



2016
2017

UNAUDITED ACTUALS



Santa Ana
Unified School District





Santa Ana

Unified School District

BOARD OF EDUCATION



John Palacio

President

Current Term: 2014-2018



Valerie Amezcua

Vice President

Current Term: 2014-2018



Cecilia "Ceci" Iglesias

Clerk

Current Term: 2016-2020



Alfonso Alvarez, Ed.D.

Member

Current Term: 2016-2020



Rigo Rodriguez, Ph.D.

Member

Current Term: 2016-2020



Our Success, Our Passion

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

Success

Achievement

United

Service

Dedication

Vision Statement

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

Mission Statement

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

Santa Ana Unified School District

Santa Ana Unified School District's Pledge

I Pledge!

2017



I, _____, pledge to graduate from high school in the year _____. By graduating from high school, I know that I greatly increase my opportunities for success in college and career.



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Introduction and Overview

Mission Statement

The Santa Ana Unified School District is dedicated to high academic achievement, in a scholarly and supportive environment, ensuring that all students are prepared to accomplish their goals in life.

Vision Statement

The Santa Ana Unified School District is recognized as one of the leading American urban school districts, notable for the achievement of its students, the quality of its teachers, support staff, and administrators, the engagement of its community, the clarity of its strategies, and the effectiveness and efficiency of its systems. The District is on the cutting edge of equipping all students to succeed in their life goals, in American society, and in the free-market economy.

Board of Education Priorities

- Ensuring fiscal solvency
- Preserving staff, continuing to provide elementary support staff
- Maintaining integrity of programs, protecting services to the most vulnerable students
- School safety, health and well-being
- Maintaining athletics and music programs
- Maintaining 180-day instructional calendar

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The Unaudited Financial Statements for the 2016-17 represent the Districts financial transactions throughout the fiscal year. The unaudited financial statements have not yet been audited for compliance with Generally Accepted Accounting Principles (GAAP) or Governmental Accounting Standards Board (GASB) guidelines.

Definitions

Restricted Resources- Are those resources that are specified by the donor for specific uses.

Unrestricted Resourced- Are those resources whose uses are not subject to specific constraints and may be used for any purposes not prohibited by law.

Fund Balance- In governmental funds, the difference between assets and liabilities is reported as fund balance. Fund balance is divided into reserved and unreserved portions. Reserved fund balance is the portion that is not available for expenditure or that is legally segregated for a specific future use and therefore cannot be appropriated. For example, Stores, Prepaid Expenditures, and Revolving Cash are not available for spending, so the portion of fund balance represented by these items must be reserved.

The General Fund

The General Fund had an ending fund balance of \$106.6 million. The following Balance sheet represents the Districts Assets and Liabilities for 2016-17 as of June 30, 2017.

General Fund in Million	Unrestricted	Restricted	Total
Assets			
Cash	116.4	21.7	138.1
Accounts Receivable	26.2	19.5	45.7
Stores	.7		.7
Total Assets	143.3	41.2	184.5
Liabilities			
Accounts Payable	59.1	12.6	71.7
Unearned Revenue		6.2	6.2
Total Liabilities	59.1	18.8	77.9
Fund Balance	84.2	22.4	106.6

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2017

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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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)	61.53%
	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 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.	\$338,119,696.77 \$338,119,696.77
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	7.62%
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

Operating Funds

Unrestricted and Restricted



Artwork created by the Santa Ana Unified School District students from Lincoln Elementary School.

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	514,118,943.22	0.00	514,118,943.22	516,182,413.00	0.00	516,182,413.00	0.4%
2) Federal Revenue		8100-8299	709,765.38	47,934,809.54	48,644,574.92	567,169.00	42,479,927.51	43,047,096.51	-11.5%
3) Other State Revenue		8300-8599	20,129,690.85	71,269,586.23	91,399,277.08	8,988,221.00	72,762,172.87	81,750,393.87	-10.6%
4) Other Local Revenue		8600-8799	6,640,896.07	6,390,007.23	13,030,903.30	1,118,500.00	3,183,724.03	4,302,224.03	-67.0%
5) TOTAL REVENUES			541,599,295.52	125,594,403.00	667,193,698.52	526,856,303.00	118,425,824.41	645,282,127.41	-3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	216,910,039.39	63,517,425.24	280,427,464.63	206,422,522.72	61,127,509.85	267,550,032.57	-4.6%
2) Classified Salaries		2000-2999	55,367,781.71	35,559,079.27	90,926,860.98	55,138,581.23	37,095,684.11	92,234,265.34	1.4%
3) Employee Benefits		3000-3999	88,451,029.88	56,250,850.92	144,701,880.80	92,032,858.54	63,842,301.84	155,875,160.38	7.7%
4) Books and Supplies		4000-4999	15,822,614.15	9,513,189.46	25,335,803.61	30,934,329.33	13,339,157.23	44,273,486.56	74.7%
5) Services and Other Operating Expenditures		5000-5999	48,119,155.42	19,068,546.51	67,187,701.93	42,019,803.68	17,723,547.68	59,743,351.36	-11.1%
6) Capital Outlay		6000-6999	2,127,874.92	3,459,503.67	5,587,378.59	5,569,814.00	1,142,299.40	6,712,113.40	20.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,097,039.67	3,380,279.59	5,477,319.26	2,194,618.00	3,219,923.00	5,414,541.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,655,073.79)	3,376,293.38	(2,278,780.41)	(8,609,996.62)	5,726,647.72	(2,883,348.90)	26.5%
9) TOTAL EXPENDITURES			423,240,461.35	194,125,168.04	617,365,629.39	425,702,530.88	203,217,070.83	628,919,601.71	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			118,358,834.17	(68,530,765.04)	49,828,069.13	101,153,772.12	(84,791,246.42)	16,362,525.70	-67.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,216,779.13	0.00	29,216,779.13	11,027,664.99	0.00	11,027,664.99	-62.3%
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	(76,385,600.32)	76,385,600.32	0.00	(84,322,642.05)	84,322,642.05	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(105,602,379.45)	76,385,600.32	(29,216,779.13)	(95,350,307.04)	84,322,642.05	(11,027,664.99)	-62.3%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,756,454.72	7,854,835.28	20,611,290.00	5,803,465.08	(468,604.37)	5,334,860.71	-74.1%
b) Audit Adjustments		9793	71,177,067.73	14,492,859.75	85,669,927.48	84,231,264.24	22,397,995.03	106,629,259.27	24.5%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	71,177,067.73	14,492,859.75	85,669,927.48	84,231,264.24	22,397,995.03	106,629,259.27	24.5%
e) Adjusted Beginning Balance (F1c + F1d)			297,741.79	50,300.00	348,041.79	0.00	0.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			71,474,809.52	14,543,159.75	86,017,969.27	84,231,264.24	22,397,995.03	106,629,259.27	24.0%
			84,231,264.24	22,397,995.03	106,629,259.27	90,034,729.32	21,929,390.66	111,964,119.98	5.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	150,000.00	0.00	150,000.00	190,000.00	0.00	190,000.00	26.7%
Revolving Cash		9712	761,564.65	0.00	761,564.65	1,000,000.00	0.00	1,000,000.00	31.3%
Stores		9713	87,677.60	0.00	87,677.60	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	22,397,995.03	22,397,995.03	0.00	21,929,390.66	21,929,390.66	-2.1%
b) Restricted			25,445,158.58	0.00	25,445,158.58	16,536,835.57	0.00	16,536,835.57	-35.0%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			44,855,215.24	0.00	44,855,215.24	59,508,948.42	0.00	59,508,948.42	32.7%
Other Assignments		9780	296,192.96	0.00	296,192.96	0.00	0.00	0.00	0.0%
010032 Civic Center	0000	9780	49,630.94	0.00	49,630.94	0.00	0.00	0.00	0.0%
010033 Godinez Rental Fees	0000	9780	4,034,391.38	0.00	4,034,391.38	0.00	0.00	0.00	0.0%
010720 One-time discretionary (SBAC &	0000	9780	508,099.67	0.00	508,099.67	0.00	0.00	0.00	0.0%
010720 Furniture/equipment for ALA ex	0000	9780	7,512,625.83	0.00	7,512,625.83	0.00	0.00	0.00	0.0%
010803 Instructional Materials (Math ad	0000	9780	170,268.00	0.00	170,268.00	0.00	0.00	0.00	0.0%
010719 WIN-Attendance Recovery	0000	9780	420,000.46	0.00	420,000.46	0.00	0.00	0.00	0.0%
010808 Career Technical Education	0000	9780	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.0%
010000 Walker-Roosevelt Joint Use	0000	9780	7,000,000.00	0.00	7,000,000.00	0.00	0.00	0.00	0.0%
010031 Enterprise Resource Planning (	0000	9780	128,000.00	0.00	128,000.00	0.00	0.00	0.00	0.0%
010031 Athletic equipment	0000	9780	3,180,953.00	0.00	3,180,953.00	0.00	0.00	0.00	0.0%
010031 Artificial Turf	0000	9780	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	0.0%
010031 Early Learning	0000	9780	2,500,000.00	0.00	2,500,000.00	0.00	0.00	0.00	0.0%
010031 Specialized spaces	0000	9780	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	0.0%
010031 Dual language immersion	0000	9780	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)	
010031 Purchase of vehicles	0000	9780	800,000.00		800,000.00				
010031 Mariachi/folklorico	0000	9780	200,000.00		200,000.00				
010000 Declining Enrollment	0000	9780	14,005,053.00		14,005,053.00				
010032 Civic Center	0000	9780				296,239.51		296,239.51	
010033 Godinez Rental Fees	0000	9780				74,119.57		74,119.57	
010720 One-time discretionary (SBAC &	0000	9780				4,034,391.38		4,034,391.38	
010720 Furniture/equipment for ALA ex	0000	9780				508,099.67		508,099.67	
010803 Instructional Materials (Math ad-	0000	9780				7,512,625.83		7,512,625.83	
010719 WIN-Attendance Recovery	0000	9780				170,268.00		170,268.00	
010808 Career Technical Education	0000	9780				420,000.46		420,000.46	
010000 Walker-Roosevelt Joint Use	0000	9780				50,000.00		50,000.00	
010031 Enterprise Resource Planning (	0000	9780				7,000,000.00		7,000,000.00	
010031 Athletic equipment	0000	9780				128,000.00		128,000.00	
010031 Artificial Turf	0000	9780				3,180,953.00		3,180,953.00	
010031 Early Learning	0000	9780				3,000,000.00		3,000,000.00	
010031 Specialized spaces	0000	9780				2,500,000.00		2,500,000.00	
010031 Dual Language immersion	0000	9780				1,000,000.00		1,000,000.00	
010031 Purchase of vehicles	0000	9780				792,100.00		792,100.00	
010031 Mariachi/folklorico	0000	9780				200,000.00		200,000.00	
010000 Declining enrollment	0000	9780				28,642,151.00		28,642,151.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,931,648.17	0.00	12,931,648.17	12,798,945.33	0.00	12,798,945.33	-1.0%
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	115,492,589.96	21,362,607.19	136,855,197.15			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	778,678.69	308,350.76	1,087,029.45			
c) in Revolving Fund		9130	150,000.00	0.00	150,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	8,182,099.99	19,277,815.57	27,459,915.56			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	17,925,721.85	219,253.77	18,144,975.62			
6) Stores		9320	761,564.65	0.00	761,564.65			
7) Prepaid Expenditures		9330	87,677.60	0.00	87,677.60			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			143,378,332.74	41,168,027.29	184,546,360.03			
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	23,319,793.82	9,765,542.60	33,085,336.42			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	35,827,274.68	2,823,595.91	38,650,870.59			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	6,180,893.75	6,180,893.75			
6) TOTAL LIABILITIES			59,147,068.50	18,770,032.26	77,917,100.76			
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								

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	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)	
			84,231,264.24	22,397,995.03	106,629,259.27				

