.00	782,293.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	541,326.00	0.00	238,048.28	103,221.00	184,114.00	782,293.00
3. Required Matching Funds/Other	27,456.00	(81,199.00)	81,199.00	(2,346.00)			
4. Total Available Award (sum lines 1, 2d, & 3)	27,456.00	460,127.00	81,199.00	235,702.28	103,221.00	184,114.00	817,060.98
REVENUES							
5. Unearned Revenue Deferred from Prior Year							22,744.98
6. Cash Received in Current Year	27,456.00	320,314.00	81,199.00	(2,346.00)	54,191.00	8,784.00	750,975.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	27,456.00	320,314.00	81,199.00	(2,346.00)	54,191.00	8,784.00	773,719.98
EXPENDITURES							
9. Donor-Authorized Expenditures	27,456.00	460,127.00	81,199.00	235,702.28	103,221.00	174,464.48	726,805.44
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	27,456.00	460,127.00	81,199.00	235,702.28	103,221.00	174,464.48	726,805.44
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(139,813.00)	0.00	(238,048.28)	(49,030.00)	(165,680.48)	46,914.54
a. Unearned Revenue							46,914.54
b. Accounts Payable							
c. Accounts Receivable		139,813.00		238,048.28	49,030.00	165,680.48	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	9,649.52	90,255.54
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	90,255.54
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,456.00	460,127.00	81,199.00	235,702.28	103,221.00	174,464.48	726,805.44

2016-17 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Math/Science CaMSP	Title IV, Part B	Title IV, Part B	Title IV, Part B	Title IV, Part B	Title IV, Part B	Title IV, Part B
FEDERAL CATALOG NUMBER	84.366	84.287	84.287	84.287	84.287	84.287	84.287
RESOURCE CODE	4050	4124	4124	4124	4124	4124	4124
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		Goal 1110	Goal 1111-E.A K8	Goal 1112-Fam Lit	Goal 1140-HS YEP	Goal 1141- E.A. HS	Goal 1142-FamLit
AWARD							
1. Prior Year Carryover	86,164.20	718,482.17	0.00	191,561.43	0.00	0.00	35,441.02
2. a. Current Year Award	807,427.00	3,676,739.28	350,000.00	380,000.00	745,200.00	75,000.00	60,000.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	807,427.00	3,676,739.28	350,000.00	380,000.00	745,200.00	75,000.00	60,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	893,591.20	4,395,221.45	350,000.00	571,561.43	745,200.00	75,000.00	95,441.02
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00	0.00	1,651.43	0.00	0.00	10,583.12
6. Cash Received in Current Year	570,619.20	3,476,036.63	175,000.00	379,910.00	372,600.00	56,250.00	48,857.40
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	570,619.20	3,476,036.63	175,000.00	381,561.43	372,600.00	56,250.00	59,440.52
EXPENDITURES							
9. Donor-Authorized Expenditures	870,345.69	3,672,905.54	244,121.69	349,980.41	745,200.00	75,000.00	95,441.02
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	870,345.69	3,672,905.54	244,121.69	349,980.41	745,200.00	75,000.00	95,441.02
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(299,726.49)	(196,868.91)	(69,121.69)	31,581.02	(372,600.00)	(18,750.00)	(36,000.50)
a. Unearned Revenue				31,581.02			
b. Accounts Payable							
c. Accounts Receivable	299,726.49	196,868.91	69,121.69	0.00	372,600.00	18,750.00	36,000.50
14. Unused Grant Award Calculation (line 4 minus line 9)	23,245.51	722,315.91	105,878.31	221,581.02	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	23,245.51	722,315.91	105,878.31	221,581.02	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	870,345.69	3,672,905.54	244,121.69	349,980.41	745,200.00	75,000.00	95,441.02

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FEDERAL GRANT AWARDS,
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FEDERAL PROGRAM NAME	Title III, Immigrant	Title III, LEP	Americorp	Promise Neighborhood Project	TOTAL
FEDERAL CATALOG NUMBER	84.365	84.365	94.006	94.006	
RESOURCE CODE	4201	4203	5827	5825	
REVENUE OBJECT	8290	8290	8290	8285	
LOCAL DESCRIPTION (if any)			rolls up to 5810	rolls up to 5810	
AWARD					
1. Prior Year Carryover	11,120.00	43,127.00	0.00	913,250.77	3,089,252.07
2. a. Current Year Award	71,062.00	696,756.00	269,111.00	0.00	18,396,227.56
b. Transferability (NCLB/ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	71,062.00	696,756.00	269,111.00	0.00	18,396,227.56
3. Required Matching Funds/Other			2,059.74		(286.26)
4. Total Available Award (sum lines 1, 2d, & 3)	82,182.00	739,883.00	271,170.74	913,250.77	21,485,193.37
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	443,961.28
6. Cash Received in Current Year	40,506.00	689,808.00	105,752.49	822,456.43	16,417,927.56
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	40,506.00	689,808.00	105,752.49	822,456.43	16,861,888.84
EXPENDITURES					
9. Donor-Authorized Expenditures	77,513.00	689,808.00	162,926.81	913,250.77	20,031,639.66
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	77,513.00	689,808.00	162,926.81	913,250.77	20,031,639.66
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(37,007.00)	0.00	(57,174.32)	(90,794.34)	(3,169,750.82)
a. Unearned Revenue					111,569.53
b. Accounts Payable					0.00
c. Accounts Receivable	37,007.00	0.00	57,174.32	90,794.34	3,281,320.35
14. Unused Grant Award Calculation (line 4 minus line 9)	4,669.00	50,075.00	108,243.93	0.00	1,453,553.71
15. If Carryover is allowed, enter line 14 amount here	4,669.00	50,075.00	4,766.82	0.00	1,340,427.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	77,513.00	689,808.00	162,926.81	913,250.77	20,031,639.66

2016-17 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	After School Education and Safety (Prop 49)	California Career Pathways Trust	California Career Pathways Trust	California Career Pathways Trust	Special Ed Infant Discretionary	Partnership Academies Program	TOTAL
RESOURCE CODE	6010	6382	6382	6382	6501	7220	
REVENUE OBJECT	8590	8677	8677	8677	8590	8590	
LOCAL DESCRIPTION (if any)	ASES	CPT-Peralta	CPT- Eden ROP	CPT- ACOE			
AWARD							
1. Prior Year Carryover	0.00	73,364.29	0.00	0.00	0.00	1,687.87	75,052.16
2. a. Current Year Award	3,182,128.25	112,191.00	1,211,684.25	235,514.29	5,902.00	74,700.00	4,822,119.79
b. Other Adjustments			(16,525.61)	(29,727.46)			(46,253.07)
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,182,128.25	112,191.00	1,195,158.64	205,786.83	5,902.00	74,700.00	4,775,866.72
3. Required Matching Funds/Other		9,300.44	127,565.06	29,727.46			166,592.96
4. Total Available Award (sum lines 1, 2c, & 3)	3,182,128.25	194,855.73	1,322,723.70	235,514.29	5,902.00	76,387.87	5,017,511.84
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	2,863,915.42	50,748.46	86,224.22	133,358.79	0.00	39,037.87	3,173,284.76
7. Contributed Matching Funds		9,300.44	127,565.06	29,727.46	0.00		166,592.96
8. Total Available (sum lines 5, 6, & 7)	2,863,915.42	60,048.90	213,789.28	163,086.25	0.00	39,037.87	3,339,877.72
EXPENDITURES							
9. Donor-Authorized Expenditures	3,182,128.25	176,595.66	692,289.54	235,514.29	5,902.00	76,387.87	4,368,817.61
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	3,182,128.25	176,595.66	692,289.54	235,514.29	5,902.00	76,387.87	4,368,817.61
12. Amounts Included in Line 6 above for Prior Year Adjustments			(16,525.61)	(29,727.46)			(46,253.07)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(318,212.83)	(116,546.76)	(495,025.87)	(102,155.50)	(5,902.00)	(37,350.00)	(1,075,192.96)
a. Unearned Revenue							0.00
b. Accounts Payable							0.00
c. Accounts Receivable	318,212.83	116,546.76	495,025.87	102,155.50	5,902.00	37,350.00	1,075,192.96
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	18,260.07	630,434.16	0.00	0.00	0.00	648,694.23
15. If Carryover is allowed, enter line 14 amount here	0.00	18,260.07	630,434.16	0.00	0.00	0.00	648,694.23
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,182,128.25	167,295.22	581,250.09	235,514.29	5,902.00	76,387.87	4,248,477.72