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	315,056,736.82	0.00	315,056,736.82	327,693,250.00	0.00	327,693,250.00	4.0%
Education Protection Account State Aid - Current Year		8012	66,212,753.00	0.00	66,212,753.00	59,642,680.00	0.00	59,642,680.00	-9.9%
State Aid - Prior Years		8019	(186,431.45)	0.00	(186,431.45)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	574,666.57	0.00	574,666.57	574,666.00	0.00	574,666.00	0.0%
Timber Yield Tax		8022	8.16	0.00	8.16	11.00	0.00	11.00	34.8%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	88,283,238.34	0.00	88,283,238.34	88,984,536.00	0.00	88,984,536.00	0.8%
Unsecured Roll Taxes		8042	5,439,530.10	0.00	5,439,530.10	5,487,281.00	0.00	5,487,281.00	0.9%
Prior Years' Taxes		8043	988,024.71	0.00	988,024.71	990,212.00	0.00	990,212.00	0.2%
Supplemental Taxes		8044	6,420,438.75	0.00	6,420,438.75	5,998,449.00	0.00	5,998,449.00	-6.6%
Education Revenue Augmentation Fund (ERAF)		8045	32,979,904.22	0.00	32,979,904.22	30,392,530.00	0.00	30,392,530.00	-7.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,313,280.33	0.00	16,313,280.33	13,595,342.00	0.00	13,595,342.00	-16.7%
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			532,082,149.55	0.00	532,082,149.55	533,358,957.00	0.00	533,358,957.00	0.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(4,003,028.33)		(4,003,028.33)	(3,754,792.00)		(3,754,792.00)	-6.2%
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	(13,960,178.00)	0.00	(13,960,178.00)	(13,421,752.00)	0.00	(13,421,752.00)	-3.9%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_LCFF SOURCES			514,118,943.22	0.00	514,118,943.22	516,182,413.00	0.00	516,182,413.00	0.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,290,777.00	9,290,777.00	0.00	9,290,777.00	9,290,777.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,553,333.32	2,553,333.32	0.00	2,549,944.00	2,549,944.00	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		16,436,378.15	16,436,378.15		14,216,751.00	14,216,751.00	-13.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		3,630,523.48	3,630,523.48		2,105,634.00	2,105,634.00	-42.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		84,405.00	84,405.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		2,588,334.01	2,588,334.01		2,645,926.00	2,645,926.00	2.2%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		5,400,375.08	5,400,375.08		3,202,555.00	3,202,555.00	-40.7%
Career and Technical Education	3500-3599	8290		509,537.00	509,537.00		421,589.00	421,589.00	-17.3%
All Other Federal Revenue	All Other	8290	709,765.38	7,525,551.50	8,235,316.88	567,169.00	7,962,346.51	8,529,515.51	3.6%
TOTAL, FEDERAL REVENUE			709,765.38	47,934,809.54	48,644,574.92	567,169.00	42,479,927.51	43,047,096.51	-11.5%
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		27,464,335.00	27,464,335.00		27,232,798.00	27,232,798.00	-0.8%
Prior Years	6500	8319		271,341.00	271,341.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	408,356.00	408,356.00	0.00	410,000.00	410,000.00	0.4%
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	12,509,104.00	0.00	12,509,104.00	1,750,919.00	0.00	1,750,919.00	-86.0%
Lottery - Unrestricted and Instructional Materials		8560	7,384,688.45	1,995,322.85	9,380,011.30	7,037,302.00	2,199,157.00	9,236,459.00	-1.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		8,059,813.13	8,059,813.13		8,061,117.68	8,061,117.68	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		3,302,847.00	3,302,847.00		3,392,275.00	3,392,275.00	2.7%
Career Technical Education Incentive									

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)	
Grant Program	6387	8590		219,069.58	219,069.58		1,447,726.39	1,447,726.39	560.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		90,000.00	90,000.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	235,898.40	29,458,501.67	29,694,400.07	200,000.00	30,019,098.80	30,219,098.80	1.8%
TOTAL, OTHER STATE REVENUE			20,129,690.85	71,269,586.23	91,399,277.08	8,988,221.00	72,762,172.87	81,750,393.87	-10.6%

Description	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	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds Not Subject to LCFF Deduction	49,379.96	0.00	49,379.96	45,000.00	0.00	45,000.00
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Sales						
Sale of Equipment/Supplies	37,390.54	0.00	37,390.54	20,000.00	0.00	20,000.00
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals	599,563.43	649,955.33	1,249,518.76	402,000.00	532,344.00	934,344.00
Interest	1,098,777.38	0.00	1,098,777.38	350,000.00	0.00	350,000.00
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services	385,053.00	16,500.00	401,553.00	0.00	0.00	0.00
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue Plus: Misc Funds Non-LCFF						
California Dept of Education SACS Financial Reporting Software - 2017.2.0 File: fund-a (Rev 06/08/2017)						

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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,470,731.76	4,765,351.90	9,236,083.66	301,500.00	1,565,695.03	1,867,195.03	-79.8%
Tuition		8710	0.00	958,200.00	958,200.00	0.00	1,085,685.00	1,085,685.00	13.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,640,896.07	6,390,007.23	13,030,903.30	1,118,500.00	3,183,724.03	4,302,224.03	-67.0%
TOTAL, REVENUES			541,599,295.52	125,594,403.00	667,193,698.52	526,856,303.00	118,425,824.41	645,282,127.41	-3.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	180,252,029.28	49,639,338.33	229,891,367.61	172,672,350.19	48,369,776.30	221,042,126.49	-3.8%
Certificated Pupil Support Salaries		1200	9,479,844.92	5,470,768.56	14,950,613.48	9,599,524.97	5,657,186.46	15,256,711.43	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,210,951.38	1,728,152.51	19,939,103.89	17,558,847.76	1,592,146.00	19,150,993.76	-4.0%
Other Certificated Salaries		1900	8,967,213.81	6,679,165.84	15,646,379.65	6,591,799.80	5,508,401.09	12,100,200.89	-22.7%
TOTAL, CERTIFICATED SALARIES			216,910,039.39	63,517,425.24	280,427,464.63	206,422,522.72	61,127,509.85	267,550,032.57	-4.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,596,103.47	23,166,573.85	27,762,677.32	4,677,794.93	24,321,831.67	28,999,626.60	4.5%
Classified Support Salaries		2200	19,521,900.69	7,791,730.19	27,313,630.88	19,626,317.29	8,308,887.57	27,935,204.86	2.3%
Classified Supervisors' and Administrators' Salaries		2300	3,609,464.82	967,309.06	4,576,773.88	3,911,636.98	1,044,275.42	4,955,912.40	8.3%
Clerical, Technical and Office Salaries		2400	22,330,082.29	2,880,120.28	25,210,202.57	21,793,518.46	2,471,028.96	24,264,547.42	-3.8%
Other Classified Salaries		2900	5,310,230.44	753,345.89	6,063,576.33	5,129,313.57	949,660.49	6,078,974.06	0.3%
TOTAL, CLASSIFIED SALARIES			55,367,781.71	35,559,079.27	90,926,860.98	55,138,581.23	37,095,684.11	92,234,265.34	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	26,766,995.02	28,489,086.11	55,256,081.13	29,446,922.92	32,372,169.50	61,819,092.42	11.9%
PERS		3201-3202	7,038,151.45	5,005,358.06	12,043,509.51	8,024,227.45	5,880,153.35	13,904,380.80	15.5%
OASDI/Medicare/Alternative		3301-3302	6,822,710.94	3,631,546.21	10,454,257.15	6,772,634.54	3,816,306.94	10,588,941.48	1.3%
Health and Welfare Benefits		3401-3402	36,905,827.59	15,301,090.06	52,206,917.65	38,229,492.28	16,356,618.47	54,586,110.75	4.6%
Unemployment Insurance		3501-3502	132,701.50	48,438.82	181,140.32	147,860.73	49,121.74	196,982.47	8.7%
Workers' Compensation		3601-3602	3,954,620.20	1,435,354.27	5,389,974.47	3,904,423.93	1,463,634.63	5,368,058.56	-0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,830,023.18	2,339,977.39	9,170,000.57	5,507,296.69	3,904,297.21	9,411,593.90	2.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			88,451,029.88	56,250,850.92	144,701,880.80	92,032,858.54	63,842,301.84	155,875,160.38	7.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	235,615.42	1,416,792.92	1,652,408.34	7,880,800.00	1,202,342.00	9,083,142.00	449.7%
Books and Other Reference Materials		4200	36,666.29	196,195.96	232,862.25	11,220.00	42,859.49	54,079.49	-76.8%
Materials and Supplies		4300	11,305,631.57	5,886,703.94	17,192,335.51	20,635,504.57	10,585,566.83	31,221,071.40	81.6%

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)	
Noncapitalized Equipment		4400	3,243,427.87	2,012,787.89	5,256,215.76	1,408,804.76	1,508,388.91	2,917,193.67	-44.5%
Food		4700	1,001,273.00	708.75	1,001,981.75	998,000.00	0.00	998,000.00	-0.4%
TOTAL, BOOKS AND SUPPLIES			15,822,614.15	9,513,189.46	25,335,803.61	30,934,329.33	13,339,157.23	44,273,486.56	74.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	13,393,022.62	8,387,777.41	21,780,800.03	13,168,918.55	6,757,247.77	19,926,166.32	-8.5%
Travel and Conferences		5200	599,885.50	815,759.49	1,415,644.99	676,003.88	478,360.53	1,154,364.41	-18.5%
Dues and Memberships		5300	375,078.29	137,375.11	512,453.40	555,246.00	48,171.00	603,417.00	17.8%
Insurance		5400 - 5450	3,017,797.71	5,918.66	3,023,716.37	3,614,355.00	5,807.00	3,620,162.00	19.7%
Operations and Housekeeping Services		5500	7,858,381.62	47,772.37	7,906,153.99	8,989,092.00	81,550.00	9,070,642.00	14.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,112,813.88	2,264,889.92	5,377,703.80	3,383,743.82	3,578,554.00	6,962,297.82	29.5%
Transfers of Direct Costs		5710	(748,925.72)	748,925.72	0.00	(606,172.48)	606,172.48	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(60,110.93)	0.00	(60,110.93)	(33,170.00)	0.00	(33,170.00)	-44.8%
Professional/Consulting Services and Operating Expenditures		5800	20,339,708.69	6,657,042.43	26,996,751.12	11,473,776.91	6,025,032.06	17,498,808.97	-35.2%
Communications		5900	231,503.76	3,085.40	234,589.16	798,010.00	142,652.84	940,662.84	301.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,119,155.42	19,068,546.51	67,187,701.93	42,019,803.68	17,723,547.68	59,743,351.36	-11.1%

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	49,390.72	0.00	49,390.72	74,030.00	0.00	74,030.00	49.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	381,949.42	2,814,263.09	3,196,212.51	1,500,000.00	182,299.40	1,682,299.40	-47.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,409,283.09	590,992.40	2,000,275.49	3,730,284.00	900,000.00	4,630,284.00	131.5%
Equipment Replacement		6500	287,251.69	54,248.18	341,499.87	265,500.00	60,000.00	325,500.00	-4.7%
TOTAL CAPITAL OUTLAY			2,127,874.92	3,459,503.67	5,587,378.59	5,569,814.00	1,142,299.40	6,712,113.40	20.1%
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	8,998.00	8,998.00	0.00	8,998.00	8,998.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	864,370.48	864,370.48	0.00	580,286.00	580,286.00	-32.9%
Payments to County Offices		7142	1,845,515.93	2,425,068.11	4,270,584.04	1,943,094.00	2,548,796.00	4,491,890.00	5.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		81,843.00	81,843.00		81,843.00	81,843.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	251,523.74	0.00	251,523.74	251,524.00	0.00	251,524.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,097,039.67	3,380,279.59	5,477,319.26	2,194,618.00	3,219,923.00	5,414,541.00	-1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,376,293.38)	3,376,293.38	0.00	(5,726,647.72)	5,726,647.72	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,278,780.41)	0.00	(2,278,780.41)	(2,883,348.90)	0.00	(2,883,348.90)	26.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,655,073.79)	3,376,293.38	(2,278,780.41)	(8,609,996.62)	5,726,647.72	(2,883,348.90)	26.5%
TOTAL, EXPENDITURES			423,240,461.35	194,125,166.04	617,365,629.39	425,702,530.88	203,217,070.83	628,919,601.71	1.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	21,388,229.55	0.00	21,388,229.55	6,232,437.99	0.00	6,232,437.99	-70.9%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	511,042.97	0.00	511,042.97	6,000.00	0.00	6,000.00	-98.8%
Other Authorized Interfund Transfers Out		7619	7,317,506.61	0.00	7,317,506.61	4,789,227.00	0.00	4,789,227.00	-34.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			29,216,779.13	0.00	29,216,779.13	11,027,664.99	0.00	11,027,664.99	-62.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2016-17 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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(76,484,776.34)	76,484,776.34	0.00	(84,322,642.05)	84,322,642.05	0.00	0.0%
Contributions from Restricted Revenues		8990	99,176.02	(99,176.02)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(76,385,600.32)	76,385,600.32	0.00	(84,322,642.05)	84,322,642.05	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(105,602,379.45)	76,385,600.32	(29,216,779.13)	(95,350,307.04)	84,322,642.05	(11,027,664.99)	-62.3%

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	514,118,943.22	0.00	514,118,943.22	516,182,413.00	0.00	516,182,413.00	0.4%
2) Federal Revenue		8100-8299	709,765.38	47,934,809.54	48,644,574.92	567,169.00	42,479,927.51	43,047,096.51	-11.5%
3) Other State Revenue		8300-8599	20,129,690.85	71,269,586.23	91,399,277.08	8,988,221.00	72,762,172.87	81,750,393.87	-10.6%
4) Other Local Revenue		8600-8799	6,640,896.07	6,390,007.23	13,030,903.30	1,118,500.00	3,183,724.03	4,302,224.03	-67.0%
5) TOTAL REVENUES			541,599,295.52	125,594,403.00	667,193,698.52	526,856,303.00	118,425,824.41	645,282,127.41	-3.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		258,386,382.86	135,287,156.80	393,673,539.66	266,017,546.52	142,613,497.86	408,631,044.38	3.8%
2) Instruction - Related Services	2000-2999		54,057,338.68	19,699,851.75	73,757,190.43	49,523,782.47	18,370,146.24	67,893,928.71	-7.9%
3) Pupil Services	3000-3999		31,241,972.40	13,872,438.81	45,114,411.21	32,979,837.23	14,693,599.99	47,673,437.22	5.7%
4) Ancillary Services	4000-4999		6,356,265.29	160,982.80	6,517,248.09	10,366,586.84	57,733.00	10,424,319.84	59.9%
5) Community Services	5000-5999		130,805.72	5,000.00	135,805.72	141,555.20	0.00	141,555.20	4.2%
6) Enterprise	6000-6999		7,515.51	0.00	7,515.51	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		34,435,422.61	3,917,135.65	38,352,558.26	24,746,348.58	6,319,437.73	31,065,786.31	-19.0%
8) Plant Services	8000-8999		36,522,105.91	17,802,322.64	54,324,428.55	39,726,615.04	17,942,733.01	57,669,348.05	6.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,102,652.37	3,380,279.59	5,482,931.96	2,200,259.00	3,219,923.00	5,420,182.00	-1.1%
10) TOTAL EXPENDITURES			423,240,461.35	194,125,168.04	617,365,629.39	425,702,530.88	203,217,070.83	628,919,601.71	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			118,358,834.17	(68,530,765.04)	49,828,069.13	101,153,772.12	(84,791,246.42)	16,362,525.70	-67.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,216,779.13	0.00	29,216,779.13	11,027,664.99	0.00	11,027,664.99	-62.3%
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	(76,385,600.32)	76,385,600.32	0.00	(84,322,642.05)	84,322,642.05	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(105,602,379.45)	76,385,600.32	(29,216,779.13)	(95,350,307.04)	84,322,642.05	(11,027,664.99)	-62.3%

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)			12,756,454.72	7,854,835.28	20,611,290.00	5,803,465.08	(468,604.37)	5,334,860.71	-74.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	71,177,067.73	14,492,859.75	85,669,927.48	84,231,264.24	22,397,995.03	106,629,259.27	24.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	71,177,067.73	14,492,859.75	85,669,927.48	84,231,264.24	22,397,995.03	106,629,259.27	24.5%
d) Other Restatements			297,741.79	50,300.00	348,041.79	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,474,809.52	14,543,159.75	86,017,969.27	84,231,264.24	22,397,995.03	106,629,259.27	24.0%
2) Ending Balance, June 30 (E + F1e)			84,231,264.24	22,397,995.03	106,629,259.27	90,034,729.32	21,929,390.66	111,964,119.98	5.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	150,000.00	0.00	150,000.00	190,000.00	0.00	190,000.00	26.7%
Revolving Cash		9712	761,564.65	0.00	761,564.65	1,000,000.00	0.00	1,000,000.00	31.3%
Stores		9713	87,677.60	0.00	87,677.60	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	22,397,995.03	22,397,995.03	0.00	21,929,390.66	21,929,390.66	-2.1%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	25,445,158.58	0.00	25,445,158.58	16,536,835.57	0.00	16,536,835.57	-35.0%
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	44,855,215.24	0.00	44,855,215.24	59,508,948.42	0.00	59,508,948.42	32.7%
010032 Civic Center		9780	296,192.96		296,192.96				
010033 Godinez Rental Fees		9780	49,630.94		49,630.94				
010720 One-time discretionary (SBAC t		9780	4,034,391.38		4,034,391.38				
010720 Furniture/equipment for ALA exj		9780	508,099.67		508,099.67				
010803 Instructional Materials (Math ad		9780	7,512,625.83		7,512,625.83				
010719 WIN-Attendance Recovery		9780	170,268.00		170,268.00				
010808 Career Technical Education		9780	420,000.46		420,000.46				
010000 Walker-Roosevelt Joint Use		9780	50,000.00		50,000.00				
010031 Enterprise Resource Planning (		9780	7,000,000.00		7,000,000.00				
010031 Athletic equipment		9780	128,000.00		128,000.00				
010031 Artificial Turf		9780	3,180,953.00		3,180,953.00				
010031 Early Learning		9780	3,000,000.00		3,000,000.00				

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)	
010031 Specialized spaces	0000	9780	2,500,000.00		2,500,000.00				
010031 Dual language immersion	0000	9780	1,000,000.00		1,000,000.00				
010031 Purchase of vehicles	0000	9780	800,000.00		800,000.00				
010031 Mariachi/folklorico	0000	9780	200,000.00		200,000.00				
010000 Declining Enrollment	0000	9780	14,005,053.00		14,005,053.00				
010032 Civic Center	0000	9780				296,239.51		296,239.51	
010033 Godinez Rental Fees	0000	9780				74,119.57		74,119.57	
010720 One-time discretionary (SBAC &	0000	9780				4,034,391.38		4,034,391.38	
010720 Furniture/equipment for ALA ex)	0000	9780				508,099.67		508,099.67	
010803 Instructional Materials (Math ad	0000	9780				7,512,625.83		7,512,625.83	
010719 WIN-Attendance Recovery	0000	9780				170,268.00		170,268.00	
010808 Career Technical Education	0000	9780				420,000.46		420,000.46	
010000 Walker-Roosevelt Joint Use	0000	9780				50,000.00		50,000.00	
010031 Enterprise Resource Planning (	0000	9780				7,000,000.00		7,000,000.00	
010031 Athletic equipment	0000	9780				128,000.00		128,000.00	
010031 Artificial Turf	0000	9780				3,180,953.00		3,180,953.00	
010031 Early Learning	0000	9780				3,000,000.00		3,000,000.00	
010031 Specialized spaces	0000	9780				2,500,000.00		2,500,000.00	
010031 Dual Language immersion	0000	9780				1,000,000.00		1,000,000.00	
010031 Purchase of vehicles	0000	9780				792,100.00		792,100.00	
010031 Mariachi/folklorico	0000	9780				200,000.00		200,000.00	
010000 Declining enrollment	0000	9780				28,642,151.00		28,642,151.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,931,648.17	0.00	12,931,648.17	12,798,945.33	0.00	12,798,945.33	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	967,551.76	872,990.04
6230	California Clean Energy Jobs Act	3,245,853.85	6,313,962.45
6264	Educator Effectiveness (15-16)	2,341,063.36	0.00
6512	Special Ed: Mental Health Services	1,394,103.09	1,118,106.18
7338	College Readiness Block Grant	2,113,932.00	1,242,987.55
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	5,983,946.94	6,319,962.41
9010	Other Restricted Local	6,351,544.03	6,061,382.03
Total, Restricted Balance		22,397,995.03	21,929,390.66

Charter Schools Special Revenue Fund



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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,107,960.00	3,435,427.00	63.0%
2) Federal Revenue		8100-8299	42,332.72	66,416.00	56.9%
3) Other State Revenue		8300-8599	269,502.85	329,187.00	22.1%
4) Other Local Revenue		8600-8799	10,693.07	10,000.00	-6.5%
5) TOTAL, REVENUES			2,430,488.64	3,841,030.00	58.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,040,856.27	1,157,436.00	11.2%
2) Classified Salaries		2000-2999	360,014.88	434,767.79	20.8%
3) Employee Benefits		3000-3999	512,533.91	636,766.77	24.2%
4) Books and Supplies		4000-4999	490,169.52	129,648.00	-73.6%
5) Services and Other Operating Expenditures		5000-5999	173,491.87	26,850.21	-84.5%
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	119,402.52	256,915.00	115.2%
9) TOTAL, EXPENDITURES			2,696,468.97	2,642,383.77	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(265,980.33)	1,198,646.23	-550.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	660,969.36	97,712.00	-85.2%
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			660,969.36	97,712.00	-85.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			394,989.03	1,296,358.23	228.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	394,989.03	New
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	394,989.03	New
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	394,989.03	New
2) Ending Balance, June 30 (E + F1e)			394,989.03	1,691,347.26	328.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,732.98	4,732.98	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	390,256.05	1,686,614.28	332.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	444,901.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	300.00		
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	189,320.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	982,585.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,617,106.81		
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	131,225.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,090,892.40		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,222,117.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			394,989.03		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,515,577.00	2,498,915.00	64.9%
Education Protection Account State Aid - Current Year		8012	45,360.00	71,130.00	56.8%
State Aid - Prior Years		8019	(104.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	547,127.00	865,382.00	58.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,107,960.00	3,435,427.00	63.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	42,332.72	66,416.00	56.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			42,332.72	66,416.00	56.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	27,853.00	3,175.00	-88.6%
Lottery - Unrestricted and Instructional Materials		8560	23,621.22	69,399.00	193.8%
After School Education and Safety (ASES)	6010	8590	137,196.63	150,000.00	9.3%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	80,832.00	106,613.00	31.9%
TOTAL, OTHER STATE REVENUE			269,502.85	329,187.00	22.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,793.07	10,000.00	2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	900.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,693.07	10,000.00	-6.5%
TOTAL, REVENUES			2,430,488.64	3,841,030.00	58.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	889,971.06	1,032,135.00	16.0%
Certificated Pupil Support Salaries		1200	9,931.46	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	117,850.06	125,301.00	6.3%
Other Certificated Salaries		1900	23,103.69	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,040,856.27	1,157,436.00	11.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	89,667.60	79,065.00	-11.8%
Classified Support Salaries		2200	52,012.00	52,145.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	2,750.12	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	172,927.60	200,498.00	15.9%
Other Classified Salaries		2900	42,657.56	103,059.79	141.6%
TOTAL, CLASSIFIED SALARIES			360,014.88	434,767.79	20.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	211,286.05	273,630.26	29.5%
PERS		3201-3202	44,096.07	51,518.00	16.8%
OASDI/Medicare/Alternative		3301-3302	38,136.51	40,603.42	6.5%
Health and Welfare Benefits		3401-3402	162,611.84	182,728.00	12.4%
Unemployment Insurance		3501-3502	689.56	796.15	15.5%
Workers' Compensation		3601-3602	20,287.78	23,723.94	16.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	35,426.10	63,767.00	80.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			512,533.91	636,766.77	24.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	16,524.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	282,531.22	113,124.00	-60.0%
Noncapitalized Equipment		4400	207,638.30	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			490,169.52	129,648.00	-73.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	31,281.00	0.00	-100.0%
Travel and Conferences		5200	7,091.89	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,752.32	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,332.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,243.03	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	93,510.67	24,860.21	-73.4%
Communications		5900	280.96	1,990.00	608.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			173,491.87	26,850.21	-84.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	119,402.52	256,915.00	115.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			119,402.52	256,915.00	115.2%
TOTAL, EXPENDITURES			2,696,468.97	2,642,383.77	-2.0%