2016-17 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Alameda County RTI and PBIS	Zellerbach UM Grant	TEEM from CSUEB	TOTAL
RESOURCE CODE	9304	9308	9414	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	24,563.00	0.00	0.00	24,563.00
2. a. Current Year Award	92,112.00	50,000.00	221,566.54	363,678.54
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	92,112.00	50,000.00	221,566.54	363,678.54
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	116,675.00	50,000.00	221,566.54	388,241.54
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	54,960.65	75,000.00	98,865.01	228,825.66
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	54,960.65	75,000.00	98,865.01	228,825.66
EXPENDITURES				
9. Donor-Authorized Expenditures	116,675.00	50,000.00	130,382.76	297,057.76
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	116,675.00	50,000.00	130,382.76	297,057.76
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(61,714.35)	25,000.00	(31,517.75)	(68,232.10)
a. Unearned Revenue		25,000.00		25,000.00
b. Accounts Payable				0.00
c. Accounts Receivable	61,714.35		31,517.75	93,232.10
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	91,183.78	91,183.78
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	91,183.78	91,183.78
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	116,675.00	50,000.00	130,382.76	297,057.76

2016-17 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	LEA Medi-Cal	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	274,588.04	274,588.04
2. a. Current Year Award	316,674.39	316,674.39
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	316,674.39	316,674.39
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	591,262.43	591,262.43
REVENUES		
5. Cash Received in Current Year	244,950.01	244,950.01
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	71,724.38	71,724.38
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	71,724.38	71,724.38
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	316,674.39	316,674.39
EXPENDITURES		
10. Donor-Authorized Expenditures	134,368.89	134,368.89
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	134,368.89	134,368.89
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	456,893.54	456,893.54

2016-17 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CA Clean Energy Jobs Act (Prop 39)	Educator Effectiveness	Lottery Prop 20 Instructional Materials	Special Education	Special Education- Infant	Special Education - Mental Health (AB114)	College Readiness Block Grant
RESOURCE CODE	6230	6264	6300	6500	6510	6512	7338
REVENUE OBJECT	8590	8590	8560	Various	8311	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	1,080,668.73	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	5,223,090.00	0.00	995,908.21	10,349,950.76	168,598.00	1,219,634.00	596,687.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,223,090.00	0.00	995,908.21	10,349,950.76	168,598.00	1,219,634.00	596,687.00
3. Required Matching Funds/Other				33,666,988.07			
4. Total Available Award (sum lines 1, 2c, & 3)	5,223,090.00	1,080,668.73	995,908.21	44,016,938.83	168,598.00	1,219,634.00	596,687.00
REVENUES							
5. Cash Received in Current Year	3,966,830.00	0.00	78,211.64	10,073,330.86	168,598.00	919,764.00	596,687.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,256,260.00	0.00	917,696.57	276,619.90	0.00	299,870.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,256,260.00	0.00	917,696.57	276,619.90	0.00	299,870.00	0.00
8. Contributed Matching Funds				33,666,988.07			
9. Total Available (sum lines 5, 7c, & 8)	5,223,090.00	0.00	995,908.21	44,016,938.83	168,598.00	1,219,634.00	596,687.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,522,907.00	877,309.26	995,908.21	44,016,938.83	168,598.00	1,219,634.00	240,750.07
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,522,907.00	877,309.26	995,908.21	44,016,938.83	168,598.00	1,219,634.00	240,750.07
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,700,183.00	203,359.47	0.00	0.00	0.00	0.00	355,936.93

2016-17 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	1,080,668.73
2. a. Current Year Award	18,553,867.97
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,553,867.97
3. Required Matching Funds/Other	33,666,988.07
4. Total Available Award (sum lines 1, 2c, & 3)	53,301,524.77
REVENUES	
5. Cash Received in Current Year	15,803,421.50
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,750,446.47
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,750,446.47
8. Contributed Matching Funds	33,666,988.07
9. Total Available (sum lines 5, 7c, & 8)	52,220,856.04
EXPENDITURES	
10. Donor-Authorized Expenditures	51,042,045.37
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	51,042,045.37
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	2,259,479.40

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Restricted Maintenance Account (RMA)	Canvas Grant	State Farm YAB	Despoux HPN	Eden Health Community Schools (Cherryland)	Kaiser- Promote Healthy Eating (YEP)	YEP ParentFee Funded Before/After School
RESOURCE CODE	8150	9013	9014	9018	9019	9020	9060
REVENUE OBJECT	8982	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,242,147.41	815.00	3,488.43	591.79	11,905.77	0.00	64,168.01
2. a. Current Year Award		0.00	0.00	0.00	10,000.00	24,950.00	900,249.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	10,000.00	24,950.00	900,249.00
3. Required Matching Funds/Other	4,227,484.00						
4. Total Available Award (sum lines 1, 2c, & 3)	5,469,631.41	815.00	3,488.43	591.79	21,905.77	24,950.00	964,417.01
REVENUES							
5. Cash Received in Current Year		0.00	0.00	0.00	10,000.00	24,950.00	900,249.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	4,227,484.00						
9. Total Available (sum lines 5, 7c, & 8)	4,227,484.00	0.00	0.00	0.00	10,000.00	24,950.00	900,249.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,469,631.41	815.00	3,488.43	591.79	20,555.77	0.00	964,417.01
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,469,631.41	815.00	3,488.43	591.79	20,555.77	0.00	964,417.01
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	1,350.00	24,950.00	0.00

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Koshland Grant	CALSac Grant to YEP	Gill Family Trust Scholarships (YEP)	Measure G Parcel Tax	HUSD Billing Program	Art IS Education	NAMM Turnaround Grant (Burbank)
RESOURCE CODE	9063	9064	9065	9100	9319	9320	9321
REVENUE OBJECT	8699	8699	8699	8622	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	833.35	0.00	0.00	2,388.26	0.00	0.00	1,179.39
2. a. Current Year Award	0.00	18,000.00	5,000.00	2,274,954.30	294,116.61	35,000.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	18,000.00	5,000.00	2,274,954.30	294,116.61	35,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	833.35	18,000.00	5,000.00	2,277,342.56	294,116.61	35,000.00	1,179.39
REVENUES							
5. Cash Received in Current Year	0.00	18,000.00	5,000.00	2,274,954.30	264,440.62	35,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	29,675.99	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	29,675.99	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	18,000.00	5,000.00	2,274,954.30	294,116.61	35,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	833.35	14,246.54	0.00	2,277,342.56	294,116.61	32,215.95	716.46
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	833.35	14,246.54	0.00	2,277,342.56	294,116.61	32,215.95	716.46
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	3,753.46	5,000.00	0.00	0.00	2,784.05	462.93

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	NAMM Turnaround Community Grant (Burbank)	Lowe's Toolbox for Education (Glassbrook)	Bottled Up (Cesar Chavez)	Choral Music/Chime-In	Lost Library Books	Maintenance Assessment District Parcel Tax	Facilities Redevelopment Funds
RESOURCE CODE	9322	9323	9324	9329	9365	9367	9368
REVENUE OBJECT	8699	8699	8699	8699	8699	8621	8625
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,397.97	520.67	0.00	0.00	20,592.83	168,121.56	1,944,470.07
2. a. Current Year Award	10,300.00	0.00	1,900.00	4,902.20	6,240.11	1,301,723.10	1,066,653.37
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,300.00	0.00	1,900.00	4,902.20	6,240.11	1,301,723.10	1,066,653.37
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	13,697.97	520.67	1,900.00	4,902.20	26,832.94	1,469,844.66	3,011,123.44
REVENUES							
5. Cash Received in Current Year	10,300.00	0.00	1,900.00	4,902.20	6,240.11	1,301,723.10	1,066,653.37
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	10,300.00	0.00	1,900.00	4,902.20	6,240.11	1,301,723.10	1,066,653.37
EXPENDITURES							
10. Donor-Authorized Expenditures	13,658.86	0.00	0.00	4,902.20	6,065.94	1,320,318.64	90,743.77
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	13,658.86	0.00	0.00	4,902.20	6,065.94	1,320,318.64	90,743.77
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	39.11	520.67	1,900.00	0.00	20,767.00	149,526.02	2,920,379.67