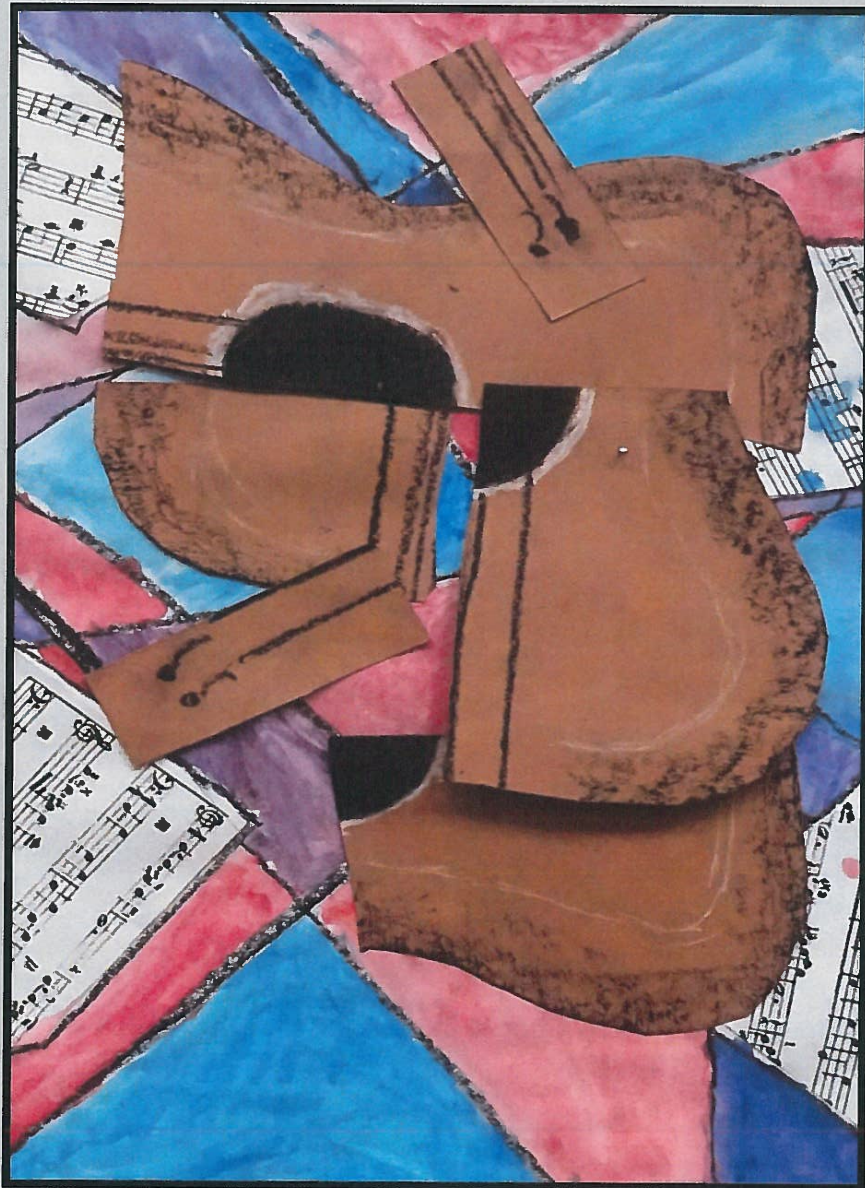
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	660,969.36	97,712.00	-85.2%
(a) TOTAL, INTERFUND TRANSFERS IN			660,969.36	97,712.00	-85.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			660,969.36	97,712.00	-85.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,107,960.00	3,435,427.00	63.0%
2) Federal Revenue		8100-8299	42,332.72	66,416.00	56.9%
3) Other State Revenue		8300-8599	269,502.85	329,187.00	22.1%
4) Other Local Revenue		8600-8799	10,693.07	10,000.00	-6.5%
5) TOTAL, REVENUES			2,430,488.64	3,841,030.00	58.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,957,327.50	1,863,898.26	-4.8%
2) Instruction - Related Services	2000-2999		451,495.90	453,624.51	0.5%
3) Pupil Services	3000-3999		16,351.11	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		119,949.70	257,515.00	114.7%
8) Plant Services	8000-8999		151,344.76	67,346.00	-55.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,696,468.97	2,642,383.77	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(265,980.33)	1,198,646.23	-550.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	660,969.36	97,712.00	-85.2%
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			660,969.36	97,712.00	-85.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			394,989.03	1,296,358.23	228.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	394,989.03	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	394,989.03	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	394,989.03	New
2) Ending Balance, June 30 (E + F1e)			394,989.03	1,691,347.26	328.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,732.98	4,732.98	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	390,256.05	1,686,614.28	332.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6300	Lottery: Instructional Materials	3,832.98	3,832.98
9010	Other Restricted Local	900.00	900.00
Total, Restricted Balance		<u>4,732.98</u>	<u>4,732.98</u>

Child Development Fund



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

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	5,371,480.99	5,968,641.00	11.1%
4) Other Local Revenue		8600-8799	30,714.24	19,352.00	-37.0%
5) TOTAL, REVENUES			5,402,195.23	5,987,993.00	10.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,315,299.42	2,509,887.00	8.4%
2) Classified Salaries		2000-2999	793,846.34	870,139.06	9.6%
3) Employee Benefits		3000-3999	1,469,737.85	1,946,368.08	32.4%
4) Books and Supplies		4000-4999	260,553.76	118,091.00	-54.7%
5) Services and Other Operating Expenditures		5000-5999	164,339.81	48,388.00	-70.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	252,079.81	488,119.86	93.6%
9) TOTAL, EXPENDITURES			5,255,856.99	5,980,993.00	13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			146,338.24	7,000.00	-95.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			146,338.24	7,000.00	-95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	98,941.59	245,279.83	147.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			98,941.59	245,279.83	147.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			98,941.59	245,279.83	147.9%
2) Ending Balance, June 30 (E + F1e)					
			245,279.83	252,279.83	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	245,254.18	252,254.18	2.9%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	25.65	25.65	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	1,012,468.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,853.00		
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	567,408.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	27,723.27		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,613,452.93		
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	210,636.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	823,170.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	334,366.23		
6) TOTAL, LIABILITIES			1,368,173.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			245,279.83		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,197,205.99	5,589,169.00	7.5%
All Other State Revenue	All Other	8590	174,275.00	379,472.00	117.7%
TOTAL, OTHER STATE REVENUE			5,371,480.99	5,968,641.00	11.1%
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	6,442.59	7,000.00	8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	24,246.00	12,352.00	-49.1%
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	25.65	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,714.24	19,352.00	-37.0%
TOTAL, REVENUES			5,402,195.23	5,987,993.00	10.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,079,850.87	2,272,464.00	9.3%
Certificated Pupil Support Salaries		1200	41,672.98	41,831.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	76,525.75	78,162.00	2.1%
Other Certificated Salaries		1900	117,249.82	117,430.00	0.2%
TOTAL, CERTIFICATED SALARIES			2,315,299.42	2,509,887.00	8.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	364,760.21	419,795.50	15.1%
Classified Support Salaries		2200	33,264.52	25,500.00	-23.3%
Classified Supervisors' and Administrators' Salaries		2300	108,049.97	106,516.37	-1.4%
Clerical, Technical and Office Salaries		2400	115,151.68	170,640.19	48.2%
Other Classified Salaries		2900	172,619.96	147,687.00	-14.4%
TOTAL, CLASSIFIED SALARIES			793,846.34	870,139.06	9.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	403,259.95	473,463.00	17.4%
PERS		3201-3202	142,081.14	211,398.22	48.8%
OASDI/Medicare/Alternative		3301-3302	109,668.16	134,404.64	22.6%
Health and Welfare Benefits		3401-3402	698,606.81	932,138.64	33.4%
Unemployment Insurance		3501-3502	1,521.82	1,690.32	11.1%
Workers' Compensation		3601-3602	44,854.11	50,374.08	12.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	69,745.86	142,899.18	104.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,469,737.85	1,946,368.08	32.4%
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	246,021.94	118,091.00	-52.0%
Noncapitalized Equipment		4400	14,531.82	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			260,553.76	118,091.00	-54.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	387.00	1,500.00	287.6%
Travel and Conferences		5200	21,395.01	0.00	-100.0%
Dues and Memberships		5300	2,433.57	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,862.07	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,685.25	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	108,875.47	46,888.00	-56.9%
Communications		5900	701.44	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			164,339.81	48,388.00	-70.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	252,079.81	488,119.86	93.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			252,079.81	488,119.86	93.6%
TOTAL, EXPENDITURES			5,255,856.99	5,980,993.00	13.8%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,371,480.99	5,968,641.00	11.1%
4) Other Local Revenue		8600-8799	30,714.24	19,352.00	-37.0%
5) TOTAL, REVENUES			5,402,195.23	5,987,993.00	10.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,948,917.99	4,469,202.84	13.2%
2) Instruction - Related Services	2000-2999		688,502.95	688,762.78	0.0%
3) Pupil Services	3000-3999		345,653.31	334,907.52	-3.1%
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		252,079.81	488,119.86	93.6%
8) Plant Services	8000-8999		20,702.93	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,255,856.99	5,980,993.00	13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			146,338.24	7,000.00	-95.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			146,338.24	7,000.00	-95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,941.59	245,279.83	147.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,941.59	245,279.83	147.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,941.59	245,279.83	147.9%
2) Ending Balance, June 30 (E + F1e)			245,279.83	252,279.83	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			245,254.18	252,254.18	2.9%
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	25.65	25.65	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	245,254.18	252,254.18
Total, Restricted Balance		245,254.18	252,254.18