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Microsoft Settlement Funds	PG&E Bright Ideas Grant (Mt Eden)	Puente Project	Kellogg - ELL	Retirement Reception Donations	Site Donations or Fundraisers	Made In Hayward Donation Account
RESOURCE CODE	9372	9386	9387	9401	9402	9408	9409
REVENUE OBJECT	8699	8699	8699	8699	8699/8980	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	551,533.67	7,146.48	3,659.45	47,750.13	0.00	198,307.64	2,034.63
2. a. Current Year Award	46,053.39	0.00	13,800.00	0.00	(207.67)	272,179.32	0.00
b. Other Adjustments					3,729.61		
c. Adj Curr Yr Award (sum lines 2a & 2b)	46,053.39	0.00	13,800.00	0.00	3,521.94	272,179.32	0.00
3. Required Matching Funds/Other					0.00		
4. Total Available Award (sum lines 1, 2c, & 3)	597,587.06	7,146.48	17,459.45	47,750.13	3,521.94	470,486.96	2,034.63
REVENUES							
5. Cash Received in Current Year	46,053.39	0.00	13,800.00	0.00	3,521.94	272,179.32	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	46,053.39	0.00	13,800.00	0.00	3,521.94	272,179.32	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	234,744.70	7,146.48	15,560.31	47,750.13	3,521.94	259,912.17	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	234,744.70	7,146.48	15,560.31	47,750.13	3,521.94	259,912.17	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	362,842.36	0.00	1,899.14	0.00	0.00	210,574.79	2,034.63

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	ASB Funds	National Philanthropic (Mt Eden)	Project Lead the Way	Target Health Grant	Fuel Up to Play 60 Hometown	Post Retirement Benefits	TOTAL
RESOURCE CODE	9412	9413	9415	9416	9417	9550	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	96,563.54	26,759.66	0.00	0.00	0.00	191,613.46	4,589,989.17
2. a. Current Year Award	147,140.78	15,000.00	7,500.00	1,700.00	10,000.00	(191,613.46)	6,275,541.05
b. Other Adjustments					132.93		3,862.54
c. Adj Curr Yr Award (sum lines 2a & 2b)	147,140.78	15,000.00	7,500.00	1,700.00	10,132.93	(191,613.46)	6,279,403.59
3. Required Matching Funds/Other							4,227,484.00
4. Total Available Award (sum lines 1, 2c, & 3)	243,704.32	41,759.66	7,500.00	1,700.00	10,132.93	0.00	15,096,876.76
REVENUES							
5. Cash Received in Current Year	147,140.78	15,000.00	5,000.00	1,700.00	10,132.93	0.00	6,438,841.06
6. Amounts Included in Line 5 for Prior Year Adjustments						(191,613.46)	(191,613.46)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	2,500.00	0.00	0.00	0.00	32,175.99
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	2,500.00	0.00	0.00	0.00	32,175.99
8. Contributed Matching Funds							4,227,484.00
9. Total Available (sum lines 5, 7c, & 8)	147,140.78	15,000.00	7,500.00	1,700.00	10,132.93	0.00	10,698,501.05
EXPENDITURES							
10. Donor-Authorized Expenditures	152,579.42	11,626.92	7,500.00	1,700.00	10,132.93		11,266,835.29
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	152,579.42	11,626.92	7,500.00	1,700.00	10,132.93	0.00	11,266,835.29
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	91,124.90	30,132.74	0.00	0.00	0.00	0.00	3,830,041.47

UNAUDITED ACTUALS

SUPPLEMENTAL SACS FORMS:

- Table of Contents
- Technical Review Checks
- Form ASSET
- Form CEA
- Form DEBT
- Form ICR (Indirect Cost Rate)
- Form L (Lottery)
- Form NCMOE
- Form PCR (Program Cost Report)
- Form PCRAF (PCR Allocation Factors)

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Unaudited Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

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

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Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Hayward Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2017-18 Budget
Technical Review Checks

Hayward Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	12,623,420.00		12,623,420.00			12,623,420.00
Work in Progress	3,690,270.28		3,690,270.28	30,513,175.00		34,203,445.28
Total capital assets not being depreciated	16,313,690.28	0.00	16,313,690.28	30,513,175.00	0.00	46,826,865.28
Capital assets being depreciated:						
Land Improvements	24,223,384.35		24,223,384.35	1,625,163.86		25,848,548.21
Buildings	327,126,334.30		327,126,334.30	10,543,279.18		337,669,613.48
Equipment	24,555,160.49		24,555,160.49	280,059.03		24,835,219.52
Total capital assets being depreciated	375,904,879.14	0.00	375,904,879.14	12,448,502.07	0.00	388,353,381.21
Accumulated Depreciation for:						
Land Improvements	(22,570,925.57)		(22,570,925.57)	(257,274.66)		(22,828,200.23)
Buildings	(98,019,586.18)		(98,019,586.18)	(6,336,143.28)		(104,355,729.46)
Equipment	(20,708,838.56)		(20,708,838.56)	(1,222,998.20)		(21,931,836.76)
Total accumulated depreciation	(141,299,350.31)	0.00	(141,299,350.31)	(7,816,416.14)	0.00	(149,115,766.45)
Total capital assets being depreciated, net	234,605,528.83	0.00	234,605,528.83	4,632,085.93	0.00	239,237,614.76
Governmental activity capital assets, net	250,919,219.11	0.00	250,919,219.11	35,145,260.93	0.00	286,064,480.04
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	123,023,318.70	301	242,547.55	303	122,780,771.15	305	3,977,283.59		307	118,803,487.56	309
2000 - Classified Salaries	47,319,969.35	311	204,722.04	313	47,115,247.31	315	6,613,452.09		317	40,501,795.22	319
3000 - Employee Benefits	44,938,472.96	321	2,501,614.36	323	42,436,858.60	325	2,012,739.55		327	40,424,119.05	329
4000 - Books, Supplies Equip Replace. (6500)	7,629,429.50	331	102,749.18	333	7,526,680.32	335	1,826,701.01		337	5,699,979.31	339
5000 - Services . . . & 7300 - Indirect Costs	31,218,422.35	341	109,710.74	343	31,108,711.61	345	16,283,362.00		347	14,825,349.61	349
TOTAL					250,968,268.99	365			TOTAL	220,254,730.75	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.		60.91%
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)	60.91%
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).	220,254,730.75
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited Actuals
2016-17 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	207,421,721.90	109,296,852.10	316,718,574.00	136,833,185.00	9,645,000.00	443,906,759.00	6,658,600.30
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	14,880,000.00		14,880,000.00		705,000.00	14,175,000.00	725,000.00
Capital Leases Payable	5,167,817.23	(5,000,000.00)	167,817.23	5,000,000.00	691,926.01	4,475,891.22	893,191.17
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	76,338.00	(0.55)	76,337.45		64,637.11	11,700.34	11,700.34
Net Pension Liability	218,749,000.00		218,749,000.00	48,519,000.00		267,268,000.00	
Net OPEB Obligation	33,409,724.00		33,409,724.00	9,280,980.00	3,273,350.00	39,417,354.00	3,900,000.00
Compensated Absences Payable	1,401,297.40		1,401,297.40	730,198.35		2,131,495.75	284,750.86
Governmental activities long-term liabilities	481,105,898.53	104,296,851.55	585,402,750.08	200,363,363.35	14,379,913.12	771,386,200.31	12,473,242.67
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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) 7,308,005.94
- 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) 205,580,935.43

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) 3.55%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,688,892.56
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,047,689.69
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	51,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	798.34
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)	782,226.04
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,571,006.63
9. Carry-Forward Adjustment (Part IV, Line F)	891,985.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,462,992.24

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	150,940,680.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	34,270,124.77
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,966,592.15
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	892,008.37
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	48,865.76
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,718,508.30
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)	47,557.94
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)	173,744.70
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)	21,252,310.21
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)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,844,077.88
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,934,481.46
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,939,188.24
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)	243,028,139.78

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)	5.17%
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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)	5.54%
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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>12,571,006.63</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>618,202.85</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 (5.06%) times Part III, Line B18); zero if negative	<u>891,985.61</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.06%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.06%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>891,985.61</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>891,985.61</u>

Approved indirect cost rate: 5.06%
Highest rate used in any program: 5.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,542,605.92	280,455.86	5.06%
01	3060	461,123.15	23,327.85	5.06%
01	3061	64,633.24	3,270.44	5.06%
01	3110	35,693.89	1,806.11	5.06%
01	3310	2,890,747.19	146,271.81	5.06%
01	3312	685,891.35	34,706.10	5.06%
01	3315	148,088.71	7,493.29	5.06%
01	3318	26,133.64	1,322.36	5.06%
01	3320	437,965.92	22,161.08	5.06%
01	3332	77,288.22	3,910.78	5.06%
01	3385	98,249.57	4,971.43	5.06%
01	3550	166,156.65	8,307.83	5.00%
01	4035	691,800.34	35,005.10	5.06%
01	4050	828,427.27	41,918.42	5.06%
01	4124	4,909,862.35	245,493.11	5.00%
01	4201	73,779.75	3,733.25	5.06%
01	4203	676,282.35	13,525.65	2.00%
01	5810	1,027,868.04	48,309.54	4.70%
01	6010	3,030,598.33	151,529.92	5.00%
01	6264	835,055.45	42,253.81	5.06%
01	6515	5,617.74	284.26	5.06%
01	7220	72,708.81	3,679.06	5.06%
01	7338	229,154.84	11,595.23	5.06%
01	8150	4,685,577.54	237,090.73	5.06%
01	9010	5,842,996.48	59,937.38	1.03%
11	5610	408,472.31	20,668.69	5.06%
11	6391	1,722,324.38	87,149.62	5.06%
11	9010	204,406.28	4,719.97	2.31%
12	5025	933,047.00	47,212.00	5.06%
12	6105	2,852,914.19	144,357.48	5.06%
13	5310	6,190,326.50	304,564.06	4.92%
13	5320	1,433,290.28	70,517.88	4.92%
13	5330	208,352.20	10,250.93	4.92%
13	5340	103,183.61	5,076.63	4.92%
13	9010	4,035.65	198.55	4.92%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,290,827.84		0.00	1,290,827.84
2. State Lottery Revenue	8560	2,995,433.09		995,908.21	3,991,341.30
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)		4,286,260.93	0.00	995,908.21	5,282,169.14
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,369,355.14			2,369,355.14
2. Classified Salaries	2000-2999	195,676.77			195,676.77
3. Employee Benefits	3000-3999	459,613.93			459,613.93
4. Books and Supplies	4000-4999	3,146.67		995,908.21	999,054.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	369,770.30			369,770.30
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,397,562.81	0.00	995,908.21	4,393,471.02
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	888,698.12	0.00	0.00	888,698.12
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	263,085,333.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,062,730.93
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	48,865.76
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,608,592.70
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	836,077.68
4. Other Transfers Out	All	9200	7200-7299	3,397,851.00
5. Interfund Transfers Out	All	9300	7600-7629	136,294.01
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	44,857.80
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,072,538.95
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				233,950,063.52

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		19,670.34
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,893.54
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	217,752,345.12	10,956.26
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)	217,752,345.12	10,956.26
B. Required effort (Line A.2 times 90%)	195,977,110.61	9,860.63
C. Current year expenditures (Line I.E and Line II.B)	233,950,063.52	11,893.54
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	115,525.35	0.00	115,525.35	6,186.25		121,711.60
1110	Regular Education, K-12	131,496,426.29	44,105,702.27	175,602,128.56	9,403,286.81		185,005,415.37
3100	Alternative Schools	216,075.08	425,295.87	641,370.95	34,344.66		675,715.61
3200	Continuation Schools	1,498,467.26	322,408.29	1,820,875.55	97,505.74		1,918,381.29
3300	Independent Study Centers	907,935.10	161,204.14	1,069,139.24	57,251.14		1,126,390.38
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,195,932.78	171,951.09	1,367,883.87	73,248.57		1,441,132.44
4110	Regular Education, Adult	255,457.88	0.00	255,457.88	13,679.47		269,137.35
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	3,423,925.17	456,745.08	3,880,670.25	207,805.31		4,088,475.56
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	50,892,900.19	4,409,724.94	55,302,625.13	2,961,390.33		58,264,015.46
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	606,308.08	53,734.71	660,042.79	35,344.51		695,387.30
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	63,672.94	0.00	63,672.94	3,409.61		67,082.55
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					3,445.40	3,445.40
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					4,451,745.76	4,451,745.76
----	Other Outgo					4,401,544.69	4,401,544.69
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		425,295.86	425,295.86	864,440.93		1,289,736.79
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(733,984.15)		(733,984.15)
----	Total General Fund and Charter Schools Funds Expenditures	190,672,626.12	50,532,062.25	241,204,688.37	13,023,909.18	8,856,735.85	263,085,333.40

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,105.69	114,201.34	218.32	0.00	0.00	0.00	0.00			0.00	0.00	115,525.35
1110	Regular Education, K-12	114,800,740.39	10,307,664.76	2,496,791.33	289,424.08	1,945,295.06	0.00	892,008.37			764,502.30	0.00	131,496,426.29
3100	Alternative Schools	215,729.74	345.34	0.00	0.00	0.00	0.00	0.00			0.00	0.00	216,075.08
3200	Continuation Schools	1,498,467.26	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,498,467.26
3300	Independent Study Centers	849,692.18	58,242.92	0.00	0.00	0.00	0.00	0.00			0.00	0.00	907,935.10
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,015,296.58	3,105.21	0.00	0.00	177,530.99	0.00	0.00			0.00	0.00	1,195,932.78
4110	Regular Education, Adult	199,326.49	22,014.38	29,202.56	4,404.75	509.70	0.00	0.00			0.00	0.00	255,457.88
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	3,162,265.87	214,106.46	47,552.84	0.00	0.00	0.00	0.00			0.00	0.00	3,423,925.17
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	35,953,884.90	3,393,854.74	0.00	0.00	3,756,815.66	7,783,104.35	0.00			5,240.54	0.00	50,892,900.19
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	424,703.97	24,682.77	156,921.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	606,308.08
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	14,807.18	0.00		48,865.76	0.00	0.00	0.00	63,672.94
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		158,121,213.07	14,138,217.92	2,730,686.39	293,828.83	5,894,958.59	7,783,104.35	892,008.37	48,865.76	0.00	769,742.84	0.00	190,672,626.12

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	22,590,342.61	19,988,905.81	1,526,453.85	44,105,702.27
3100	Alternative Schools	0.00	425,295.87	0.00	425,295.87
3200	Continuation Schools	322,408.29	0.00	0.00	322,408.29
3300	Independent Study Centers	161,204.14	0.00	0.00	161,204.14
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	171,951.09	0.00	0.00	171,951.09
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	456,745.08	0.00	0.00	456,745.08
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,984,429.07	425,295.87	0.00	4,409,724.94
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	53,734.71	0.00	0.00	53,734.71
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		212,647.93		212,647.93
--	Child Development (Fund 12)	0.00	212,647.93	0.00	212,647.93
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		27,740,814.99	21,264,793.41	1,526,453.85	50,532,062.25

Unaudited Actuals
2016-17
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,719,306.64
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	51,400.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,765,752.30
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,221,434.39
5 Total Central Administration Costs in General Fund and Charter Schools Funds	13,757,893.33
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	190,672,626.12
2 Total Allocated Costs (from Form PCR, Column 2, Total)	50,532,062.25
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	241,204,688.37
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,844,077.88
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	3,934,481.46
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,939,188.24
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	15,717,747.58
D. Total Direct Charged and Allocated Costs (B3 + C5)	256,922,435.95
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.35%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	3,445.40				3,445.40
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			4,451,745.76		4,451,745.76
Other Outgo (Objects 1000-7999)				4,401,544.69	4,401,544.69
Total Other Costs	3,445.40	0.00	4,451,745.76	4,401,544.69	8,856,735.85