Cafeteria Special Revenue Fund



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

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	38,275,130.67	37,961,276.00	-0.8%
3) Other State Revenue		8300-8599	2,436,562.35	2,433,240.00	-0.1%
4) Other Local Revenue		8600-8799	2,416,769.63	2,296,000.00	-5.0%
5) TOTAL, REVENUES			43,128,462.65	42,690,516.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,282,658.05	12,365,085.00	9.6%
3) Employee Benefits		3000-3999	5,532,465.69	6,234,400.00	12.7%
4) Books and Supplies		4000-4999	20,938,192.16	21,001,150.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	1,012,905.41	1,129,165.00	11.5%
6) Capital Outlay		6000-6999	1,711,501.60	2,560,500.00	49.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,907,298.08	2,138,314.04	12.1%
9) TOTAL, EXPENDITURES			42,385,020.99	45,428,614.04	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			743,441.66	(2,738,098.04)	-468.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	511,042.97	6,000.00	-98.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			511,042.97	6,000.00	-98.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,254,484.63	(2,732,098.04)	-317.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	22,784,909.27	24,039,393.90	5.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			22,784,909.27	24,039,393.90	5.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			22,784,909.27	24,039,393.90	5.5%
2) Ending Balance, June 30 (E + F1e)					
			24,039,393.90	21,307,295.86	-11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	6,130.30	0.00	-100.0%
Stores					
		9712	610,131.19	0.00	-100.0%
Prepaid Expenditures					
		9713	759.00	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	23,422,373.41	21,307,295.86	-9.0%
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	21,226,689.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	81,193.70		
c) in Revolving Fund		9130	6,130.30		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,527,246.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	760,005.33		
6) Stores		9320	610,131.19		
7) Prepaid Expenditures		9330	759.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			30,212,156.15		
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	3,767,068.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,405,693.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,172,762.25		
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)			24,039,393.90		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	35,287,427.78	35,319,276.00	0.1%
Donated Food Commodities		8221	2,987,702.89	2,642,000.00	-11.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			38,275,130.67	37,961,276.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,436,562.35	2,433,240.00	-0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,436,562.35	2,433,240.00	-0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	28,668.50	43,000.00	50.0%
Food Service Sales		8634	1,198,753.07	1,158,000.00	-3.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	184,960.06	145,000.00	-21.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,004,388.00	950,000.00	-5.4%
TOTAL, OTHER LOCAL REVENUE			2,416,769.63	2,296,000.00	-5.0%
TOTAL, REVENUES			43,128,462.65	42,690,516.00	-1.0%

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	9,522,231.86	10,637,535.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	1,750,172.23	1,719,550.00	-1.7%
Clerical, Technical and Office Salaries		2400	10,253.96	8,000.00	-22.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,282,658.05	12,365,085.00	9.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,334,706.94	1,440,090.00	7.9%
OASDI/Medicare/Alternative		3301-3302	753,924.81	820,995.00	8.9%
Health and Welfare Benefits		3401-3402	3,014,455.04	3,312,585.00	9.9%
Unemployment Insurance		3501-3502	5,468.35	5,580.00	2.0%
Workers' Compensation		3601-3602	163,397.85	176,455.00	8.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	260,512.70	478,695.00	83.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,532,465.69	6,234,400.00	12.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	568,484.64	728,870.00	28.2%
Noncapitalized Equipment		4400	471,711.03	796,100.00	68.8%
Food		4700	19,897,996.49	19,476,180.00	-2.1%
TOTAL, BOOKS AND SUPPLIES			20,938,192.16	21,001,150.00	0.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,017.52	40,950.00	63.7%
Dues and Memberships		5300	4,002.95	7,160.00	78.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	211,703.63	214,760.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	357,969.19	391,160.00	9.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44,610.19	28,670.00	-35.7%
Professional/Consulting Services and Operating Expenditures		5800	369,412.75	444,400.00	20.3%
Communications		5900	189.18	2,065.00	991.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,012,905.41	1,129,165.00	11.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	312,654.25	386,650.00	23.7%
Equipment		6400	1,398,847.35	2,173,850.00	55.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,711,501.60	2,560,500.00	49.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,907,298.08	2,138,314.04	12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,907,298.08	2,138,314.04	12.1%
TOTAL, EXPENDITURES			42,385,020.99	45,428,614.04	7.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	511,042.97	6,000.00	-98.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			511,042.97	6,000.00	-98.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			511,042.97	6,000.00	-98.8%

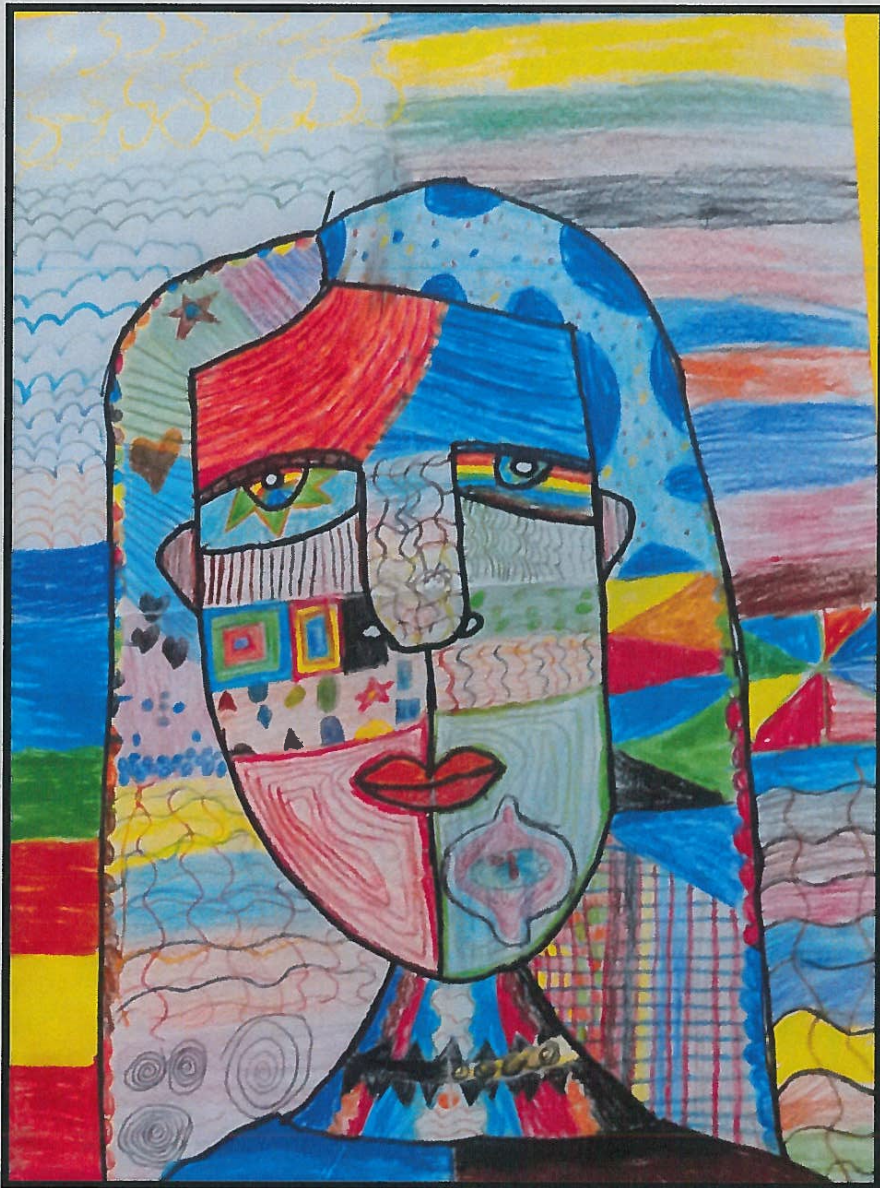
Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	38,275,130.67	37,961,276.00	-0.8%
3) Other State Revenue		8300-8599	2,436,562.35	2,433,240.00	-0.1%
4) Other Local Revenue		8600-8799	2,416,769.63	2,296,000.00	-5.0%
5) TOTAL, REVENUES			43,128,462.65	42,690,516.00	-1.0%
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		39,727,643.25	42,563,510.00	7.1%
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		226,441.02	125,380.00	-44.6%
7) General Administration	7000-7999		1,907,298.08	2,138,314.04	12.1%
8) Plant Services	8000-8999		523,638.64	601,410.00	14.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,385,020.99	45,428,614.04	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			743,441.66	(2,738,098.04)	-468.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	511,042.97	6,000.00	-98.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			511,042.97	6,000.00	-98.8%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,254,484.63	(2,732,098.04)	-317.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,784,909.27	24,039,393.90	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,784,909.27	24,039,393.90	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,784,909.27	24,039,393.90	5.5%
2) Ending Balance, June 30 (E + F1e)			24,039,393.90	21,307,295.86	-11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	6,130.30	0.00	-100.0%
Stores		9712	610,131.19	0.00	-100.0%
Prepaid Expenditures		9713	759.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			23,422,373.41	21,307,295.86	-9.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	23,421,280.72	21,306,203.17
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,092.68	1,092.68
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01	0.01
Total, Restricted Balance		23,422,373.41	21,307,295.86

Deferred Maintenance Fund



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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,003,028.33	3,754,792.00	-6.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,368.07	6,000.00	-63.3%
5) TOTAL, REVENUES			4,019,396.40	3,760,792.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	522,947.99	525,447.00	0.5%
3) Employee Benefits		3000-3999	233,588.43	258,245.00	10.6%
4) Books and Supplies		4000-4999	769,305.50	1,066,000.00	38.6%
5) Services and Other Operating Expenditures		5000-5999	601,503.50	1,755,100.00	191.8%
6) Capital Outlay		6000-6999	51,591.85	150,000.00	190.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,178,937.27	3,754,792.00	72.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,840,459.13	6,000.00	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,840,459.13	6,000.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	718,660.23	2,559,119.36	256.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			718,660.23	2,559,119.36	256.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			718,660.23	2,559,119.36	256.1%
2) Ending Balance, June 30 (E + F1e)					
			2,559,119.36	2,565,119.36	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	2,559,119.36	2,565,119.36	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,761,889.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,490.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,975.79		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,766,355.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	188,094.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,141.38		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			207,235.81		
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)			2,559,119.36		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	4,003,028.33	3,754,792.00	-6.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,003,028.33	3,754,792.00	-6.2%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,368.07	6,000.00	-63.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,368.07	6,000.00	-63.3%
TOTAL, REVENUES			4,019,396.40	3,760,792.00	-6.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	522,947.99	525,447.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			522,947.99	525,447.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	67,903.86	76,948.00	13.3%
OASDI/Medicare/Alternative		3301-3302	39,117.42	40,197.00	2.8%
Health and Welfare Benefits		3401-3402	104,591.47	111,456.00	6.6%
Unemployment Insurance		3501-3502	255.65	263.00	2.9%
Workers' Compensation		3601-3602	7,605.65	7,829.00	2.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	14,114.38	21,552.00	52.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			233,588.43	258,245.00	10.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	590,908.30	766,000.00	29.6%
Noncapitalized Equipment		4400	178,397.20	300,000.00	68.2%
TOTAL, BOOKS AND SUPPLIES			769,305.50	1,066,000.00	38.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	588,343.73	1,750,000.00	197.4%
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	13,159.77	5,100.00	-61.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			601,503.50	1,755,100.00	191.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500.00	0.00	-100.0%
Equipment		6400	35,501.70	50,000.00	40.8%
Equipment Replacement		6500	15,590.15	100,000.00	541.4%
TOTAL, CAPITAL OUTLAY			51,591.85	150,000.00	190.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,178,937.27	3,754,792.00	72.3%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,003,028.33	3,754,792.00	-6.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,368.07	6,000.00	-63.3%
5) TOTAL, REVENUES			4,019,396.40	3,760,792.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,178,937.27	3,754,792.00	72.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,178,937.27	3,754,792.00	72.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,840,459.13	6,000.00	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,840,459.13	6,000.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	718,660.23	2,559,119.36	256.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			718,660.23	2,559,119.36	256.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			718,660.23	2,559,119.36	256.1%
2) Ending Balance, June 30 (E + F1e)			2,559,119.36	2,565,119.36	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,559,119.36	2,565,119.36	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Special Reserve Fund for Postemployment Benefits



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

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,140.60	60,000.00	-47.4%
5) TOTAL, REVENUES			114,140.60	60,000.00	-47.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			114,140.60	60,000.00	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,703,124.00	5,000,000.00	-63.5%
b) Transfers Out		7600-7629	10,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,703,124.00	5,000,000.00	35.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,817,264.60	5,060,000.00	32.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,038,644.07	23,855,908.67	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,038,644.07	23,855,908.67	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,038,644.07	23,855,908.67	19.0%
2) Ending Balance, June 30 (E + F1e)			23,855,908.67	28,915,908.67	21.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	23,855,908.67	28,915,908.67	21.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,144,033.66		
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	8,814.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,703,124.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,855,972.46		
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	63.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			63.79		
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)			23,855,908.67		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	114,140.60	60,000.00	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,140.60	60,000.00	-47.4%
TOTAL, REVENUES			114,140.60	60,000.00	-47.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	13,703,124.00	5,000,000.00	-63.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,703,124.00	5,000,000.00	-63.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,703,124.00	5,000,000.00	35.0%