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	564,769.94	680,050.73	15,913,902.69	10,582,091.63	21,264,793.41	0.00	1,526,453.85
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	0.00	0.00	0.00	0.00			
1110 Regular Education, K-12	840.81	840.81	840.81	840.81	94.00	100.00	100.00
3100 Alternative Schools	0.00	0.00	0.00	0.00	2.00		
3200 Continuation Schools	12.00	12.00	12.00	12.00			
3300 Independent Study Centers	6.00	6.00	6.00	6.00			
3400 Opportunity Schools	0.00	0.00	0.00	0.00			
3550 Community Day Schools	0.00	0.00	0.00	0.00			
3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00			
3800 Career Technical Education	6.40	6.40	6.40	6.40			
4110 Regular Education, Adult	0.00	0.00	0.00	0.00			
4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00			
4620 Adult Correctional Education	0.00	0.00	0.00	0.00			
4630 Adult Career Technical Education	0.00	0.00	0.00	0.00			
4760 Bilingual	17.00	17.00	17.00	17.00			
4850 Migrant Education	0.00	0.00	0.00	0.00			
5000-5999 Special Education (allocated to 5001)	148.30	148.30	148.30	148.30	2.00		
6000 ROC/P	0.00	0.00	0.00	0.00			
Other Goals Description							
7110 Nonagency - Educational	2.00	2.00	2.00	2.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					1.00		
-- Child Development (Fund 12)					1.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,032.51	1,032.51	1,032.51	1,032.51	100.00	100.00	100.00

UNAUDITED ACTUALS
ADULT EDUCATION
FUND 11

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	260,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	1,052,062.00	534,263.22	-49.2%
3) Other State Revenue		8300-8599	2,337,886.00	2,232,301.00	-4.5%
4) Other Local Revenue		8600-8799	368,598.93	259,460.76	-29.6%
5) TOTAL, REVENUES			4,018,546.93	3,026,024.98	-24.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,321,760.20	604,195.73	-54.3%
2) Classified Salaries		2000-2999	1,087,397.60	1,042,735.08	-4.1%
3) Employee Benefits		3000-3999	600,349.93	459,669.09	-23.4%
4) Books and Supplies		4000-4999	66,555.61	85,436.47	28.4%
5) Services and Other Operating Expenditures		5000-5999	768,014.54	674,995.00	-12.1%
6) Capital Outlay		6000-6999	0.00	7,590.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	22,886.39	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	151,806.62	151,403.61	-0.3%
9) TOTAL, EXPENDITURES			4,018,770.89	3,026,024.98	-24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(223.96)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(223.96)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	223.96	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			223.96	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			223.96	0.00	-100.0%
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	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	62,865.62		
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	69,296.30		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	442,040.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	128,861.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			703,064.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	70,164.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	632,900.08		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			703,064.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	260,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			260,000.00	0.00	-100.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,052,062.00	534,263.22	-49.2%
TOTAL, FEDERAL REVENUE			1,052,062.00	534,263.22	-49.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	378,529.00	378,529.00	0.0%
All Other State Apportionments - Prior Years		8319	3,767.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,809,474.00	1,809,474.00	0.0%
All Other State Revenue	All Other	8590	146,116.00	44,298.00	-69.7%
TOTAL, OTHER STATE REVENUE			2,337,886.00	2,232,301.00	-4.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,105.60	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	117,257.78	113,905.00	-2.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	250,235.55	145,555.76	-41.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			368,598.93	259,460.76	-29.6%
TOTAL, REVENUES			4,018,546.93	3,026,024.98	-24.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	679,947.66	292,491.33	-57.0%
Certificated Pupil Support Salaries		1200	51,915.94	13,000.00	-75.0%
Certificated Supervisors' and Administrators' Salaries		1300	84,970.56	56,371.60	-33.7%
Other Certificated Salaries		1900	504,926.04	242,332.80	-52.0%
TOTAL, CERTIFICATED SALARIES			1,321,760.20	604,195.73	-54.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	105,265.86	98,254.54	-6.7%
Classified Support Salaries		2200	467,533.67	498,012.54	6.5%
Classified Supervisors' and Administrators' Salaries		2300	79,792.32	79,792.32	0.0%
Clerical, Technical and Office Salaries		2400	400,009.01	360,675.68	-9.8%
Other Classified Salaries		2900	34,796.74	6,000.00	-82.8%
TOTAL, CLASSIFIED SALARIES			1,087,397.60	1,042,735.08	-4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	236,032.67	119,607.04	-49.3%
PERS		3201-3202	143,149.63	162,283.63	13.4%
OASDI/Medicare/Alternative		3301-3302	103,488.95	88,695.30	-14.3%
Health and Welfare Benefits		3401-3402	21,957.37	20,140.62	-8.3%
Unemployment Insurance		3501-3502	1,204.95	815.55	-32.3%
Workers' Compensation		3601-3602	48,476.99	33,027.75	-31.9%
OPEB, Allocated		3701-3702	33,607.91	22,249.83	-33.8%
OPEB, Active Employees		3751-3752	12,431.46	12,849.37	3.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			600,349.93	459,669.09	-23.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,678.26	82,336.47	45.3%
Noncapitalized Equipment		4400	9,877.35	3,100.00	-68.6%
TOTAL, BOOKS AND SUPPLIES			66,555.61	85,436.47	28.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,052.06	15,850.00	21.4%
Dues and Memberships		5300	2,155.00	2,145.00	-0.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	268,602.21	216,200.00	-19.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	890.10	4,100.00	360.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,943.50	2,000.00	2.9%
Professional/Consulting Services and Operating Expenditures		5800	470,360.01	423,350.00	-10.0%
Communications		5900	11,011.66	11,350.00	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			768,014.54	674,995.00	-12.1%
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	7,590.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	7,590.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	22,886.39	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,886.39	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	151,806.62	151,403.61	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			151,806.62	151,403.61	-0.3%
TOTAL, EXPENDITURES			4,018,770.89	3,026,024.98	-24.7%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	260,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	1,052,062.00	534,263.22	-49.2%
3) Other State Revenue		8300-8599	2,337,886.00	2,232,301.00	-4.5%
4) Other Local Revenue		8600-8799	368,598.93	259,460.76	-29.6%
5) TOTAL, REVENUES			4,018,546.93	3,026,024.98	-24.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,379,421.20	877,046.22	-36.4%
2) Instruction - Related Services	2000-2999		1,019,894.93	819,958.02	-19.6%
3) Pupil Services	3000-3999		634,326.01	407,703.55	-35.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		151,806.62	151,403.61	-0.3%
8) Plant Services	8000-8999		810,435.74	769,913.58	-5.0%
9) Other Outgo	9000-9999	Except 7600-7699	22,886.39	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,018,770.89	3,026,024.98	-24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(223.96)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(223.96)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	223.96	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			223.96	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			223.96	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

UNAUDITED ACTUALS
CHILD DEVELOPMENT
FUND 12

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	984,538.00	965,474.85	-1.9%
3) Other State Revenue		8300-8599	3,092,138.00	3,302,368.70	6.8%
4) Other Local Revenue		8600-8799	79,966.67	22,000.00	-72.5%
5) TOTAL, REVENUES			4,156,642.67	4,289,843.55	3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,397,458.00	1,328,980.01	-4.9%
2) Classified Salaries		2000-2999	1,005,832.17	1,119,390.55	11.3%
3) Employee Benefits		3000-3999	653,279.03	747,545.24	14.4%
4) Books and Supplies		4000-4999	67,962.98	22,600.00	-66.7%
5) Services and Other Operating Expenditures		5000-5999	809,949.28	843,804.26	4.2%
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	191,569.48	227,523.49	18.8%
9) TOTAL, EXPENDITURES			4,126,050.94	4,289,843.55	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,591.73	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,591.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	91,179.57	121,771.30	33.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			91,179.57	121,771.30	33.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			91,179.57	121,771.30	33.6%
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					
		9740	121,771.30	121,771.30	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,352.18		
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	3,550.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	250,080.86		
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			262,983.04		
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	70,225.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,986.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			141,211.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			121,771.30		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	984,538.00	965,474.85	-1.9%
TOTAL, FEDERAL REVENUE			984,538.00	965,474.85	-1.9%
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	2,987,722.00	3,196,969.70	7.0%
All Other State Revenue	All Other	8590	104,416.00	105,399.00	0.9%
TOTAL, OTHER STATE REVENUE			3,092,138.00	3,302,368.70	6.8%
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	1,732.29	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	27,667.00	22,000.00	-20.5%
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	50,567.38	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			79,966.67	22,000.00	-72.5%
TOTAL, REVENUES			4,156,642.67	4,289,843.55	3.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,146,574.39	1,070,699.04	-6.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	250,883.61	258,280.97	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,397,458.00	1,328,980.01	-4.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	768,884.16	805,730.11	4.8%
Classified Support Salaries		2200	19,305.90	95,212.98	393.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	207,450.13	218,447.46	5.3%
Other Classified Salaries		2900	10,191.98	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,005,832.17	1,119,390.55	11.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	259,145.25	290,141.96	12.0%
PERS		3201-3202	153,468.24	195,111.09	27.1%
OASDI/Medicare/Alternative		3301-3302	101,658.64	114,668.55	12.8%
Health and Welfare Benefits		3401-3402	29,559.48	34,562.85	16.9%
Unemployment Insurance		3501-3502	1,226.73	1,268.27	3.4%
Workers' Compensation		3601-3602	49,125.74	51,517.12	4.9%
OPEB, Allocated		3701-3702	34,376.21	34,243.27	-0.4%
OPEB, Active Employees		3751-3752	24,718.74	26,032.13	5.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			653,279.03	747,545.24	14.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	164.00	2,000.00	1119.5%
Materials and Supplies		4300	67,798.98	15,800.00	-76.7%
Noncapitalized Equipment		4400	0.00	4,800.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67,962.98	22,600.00	-66.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,577.83	15,000.00	319.2%
Dues and Memberships		5300	1,460.00	3,000.00	105.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	55,214.36	58,200.00	5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,817.95	1,900.00	4.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	307.50	1,000.00	225.2%
Professional/Consulting Services and Operating Expenditures		5800	746,664.03	762,804.26	2.2%
Communications		5900	907.61	1,900.00	109.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			809,949.28	843,804.26	4.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	191,569.48	227,523.49	18.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			191,569.48	227,523.49	18.8%
TOTAL, EXPENDITURES			4,126,050.94	4,289,843.55	4.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	984,538.00	965,474.85	-1.9%
3) Other State Revenue		8300-8599	3,092,138.00	3,302,368.70	6.8%
4) Other Local Revenue		8600-8799	79,966.67	22,000.00	-72.5%
5) TOTAL, REVENUES			4,156,642.67	4,289,843.55	3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,243,174.17	3,230,503.23	-0.4%
2) Instruction - Related Services	2000-2999		592,103.04	639,714.38	8.0%
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		191,569.48	227,523.49	18.8%
8) Plant Services	8000-8999		99,204.25	192,102.45	93.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,126,050.94	4,289,843.55	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,591.73	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,591.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,179.57	121,771.30	33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,179.57	121,771.30	33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,179.57	121,771.30	33.6%
2) Ending Balance, June 30 (E + F1e)			121,771.30	121,771.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			121,771.30	121,771.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6130	Child Development: Center-Based Reserve Account	31,946.00	31,946.00
9010	Other Restricted Local	89,825.30	89,825.30
Total, Restricted Balance		<u>121,771.30</u>	<u>121,771.30</u>

UNAUDITED ACTUALS
CAFETERIA SPECIAL
REVENUE
FUND 13

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,904,927.12	8,006,050.00	1.3%
3) Other State Revenue		8300-8599	464,947.31	491,000.00	5.6%
4) Other Local Revenue		8600-8799	559,442.75	532,500.00	-4.8%
5) TOTAL, REVENUES			8,929,317.18	9,029,550.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,822,899.11	4,336,257.24	13.4%
3) Employee Benefits		3000-3999	963,490.27	1,213,182.50	25.9%
4) Books and Supplies		4000-4999	2,993,607.25	3,607,000.00	20.5%
5) Services and Other Operating Expenditures		5000-5999	159,191.61	309,200.00	94.2%
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	390,608.05	497,865.42	27.5%
9) TOTAL, EXPENDITURES			8,329,796.29	9,963,505.16	19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			599,520.89	(933,955.16)	-255.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	136,294.01	135,000.00	-0.9%
b) Transfers Out		7600-7629	319.00	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			135,975.01	135,000.00	-0.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			735,495.90	(798,955.16)	-208.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,906,231.80	5,641,727.70	15.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,906,231.80	5,641,727.70	15.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,906,231.80	5,641,727.70	15.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	2,250.00	2,250.00	0.0%
		9712	114,168.53	85,000.00	-25.5%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,525,309.17	4,755,522.54	-13.9%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,123,307.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,250.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	20,749.42		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,516,992.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	114,168.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,777,468.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	123,192.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,548.26		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			135,740.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,641,727.70		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,904,927.12	8,006,050.00	1.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,904,927.12	8,006,050.00	1.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	464,947.31	491,000.00	5.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			464,947.31	491,000.00	5.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	517,099.12	495,500.00	-4.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,320.77	21,000.00	-23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,022.86	16,000.00	6.5%
TOTAL, OTHER LOCAL REVENUE			559,442.75	532,500.00	-4.8%
TOTAL, REVENUES			8,929,317.18	9,029,550.00	1.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,073,749.77	3,469,118.50	12.9%
Classified Supervisors' and Administrators' Salaries		2300	538,857.91	652,854.64	21.2%
Clerical, Technical and Office Salaries		2400	210,291.43	214,284.10	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,822,899.11	4,336,257.24	13.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	455,277.51	636,189.18	39.7%
OASDI/Medicare/Alternative		3301-3302	275,451.56	311,313.15	13.0%
Health and Welfare Benefits		3401-3402	56,117.28	72,579.85	29.3%
Unemployment Insurance		3501-3502	1,911.60	2,048.07	7.1%
Workers' Compensation		3601-3602	76,725.79	84,302.23	9.9%
OPEB, Allocated		3701-3702	53,875.84	54,192.35	0.6%
OPEB, Active Employees		3751-3752	44,130.69	52,557.67	19.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			963,490.27	1,213,182.50	25.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	285,854.04	432,600.00	51.3%
Noncapitalized Equipment		4400	52,135.89	70,200.00	34.6%
Food		4700	2,655,617.32	3,104,200.00	16.9%
TOTAL, BOOKS AND SUPPLIES			2,993,607.25	3,607,000.00	20.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,264.63	10,500.00	67.6%
Dues and Memberships		5300	112.00	1,200.00	971.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,932.81	148,300.00	209.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,725.13	5,000.00	83.5%
Professional/Consulting Services and Operating Expenditures		5800	97,287.48	133,400.00	37.1%
Communications		5900	4,869.56	10,300.00	111.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			159,191.61	309,200.00	94.2%
CAPITAL OUTLAY					
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)					
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	390,608.05	497,865.42	27.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			390,608.05	497,865.42	27.5%
TOTAL, EXPENDITURES			8,329,796.29	9,963,505.16	19.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	136,294.01	135,000.00	-0.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			136,294.01	135,000.00	-0.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	319.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			319.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			135,975.01	135,000.00	-0.7%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,904,927.12	8,006,050.00	1.3%
3) Other State Revenue		8300-8599	464,947.31	491,000.00	5.6%
4) Other Local Revenue		8600-8799	559,442.75	532,500.00	-4.8%
5) TOTAL, REVENUES			8,929,317.18	9,029,550.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,939,188.24	9,465,139.74	19.2%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		390,608.05	497,865.42	27.5%
8) Plant Services	8000-8999		0.00	500.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,329,796.29	9,963,505.16	19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			599,520.89	(933,955.16)	-255.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	136,294.01	135,000.00	-0.9%
b) Transfers Out		7600-7629	319.00	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			135,975.01	135,000.00	-0.7%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			735,495.90	(798,955.16)	-208.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,906,231.80	5,641,727.70	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,906,231.80	5,641,727.70	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,906,231.80	5,641,727.70	15.0%
2) Ending Balance, June 30 (E + F1e)			5,641,727.70	4,842,772.54	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,250.00	2,250.00	0.0%
Stores		9712	114,168.53	85,000.00	-25.5%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,525,309.17	4,755,522.54	-13.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,017,630.89	2,077,698.91
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,343,021.42	1,443,562.53
5330	Child Nutrition: Summer Food Service Program Operations	1,142,773.33	1,200,924.33
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	3,734.70	13,747.20
9010	Other Restricted Local	18,148.83	19,589.57
Total, Restricted Balance		<u>5,525,309.17</u>	<u>4,755,522.54</u>