Description	Function Codes	Object Codes	2016-17 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	114,140.60	60,000.00	-47.4%
5) TOTAL, REVENUES			114,140.60	60,000.00	-47.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			114,140.60	60,000.00	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,703,124.00	5,000,000.00	-63.5%
b) Transfers Out		7600-7629	10,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,703,124.00	5,000,000.00	35.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,817,264.60	5,060,000.00	32.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,038,644.07	23,855,908.67	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,038,644.07	23,855,908.67	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,038,644.07	23,855,908.67	19.0%
2) Ending Balance, June 30 (E + F1e)			23,855,908.67	28,915,908.67	21.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	23,855,908.67	28,915,908.67	21.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Building Fund



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

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	36,052.09	23,445.00	-35.0%
5) TOTAL, REVENUES			36,052.09	23,445.00	-35.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,231.72	0.00	-100.0%
3) Employee Benefits		3000-3999	35.22	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,602.36	72,297.50	171.8%
6) Capital Outlay		6000-6999	144,754.35	448,100.00	209.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			172,623.65	520,397.50	201.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(136,571.56)	(496,952.50)	263.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(136,571.56)	(496,952.50)	263.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,195,874.64	4,086,923.48	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,195,874.64	4,086,923.48	-2.6%
d) Other Restatements		9795	27,620.40	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,223,495.04	4,086,923.48	-3.2%
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					
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	8,120.00	7,855.00	-3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,091,097.19		
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	3,554.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,094,652.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,700.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27.82		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,728.52		
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)			4,086,923.48		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,052.09	23,445.00	-35.0%
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			36,052.09	23,445.00	-35.0%
TOTAL, REVENUES			36,052.09	23,445.00	-35.0%

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	1,231.72	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,231.72	0.00	-100.0%
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	17.85	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.62	0.00	-100.0%
Workers' Compensation		3601-3602	16.75	0.00	-100.0%
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			35.22	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	26,602.36	72,297.50	171.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,602.36	72,297.50	171.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	144,754.35	448,100.00	209.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			144,754.35	448,100.00	209.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			172,623.65	520,397.50	201.5%

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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 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	36,052.09	23,445.00	-35.0%
5) TOTAL, REVENUES			36,052.09	23,445.00	-35.0%
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		172,623.65	520,397.50	201.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			172,623.65	520,397.50	201.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(136,571.56)	(496,952.50)	263.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(136,571.56)	(496,952.50)	263.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,195,874.64	4,086,923.48	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,195,874.64	4,086,923.48	-2.6%
d) Other Restatements		9795	27,620.40	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,223,495.04	4,086,923.48	-3.2%
2) Ending Balance, June 30 (E + F1e)			4,086,923.48	3,589,970.98	-12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,078,803.48	3,582,115.98	-12.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,120.00	7,855.00	-3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Unaudited Actuals</u>	<u>2017-18 Budget</u>
9010	Other Restricted Local	4,078,803.48	3,582,115.98
Total, Restricted Balance		<u>4,078,803.48</u>	<u>3,582,115.98</u>

Capital Facilities Fund



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

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	9,014,710.97	3,674,446.00	-59.2%
5) TOTAL, REVENUES			9,014,710.97	3,674,446.00	-59.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	260,904.53	350,909.00	34.5%
6) Capital Outlay		6000-6999	3,198,729.76	9,450,774.73	195.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,459,634.29	9,801,683.73	183.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,555,076.68	(6,127,237.73)	-210.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	538.88	1,449,910.26	268960.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(538.88)	(1,449,910.26)	268960.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,554,537.80	(7,577,147.99)	-236.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,780,483.09	19,424,846.15	41.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,780,483.09	19,424,846.15	41.0%
d) Other Restatements		9795	89,825.26	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,870,308.35	19,424,846.15	40.0%
2) Ending Balance, June 30 (E + F1e)			19,424,846.15	11,847,698.16	-39.0%
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					
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	19,424,846.15	11,847,698.16	-39.0%
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	16,950,343.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	44,607.92		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,392,013.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,490,700.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,877,664.29		
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	452,818.14		
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			452,818.14		
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)			19,424,846.15		

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	4,932,841.06	3,424,446.00	-30.6%
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	135,039.67	50,000.00	-63.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,176,069.92	200,000.00	-90.8%
Other Local Revenue					
All Other Local Revenue		8699	1,770,760.32	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,014,710.97	3,674,446.00	-59.2%
TOTAL, REVENUES			9,014,710.97	3,674,446.00	-59.2%

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	4,138.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	256,766.53	350,909.00	36.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			260,904.53	350,909.00	34.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,198,729.76	9,450,774.73	195.5%
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			3,198,729.76	9,450,774.73	195.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,459,634.29	9,801,683.73	183.3%

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

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,014,710.97	3,674,446.00	-59.2%
5) TOTAL, REVENUES			9,014,710.97	3,674,446.00	-59.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		213,468.53	319,405.00	49.6%
8) Plant Services	8000-8999		3,246,165.76	9,482,278.73	192.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,459,634.29	9,801,683.73	183.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,555,076.68	(6,127,237.73)	-210.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	538.88	1,449,910.26	268960.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(538.88)	(1,449,910.26)	268960.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,554,537.80	(7,577,147.99)	-236.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,780,483.09	19,424,846.15	41.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,780,483.09	19,424,846.15	41.0%
d) Other Restatements		9795	89,825.26	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,870,308.35	19,424,846.15	40.0%
2) Ending Balance, June 30 (E + F1e)			19,424,846.15	11,847,698.16	-39.0%
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			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	19,424,846.15	11,847,698.16	-39.0%
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
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

County School Facilities Fund



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

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	236,844.33	150,000.00	-36.7%
5) TOTAL, REVENUES			236,844.33	150,000.00	-36.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,751.03	33,000.00	97.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,751.03	33,000.00	97.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			220,093.30	117,000.00	-46.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			220,093.30	117,000.00	-46.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,676,736.17	27,371,157.56	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,676,736.17	27,371,157.56	2.6%
d) Other Restatements		9795	474,328.09	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,151,064.26	27,371,157.56	0.8%
2) Ending Balance, June 30 (E + F1e)			27,371,157.56	27,488,157.56	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,371,157.56	27,488,157.56	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,347,565.47		
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	23,764.05		
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			27,371,329.52		
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	171.96		
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			171.96		
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)			27,371,157.56		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	236,844.33	150,000.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			236,844.33	150,000.00	-36.7%
TOTAL, REVENUES			236,844.33	150,000.00	-36.7%

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	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	16,751.03	33,000.00	97.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,751.03	33,000.00	97.0%
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,751.03	33,000.00	97.0%

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

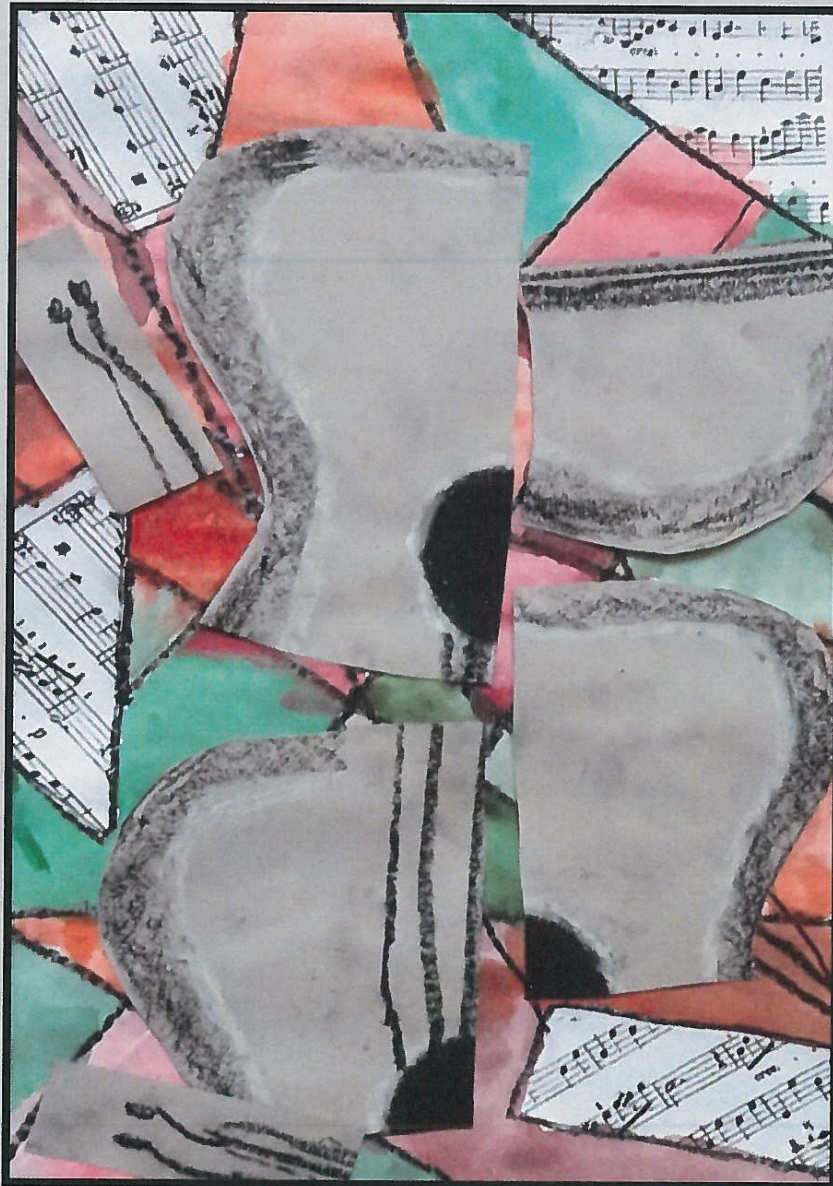
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	236,844.33	150,000.00	-36.7%
5) TOTAL, REVENUES			236,844.33	150,000.00	-36.7%
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		16,751.03	33,000.00	97.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,751.03	33,000.00	97.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			220,093.30	117,000.00	-46.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			220,093.30	117,000.00	-46.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,676,736.17	27,371,157.56	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,676,736.17	27,371,157.56	2.6%
d) Other Restatements		9795	474,328.09	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,151,064.26	27,371,157.56	0.8%
2) Ending Balance, June 30 (E + F1e)			27,371,157.56	27,488,157.56	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			27,371,157.56	27,488,157.56	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
7710	State School Facilities Projects	27,371,157.56	27,488,157.56
Total, Restricted Balance		<u>27,371,157.56</u>	<u>27,488,157.56</u>

Special Reserve Fund for Capital Outlay Projects



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

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	14,307,526.84	12,583,612.89	-12.0%
4) Other Local Revenue		8600-8799	2,806,398.36	472,531.27	-83.2%
5) TOTAL, REVENUES			17,113,925.20	13,056,144.16	-23.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	86,064.00	0.00	-100.0%
3) Employee Benefits		3000-3999	37,886.49	0.00	-100.0%
4) Books and Supplies		4000-4999	3,901.80	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	162,598.10	334,765.00	105.9%
6) Capital Outlay		6000-6999	21,346,709.63	20,614,133.48	-3.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,637,160.02	20,948,898.48	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,523,234.82)	(7,892,754.32)	74.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,685,105.55	1,232,437.99	-84.0%
b) Transfers Out		7600-7629	1,438,877.78	1,442,656.00	0.3%
2) Other Sources/Uses					
a) Sources		8930-8979	2,021,162.87	3,800,000.00	88.0%
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			8,267,390.64	3,589,781.99	-56.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,744,155.82	(4,302,972.33)	-214.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,460,402.60	13,444,742.29	42.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,460,402.60	13,444,742.29	42.1%
d) Other Restatements		9795	240,183.87	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,700,586.47	13,444,742.29	38.6%
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	5,260,717.59	2,424,510.50	-53.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,184,024.70	6,717,259.46	-17.9%
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	21,364,908.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,084,611.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,782,140.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,231,661.37		
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	3,657,302.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,107.41		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	12,126,508.99		
6) TOTAL, LIABILITIES			15,786,919.08		
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)			13,444,742.29		