UNAUDITED ACTUALS
BUILDING
(Measure I and Measure L)
FUND 21

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,497,028.14	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	771,897.50	302,616.71	-60.8%
5) TOTAL, REVENUES			2,268,925.64	302,616.71	-86.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	220,860.52	238,208.99	7.9%
3) Employee Benefits		3000-3999	56,020.08	64,407.72	15.0%
4) Books and Supplies		4000-4999	713,595.76	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	312,983.61	0.00	-100.0%
6) Capital Outlay		6000-6999	33,610,446.72	164,000,000.00	387.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,913,906.69	164,302,616.71	370.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,644,981.05)	(164,000,000.00)	402.4%
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	134,000,000.00	0.00	-100.0%
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			134,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,355,018.95	(164,000,000.00)	-261.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	104,358,150.82	205,713,169.77	97.1%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			104,358,150.82	205,713,169.77	97.1%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			104,358,150.82	205,713,169.77	97.1%
2) Ending Balance, June 30 (E + F1e)			205,713,169.77	41,713,169.77	-79.7%
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			205,713,169.77	41,713,169.77	-79.7%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	209,214,133.90		
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	222,504.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	546,963.14		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			209,983,601.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,270,431.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,270,431.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			205,713,169.77		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	1,497,028.14	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,497,028.14	0.00	-100.0%
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	771,897.50	302,616.71	-60.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			771,897.50	302,616.71	-60.8%
TOTAL, REVENUES			2,268,925.64	302,616.71	-86.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	168,737.05	166,243.98	-1.5%
Clerical, Technical and Office Salaries		2400	52,123.47	71,965.01	38.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			220,860.52	238,208.99	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,673.04	36,996.21	20.6%
OASDI/Medicare/Alternative		3301-3302	14,479.66	15,802.24	9.1%
Health and Welfare Benefits		3401-3402	1,810.51	1,988.72	9.8%
Unemployment Insurance		3501-3502	110.45	119.11	7.8%
Workers' Compensation		3601-3602	4,432.61	4,838.02	9.1%
OPEB, Allocated		3701-3702	3,132.01	3,215.82	2.7%
OPEB, Active Employees		3751-3752	1,381.80	1,447.60	4.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			56,020.08	64,407.72	15.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	467,837.98	0.00	-100.0%
Noncapitalized Equipment		4400	245,757.78	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			713,595.76	0.00	-100.0%
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	1,777.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	310,563.50	0.00	-100.0%
Communications		5900	642.61	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			312,983.61	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,280,233.24	0.00	-100.0%
Buildings and Improvements of Buildings		6200	32,186,391.10	164,000,000.00	409.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	143,822.38	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,610,446.72	164,000,000.00	387.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,913,906.69	164,302,616.71	370.6%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	134,000,000.00	0.00	-100.0%
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			134,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	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)			134,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,497,028.14	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	771,897.50	302,616.71	-60.8%
5) TOTAL, REVENUES			2,268,925.64	302,616.71	-86.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		34,913,906.69	164,302,616.71	370.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,913,906.69	164,302,616.71	370.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,644,981.05)	(164,000,000.00)	402.4%
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	134,000,000.00	0.00	-100.0%
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			134,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,355,018.95	(164,000,000.00)	-261.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	104,358,150.82	205,713,169.77	97.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,358,150.82	205,713,169.77	97.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,358,150.82	205,713,169.77	97.1%
2) Ending Balance, June 30 (E + F1e)			205,713,169.77	41,713,169.77	-79.7%
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			205,713,169.77	41,713,169.77	-79.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	205,713,169.77	41,713,169.77
Total, Restricted Balance		<u>205,713,169.77</u>	<u>41,713,169.77</u>

UNAUDITED ACTUALS
CAPITAL FACILITIES
(Developer Fees)
FUND 25

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,863,733.11	1,214,553.76	-34.8%
5) TOTAL, REVENUES			1,863,733.11	1,214,553.76	-34.8%
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	2,085.00	0.00	-100.0%
6) Capital Outlay		6000-6999	164.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,235,703.78	1,214,553.76	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,237,952.78	1,214,553.76	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			625,780.33	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			625,780.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,788,342.96	2,414,123.29	35.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,788,342.96	2,414,123.29	35.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,788,342.96	2,414,123.29	35.0%
2) Ending Balance, June 30 (E + F1e)					
			2,414,123.29	2,414,123.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,414,123.29	2,414,123.29	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,039,357.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	362,203.40		
e) collections awaiting deposit		9140	9,302.04		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,260.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,414,123.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,414,123.29		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,559.61	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,849,173.50	1,214,553.76	-34.3%
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			1,863,733.11	1,214,553.76	-34.8%
TOTAL, REVENUES			1,863,733.11	1,214,553.76	-34.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,085.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,085.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	164.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			164.00	0.00	-100.0%
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	530,703.78	509,553.76	-4.0%
Other Debt Service - Principal		7439	705,000.00	705,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,235,703.78	1,214,553.76	-1.7%
TOTAL, EXPENDITURES			1,237,952.78	1,214,553.76	-1.9%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,863,733.11	1,214,553.76	-34.8%
5) TOTAL, REVENUES			1,863,733.11	1,214,553.76	-34.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,249.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,235,703.78	1,214,553.76	-1.7%
10) TOTAL, EXPENDITURES			1,237,952.78	1,214,553.76	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			625,780.33	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			625,780.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,788,342.96	2,414,123.29	35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,788,342.96	2,414,123.29	35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,788,342.96	2,414,123.29	35.0%
2) Ending Balance, June 30 (E + F1e)			2,414,123.29	2,414,123.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,414,123.29	2,414,123.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	2,414,123.29	2,414,123.29
Total, Restricted Balance		<u>2,414,123.29</u>	<u>2,414,123.29</u>

UNAUDITED ACTUALS
SPECIAL RESERVE FOR
CAPITAL OUTLAY
(QZAB Energy Projects)
FUND 40

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,278.79	0.00	-100.0%
5) TOTAL, REVENUES			26,278.79	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	185,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,715,180.45	0.00	-100.0%
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			4,900,180.45	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,873,901.66)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,000,000.00	0.00	-100.0%
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			5,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,098.34	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	404,089.18	530,187.52	31.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			404,089.18	530,187.52	31.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			404,089.18	530,187.52	31.2%
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	530,187.52	530,187.52	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,684,535.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,710.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,689,245.67		
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	659,677.15		
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	499,381.00		
6) TOTAL, LIABILITIES			1,159,058.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			530,187.52		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,278.79	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,278.79	0.00	-100.0%
TOTAL, REVENUES			26,278.79	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	185,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			185,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,715,180.45	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,715,180.45	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	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			4,900,180.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	5,000,000.00	0.00	-100.0%
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			5,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	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)			5,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,278.79	0.00	-100.0%
5) TOTAL, REVENUES			26,278.79	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,715,180.45	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	185,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,900,180.45	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,873,901.66)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,000,000.00	0.00	-100.0%
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			5,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,098.34	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	404,089.18	530,187.52	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			404,089.18	530,187.52	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			404,089.18	530,187.52	31.2%
2) Ending Balance, June 30 (E + F1e)			530,187.52	530,187.52	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			530,187.52	530,187.52	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	530,187.52	530,187.52
Total, Restricted Balance		530,187.52	530,187.52

UNAUDITED ACTUALS
BOND INTEREST AND
REDEMPTION
FUND 51

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,013,597.22	2,012,516.00	-0.1%
3) Other State Revenue		8300-8599	150,113.35	147,400.00	-1.8%
4) Other Local Revenue		8600-8799	20,642,755.73	24,506,184.00	18.7%
5) TOTAL, REVENUES			22,806,466.30	26,666,100.00	16.9%
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	26,529,972.46	26,666,100.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,529,972.46	26,666,100.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,723,506.16)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,264,289.25	0.00	-100.0%
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			6,264,289.25	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,540,783.09	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	20,627,338.52	23,168,121.61	12.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			20,627,338.52	23,168,121.61	12.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			20,627,338.52	23,168,121.61	12.3%
2) Ending Balance, June 30 (E + F1e)			23,168,121.61	23,168,121.61	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			23,168,121.61	23,168,121.61	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,137,041.24		
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	31,080.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,168,121.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,168,121.61		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,013,597.22	2,012,516.00	-0.1%
TOTAL, FEDERAL REVENUE			2,013,597.22	2,012,516.00	-0.1%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	150,113.35	147,400.00	-1.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			150,113.35	147,400.00	-1.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	18,905,318.64	22,861,784.00	20.9%
Unsecured Roll		8612	957,432.71	952,100.00	-0.6%
Prior Years' Taxes		8613	80,518.72	93,000.00	15.5%
Supplemental Taxes		8614	592,981.20	541,900.00	-8.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	106,504.46	57,400.00	-46.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,642,755.73	24,506,184.00	18.7%
TOTAL, REVENUES			22,806,466.30	26,666,100.00	16.9%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	9,063,523.20	6,658,700.00	-26.5%
Bond Interest and Other Service Charges		7434	17,466,449.26	20,007,400.00	14.5%
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)			26,529,972.46	26,666,100.00	0.5%
TOTAL, EXPENDITURES			26,529,972.46	26,666,100.00	0.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	6,264,289.25	0.00	-100.0%
(c) TOTAL, SOURCES			6,264,289.25	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	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)			6,264,289.25	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,013,597.22	2,012,516.00	-0.1%
3) Other State Revenue		8300-8599	150,113.35	147,400.00	-1.8%
4) Other Local Revenue		8600-8799	20,642,755.73	24,506,184.00	18.7%
5) TOTAL, REVENUES			22,806,466.30	26,666,100.00	16.9%
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	26,529,972.46	26,666,100.00	0.5%
10) TOTAL, EXPENDITURES			26,529,972.46	26,666,100.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,723,506.16)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,264,289.25	0.00	-100.0%
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			6,264,289.25	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,540,783.09	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,627,338.52	23,168,121.61	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,627,338.52	23,168,121.61	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,627,338.52	23,168,121.61	12.3%
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 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	23,168,121.61	23,168,121.61
Total, Restricted Balance		23,168,121.61	23,168,121.61

UNAUDITED ACTUALS

GANN LIMIT

- Board Summary
- Board Resolution
- Form GANN

BOARD OF EDUCATION SUMMARY REPORT

DIVISION: Business Services
SUBMITTED BY: Luci Rogers, Chief Financial Officer
SUBJECT: Resolution 1718-05 Gann Amendment Limit
PRIORITY/GOAL: 1.0 Priority: Financial and Operational decisions will be driven by student success and district priorities and goals.

HISTORY/BACKGROUND

In 1978, California voters passed Proposition 13, which limited how much public agencies can collect in taxes. In 1979, the voters passed Proposition 4, commonly called the Gann Limit, which determines the maximum amount public agencies can spend from the proceeds of state aid and local taxes.

Education Code Section 421132 requires that on or before September 15 of each year, the governing board shall adopt a resolution to identify the estimated appropriations limit for the current fiscal year (2017-18) and the actual appropriation for the preceding fiscal year (2016-17).

The GANN limit calculation is a supplemental report included in the Unaudited Actuals Financial Report (Form GANN).

IMPLEMENTATION

The District has not exceeded its Gann appropriations limit as reflected in Section D, line 10 of the attached Form GANN. This report and the corresponding resolution will be submitted to the Alameda County Office of Education with the District's 2016-17 Unaudited Actuals Report.

RECOMMENDATION

Adopt Resolution 1718-05, declaring that appropriations in the budget for the 2016-17 and 2017-18 fiscal years do not exceed the GANN limitations imposed by Proposition 4.

Hayward Unified School District



**GANN AMENDMENT LIMITATION
Resolution No. 1718-05**

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

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

WHEREAS, the District must establish a revised Gann Limit for the 2016-17 fiscal year and a projected Gann Limit for the 2017-18 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

THEREFORE, BE IT RESOLVED that this Board does hereby declare that the attached calculations and documentation of the Gann Limits for 2016-17 and 2017-18 fiscal years are made in accord with applicable constitutional law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2016-17 and 2017-18 fiscal years do not exceed the limitations imposed by Proposition 4 as reflected on the District’s 2016-17 Unaudited Actuals Financial report, Form GANN, Section D, Line 10;

AND BE IT FURTHER RESOLVED that the Superintendent provide copies of this resolution, along with appropriate attachments, to interested citizens of this District.

ADOPTED by the following called vote this 13th day of September, 2017:

AYES:

NAYS:

ABSTENTIONS:

ABSENT:

Clerk/Secretary of the Board of Education
Hayward Unified School District
Alameda County, State of California

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	122,392,544.68		122,392,544.68			128,088,062.16
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	19,929.37		19,929.37			19,794.56
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	19,794.56		19,794.56	19,794.56		19,794.56
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			19,794.56			19,794.56
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2016-17 Actual			2017-18 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	273,127.96		273,127.96	268,629.00		268,629.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	871,870.16		871,870.16	488,727.00		488,727.00
4. Secured Roll Taxes (Object 8041)	31,532,208.72		31,532,208.72	31,245,926.00		31,245,926.00
5. Unsecured Roll Taxes (Object 8042)	1,824,056.56		1,824,056.56	2,413,816.00		2,413,816.00
6. Prior Years' Taxes (Object 8043)	(363,888.39)		(363,888.39)	(419,539.00)		(419,539.00)
7. Supplemental Taxes (Object 8044)	1,447,963.62		1,447,963.62	1,399,426.00		1,399,426.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	19,942,407.63		19,942,407.63	21,024,030.00		21,024,030.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	5,522,186.99		5,522,186.99	2,369,507.00		2,369,507.00
12. Parcel Taxes (Object 8621)	1,301,723.10		1,301,723.10	1,300,000.00		1,300,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	2,274,954.30		2,274,954.30	3,148,184.25		3,148,184.25
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	64,626,610.65	0.00	64,626,610.65	63,238,706.25	0.00	63,238,706.25
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	64,626,610.65	0.00	64,626,610.65	63,238,706.25	0.00	63,238,706.25

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,055,137.90			3,298,553.96
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			3,055,137.90			3,298,553.96
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	137,155,951.00		137,155,951.00	142,916,467.00		142,916,467.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(447,756.00)		(447,756.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	136,708,195.00	0.00	136,708,195.00	142,916,467.00	0.00	142,916,467.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	263,183,188.51		263,183,188.51	256,416,161.69		256,416,161.69
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	212,583.42		212,583.42	100,000.00		100,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2016-17 Actual			2017-18 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			122,392,544.68			128,088,062.16
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9932			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			128,088,062.16			132,814,511.65
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			64,626,610.65			63,238,706.25
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,375,347.20			2,375,347.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			66,516,589.41			72,874,359.36
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			66,516,589.41			72,874,359.36
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			106,015.16			53,103.58
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			64,732,625.81			63,291,809.83
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			66,410,574.25			72,821,255.78
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			64,732,625.81			
b. State Subventions (Line D8)			66,410,574.25			
c. Less: Excluded Appropriations (Line C23)			3,055,137.90			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			128,088,062.16			