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	14,307,526.84	12,583,612.89	-12.0%
TOTAL, OTHER STATE REVENUE			14,307,526.84	12,583,612.89	-12.0%
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	253,130.91	210,000.00	-17.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,553,267.45	262,531.27	-89.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,806,398.36	472,531.27	-83.2%
TOTAL, REVENUES			17,113,925.20	13,056,144.16	-23.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	86,064.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			86,064.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,952.60	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	6,560.57	0.00	-100.0%
Health and Welfare Benefits		3401-3402	15,609.24	0.00	-100.0%
Unemployment Insurance		3501-3502	42.92	0.00	-100.0%
Workers' Compensation		3601-3602	1,250.04	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,471.12	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,886.49	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,728.03	0.00	-100.0%
Noncapitalized Equipment		4400	1,173.77	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,901.80	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	135,189.19	300,000.00	121.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,408.91	34,765.00	26.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,598.10	334,765.00	105.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,346,709.63	20,614,133.48	-3.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,346,709.63	20,614,133.48	-3.4%
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			21,637,160.02	20,948,898.48	-3.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	7,685,105.55	1,232,437.99	-84.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,685,105.55	1,232,437.99	-84.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,438,877.78	1,442,656.00	0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,438,877.78	1,442,656.00	0.3%

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	2,021,162.87	3,800,000.00	88.0%
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			2,021,162.87	3,800,000.00	88.0%
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)			8,267,390.64	3,589,781.99	-56.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	14,307,526.84	12,583,612.89	-12.0%
4) Other Local Revenue		8600-8799	2,806,398.36	472,531.27	-83.2%
5) TOTAL, REVENUES			17,113,925.20	13,056,144.16	-23.7%
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		21,637,160.02	20,948,898.48	-3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,637,160.02	20,948,898.48	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,523,234.82)	(7,892,754.32)	74.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,685,105.55	1,232,437.99	-84.0%
b) Transfers Out		7600-7629	1,438,877.78	1,442,656.00	0.3%
2) Other Sources/Uses					
a) Sources		8930-8979	2,021,162.87	3,800,000.00	88.0%
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			8,267,390.64	3,589,781.99	-56.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,744,155.82	(4,302,972.33)	-214.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,460,402.60	13,444,742.29	42.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,460,402.60	13,444,742.29	42.1%
d) Other Restatements		9795	240,183.87	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,700,586.47	13,444,742.29	38.6%
2) Ending Balance, June 30 (E + F1e)			13,444,742.29	9,141,769.96	-32.0%
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			5,260,717.59	2,424,510.50	-53.9%
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	8,184,024.70	6,717,259.46	-17.9%
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	5,260,717.59	2,424,510.50
Total, Restricted Balance		<u>5,260,717.59</u>	<u>2,424,510.50</u>

Capital Project Fund for
Blended Component Units



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

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	8,963.07	300.00	-96.7%
5) TOTAL, REVENUES			8,963.07	300.00	-96.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,697.29	22,971.82	136.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,697.29	22,971.82	136.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(734.22)	(22,671.82)	2987.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(734.22)	(22,671.82)	2987.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	828,639.90	827,905.68	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			828,639.90	827,905.68	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,639.90	827,905.68	-0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	826,209.19	803,537.37	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,696.49	1,696.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,696.62		
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	780,167.91		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	41.45		
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			827,905.98		
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	0.30		
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			0.30		
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)			827,905.68		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	420.60	300.00	-28.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,542.47	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,963.07	300.00	-96.7%
TOTAL, REVENUES			8,963.07	300.00	-96.7%

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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	9,697.29	22,971.82	136.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,697.29	22,971.82	136.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,697.29	22,971.82	136.9%

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%

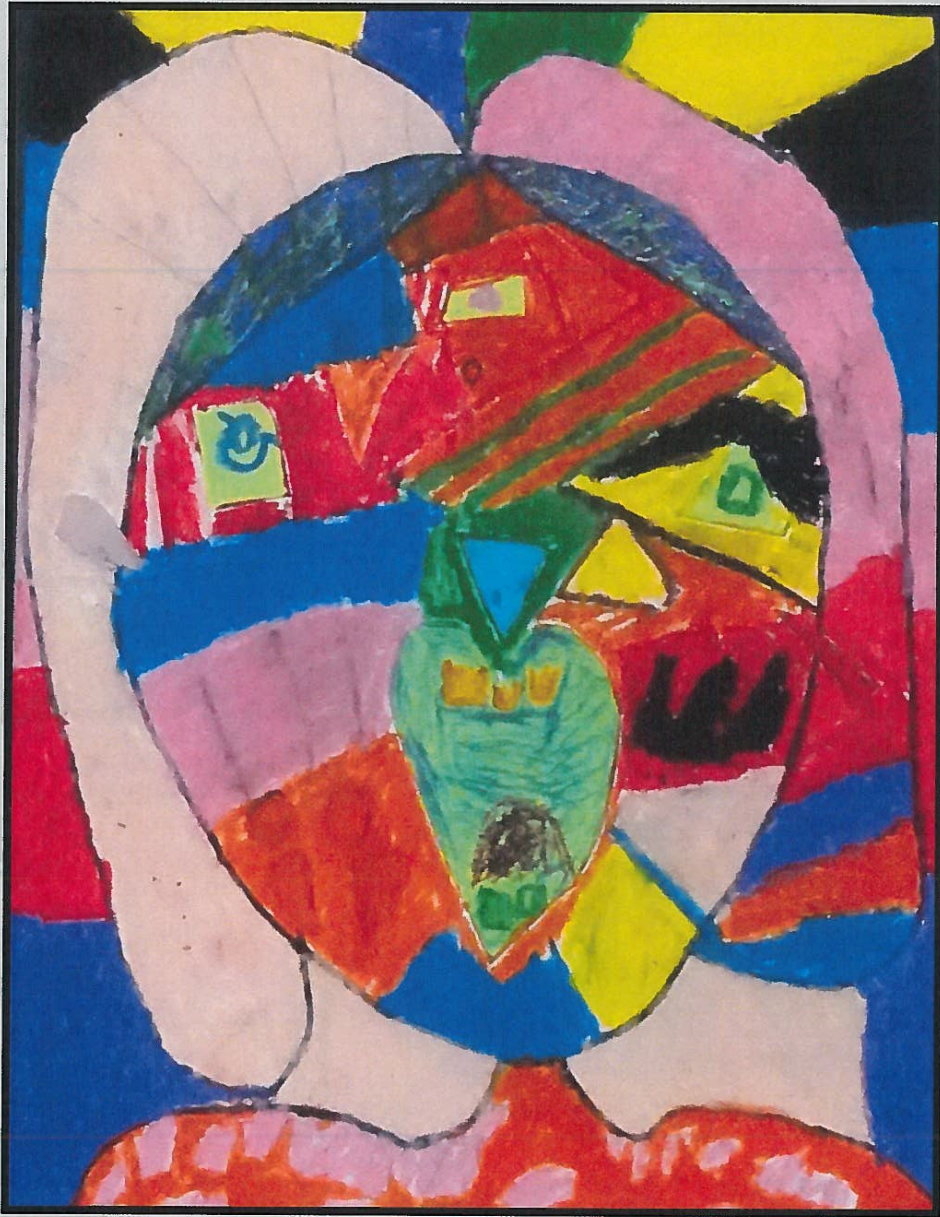
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized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

Description	Function Codes	Object Codes	2016-17 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	8,963.07	300.00	-96.7%
5) TOTAL, REVENUES			8,963.07	300.00	-96.7%
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		3,225.47	10,000.00	210.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,471.82	12,971.82	100.4%
10) TOTAL, EXPENDITURES			9,697.29	22,971.82	136.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(734.22)	(22,671.82)	2987.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(734.22)	(22,671.82)	2987.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	828,639.90	827,905.68	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			828,639.90	827,905.68	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,639.90	827,905.68	-0.1%
2) Ending Balance, June 30 (E + F1e)			827,905.68	805,233.86	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			826,209.19	803,537.37	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,696.49	1,696.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	826,209.19	803,537.37
Total, Restricted Balance		<u>826,209.19</u>	<u>803,537.37</u>

Bond Interest and Redemption Fund



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

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	1,334,901.00	1,433,066.00	7.4%
3) Other State Revenue		8300-8599	76,772.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	19,833,201.00	19,172,615.00	-3.3%
5) TOTAL, REVENUES			21,244,874.00	20,605,681.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,939,278.00	20,304,321.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,939,278.00	20,304,321.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,305,596.00	301,360.00	-76.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	960,004.00	0.00	-100.0%
b) Transfers Out		7600-7629	960,004.00	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			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)			1,305,596.00	301,360.00	-76.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,223,061.00	22,542,246.00	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,223,061.00	22,542,246.00	6.2%
d) Other Restatements		9795	13,589.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,236,650.00	22,542,246.00	6.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	22,542,246.00	22,843,606.00	1.3%
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	22,542,246.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			22,542,246.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			22,542,246.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,334,901.00	1,433,066.00	7.4%
TOTAL, FEDERAL REVENUE			1,334,901.00	1,433,066.00	7.4%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	76,772.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,772.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	17,253,152.00	18,287,170.00	6.0%
Unsecured Roll		8612	1,774,933.00	0.00	-100.0%
Prior Years' Taxes		8613	356,213.00	335,130.00	-5.9%
Supplemental Taxes		8614	334,300.00	466,948.00	39.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	114,603.00	83,367.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,833,201.00	19,172,615.00	-3.3%
TOTAL, REVENUES			21,244,874.00	20,605,681.00	-3.0%

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	8,491,666.00	9,044,143.00	6.5%
Bond Interest and Other Service Charges		7434	11,447,612.00	11,260,178.00	-1.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,939,278.00	20,304,321.00	1.8%
TOTAL, EXPENDITURES			19,939,278.00	20,304,321.00	1.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	960,004.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			960,004.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	960,004.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			960,004.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,334,901.00	1,433,066.00	7.4%
3) Other State Revenue		8300-8599	76,772.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	19,833,201.00	19,172,615.00	-3.3%
5) TOTAL, REVENUES			21,244,874.00	20,605,681.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,939,278.00	20,304,321.00	1.8%
10) TOTAL, EXPENDITURES			19,939,278.00	20,304,321.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,305,596.00	301,360.00	-76.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	960,004.00	0.00	-100.0%
b) Transfers Out		7600-7629	960,004.00	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			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,305,596.00	301,360.00	-76.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,223,061.00	22,542,246.00	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,223,061.00	22,542,246.00	6.2%
d) Other Restatements		9795	13,589.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,236,650.00	22,542,246.00	6.1%
2) Ending Balance, June 30 (E + F1e)			22,542,246.00	22,843,606.00	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			22,542,246.00	22,843,606.00	1.3%
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	22,542,246.00	22,843,606.00
Total, Restricted Balance		22,542,246.00	22,843,606.00

Debt Service Fund



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

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	1,312,282.64	1,073,218.00	-18.2%
5) TOTAL, REVENUES			1,312,282.64	1,073,218.00	-18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,794,202.64	8,278,049.26	21.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,794,202.64	8,278,049.26	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,481,920.00)	(7,204,831.26)	31.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,187,983.71	7,329,081.26	18.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,187,983.71	7,329,081.26	18.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			706,063.71	124,250.00	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,299,939.53	11,006,003.24	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,299,939.53	11,006,003.24	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,299,939.53	11,006,003.24	6.9%
2) Ending Balance, June 30 (E + F1e)			11,006,003.24	11,130,253.24	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,003,667.92	11,127,667.92	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,335.32	2,585.32	10.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	490,296.35		
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	11,003,667.90		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	426.05		
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			11,494,390.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	488,383.98		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			488,387.06		
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)			11,006,003.24		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	310,880.42	124,250.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,001,402.22	948,968.00	-5.2%
TOTAL, OTHER LOCAL REVENUE			1,312,282.64	1,073,218.00	-18.2%
TOTAL, REVENUES			1,312,282.64	1,073,218.00	-18.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	2,374,202.64	2,608,823.87	9.9%
Other Debt Service - Principal		7439	4,420,000.00	5,669,225.39	28.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,794,202.64	8,278,049.26	21.8%
TOTAL, EXPENDITURES			6,794,202.64	8,278,049.26	21.8%

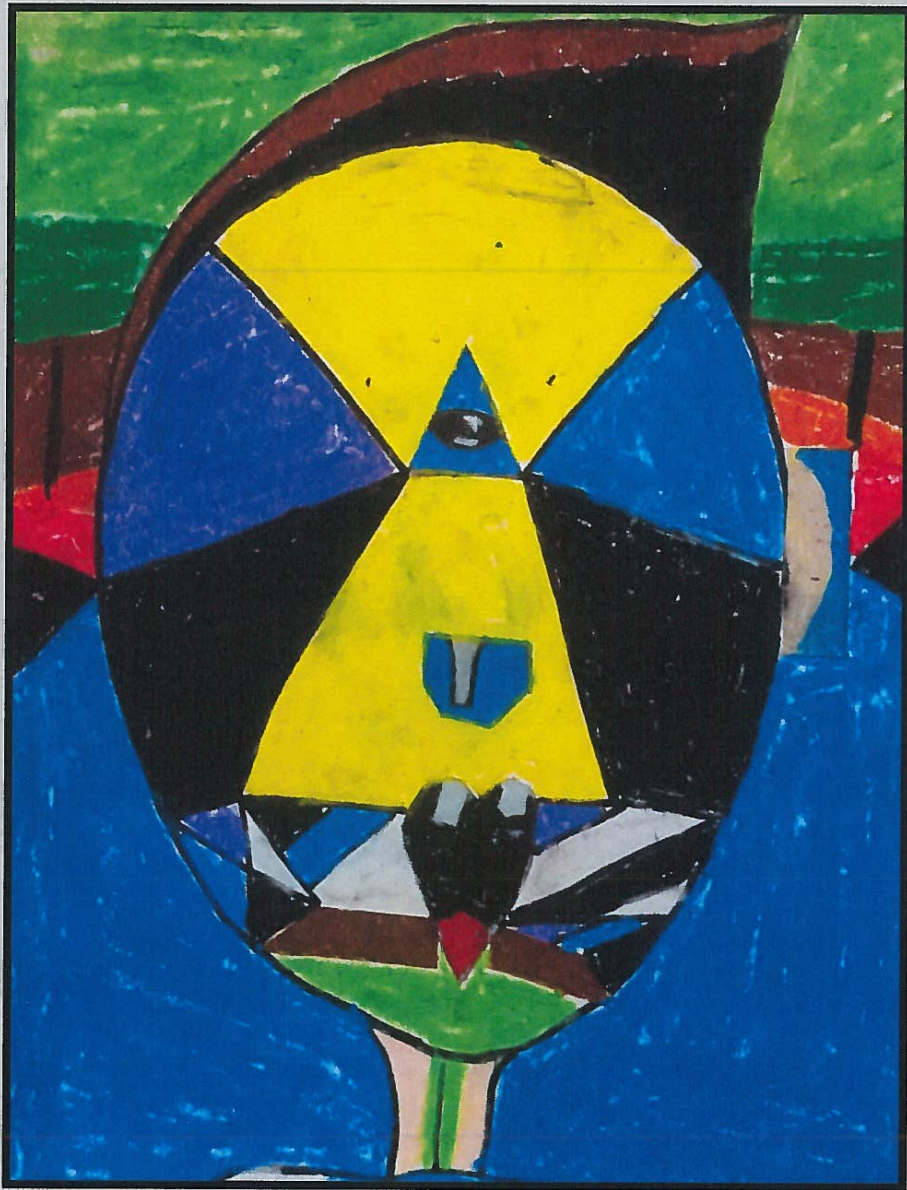
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,187,983.71	7,329,081.26	18.4%
(a) TOTAL, INTERFUND TRANSFERS IN			6,187,983.71	7,329,081.26	18.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,187,983.71	7,329,081.26	18.4%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	1,312,282.64	1,073,218.00	-18.2%
5) TOTAL, REVENUES			1,312,282.64	1,073,218.00	-18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,794,202.64	8,278,049.26	21.8%
10) TOTAL, EXPENDITURES			6,794,202.64	8,278,049.26	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,481,920.00)	(7,204,831.26)	31.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,187,983.71	7,329,081.26	18.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,187,983.71	7,329,081.26	18.4%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			706,063.71	124,250.00	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,299,939.53	11,006,003.24	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,299,939.53	11,006,003.24	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,299,939.53	11,006,003.24	6.9%
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	11,003,667.92	11,127,667.92	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,335.32	2,585.32	10.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	11,003,667.92	11,127,667.92
Total, Restricted Balance		11,003,667.92	11,127,667.92

Self-Insurance Fund



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

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	18,621,095.16	19,590,264.66	5.2%
5) TOTAL, REVENUES			18,621,095.16	19,590,264.66	5.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	528,764.89	530,166.00	0.3%
3) Employee Benefits		3000-3999	10,352,458.25	10,349,773.08	0.0%
4) Books and Supplies		4000-4999	408,983.04	263,500.00	-35.6%
5) Services and Other Operating Expenses		5000-5999	6,708,991.74	6,840,100.00	2.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,999,197.92	17,983,539.08	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			621,897.24	1,606,725.58	158.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,907,970.20	255,000.00	-86.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,907,970.20	255,000.00	-86.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,529,867.44	1,861,725.58	-26.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,313,059.98	20,842,927.42	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,313,059.98	20,842,927.42	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,313,059.98	20,842,927.42	13.8%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	20,842,927.42	22,704,653.00	8.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,628,053.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,405,449.47		
c) in Revolving Fund		9130	550,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	816,021.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,796,889.69		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			50,196,414.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	15,144,654.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,208,832.06		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			29,353,486.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			20,842,927.42		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	295,397.82	200,000.00	-32.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,221,031.70	19,390,264.66	6.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	104,665.64	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,621,095.16	19,590,264.66	5.2%
TOTAL, REVENUES			18,621,095.16	19,590,264.66	5.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	102,548.16	102,804.00	0.2%
Clerical, Technical and Office Salaries		2400	426,216.73	427,362.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			528,764.89	530,166.00	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	73,405.38	82,340.00	12.2%
OASDI/Medicare/Alternative		3301-3302	38,779.06	39,401.00	1.6%
Health and Welfare Benefits		3401-3402	1,001,519.34	55,235.00	-94.5%
Unemployment Insurance		3501-3502	263.20	266.00	1.1%
Workers' Compensation		3601-3602	7,682.09	7,900.00	2.8%
OPEB, Allocated		3701-3702	9,215,561.76	10,141,569.08	10.0%
OPEB, Active Employees		3751-3752	15,247.42	23,062.00	51.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,352,458.25	10,349,773.08	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,014.85	53,500.00	-35.6%
Noncapitalized Equipment		4400	325,968.19	210,000.00	-35.6%
TOTAL, BOOKS AND SUPPLIES			408,983.04	263,500.00	-35.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,459.06	9,000.00	39.3%
Dues and Memberships		5300	0.00	2,000.00	New
Insurance		5400-5450	3,239,907.41	3,600,000.00	11.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,140.97	58,000.00	238.4%
Transfers of Direct Costs - Interfund		5750	6,572.46	4,500.00	-31.5%
Professional/Consulting Services and Operating Expenditures		5800	3,428,773.58	3,166,100.00	-7.7%
Communications		5900	10,138.26	500.00	-95.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,708,991.74	6,840,100.00	2.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			17,999,197.92	17,983,539.08	-0.1%

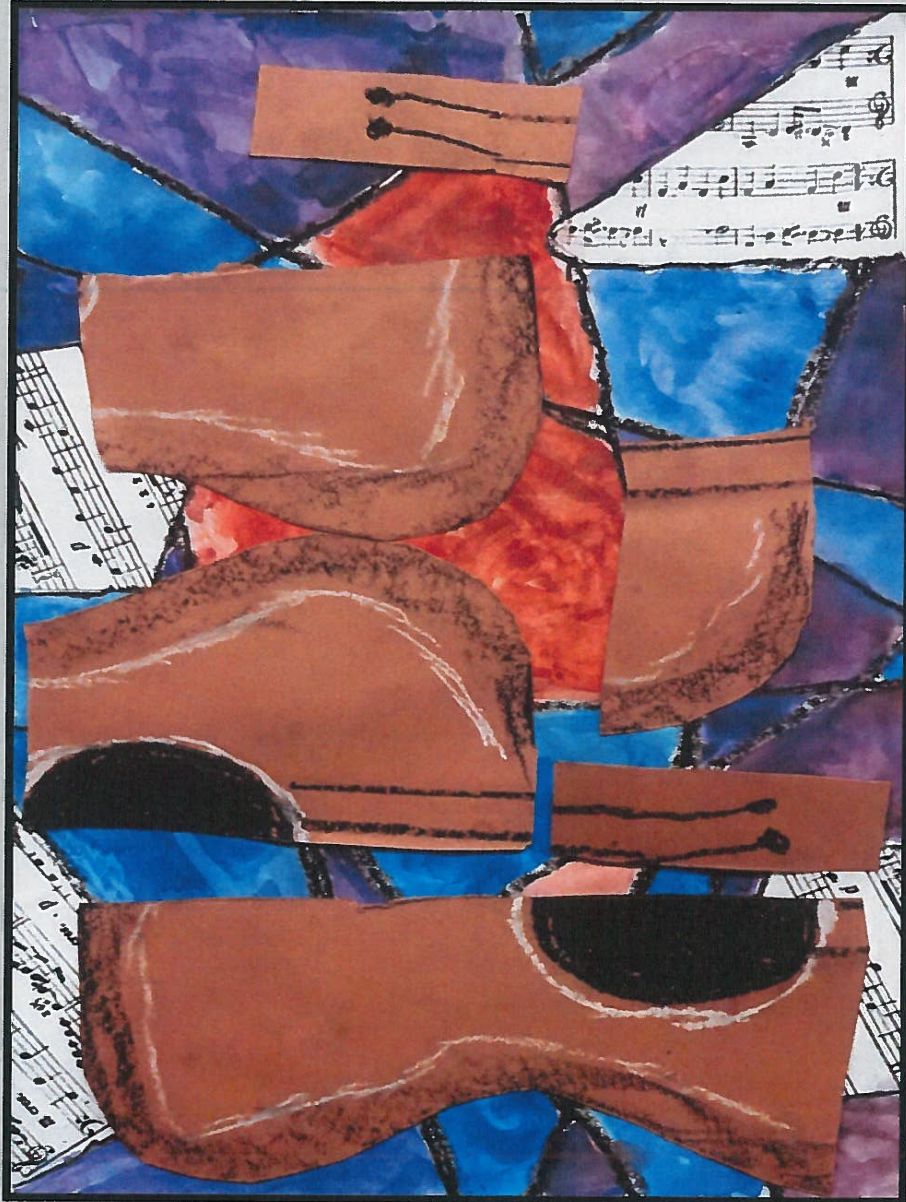
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,907,970.20	255,000.00	-86.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,907,970.20	255,000.00	-86.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,907,970.20	255,000.00	-86.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,621,095.16	19,590,264.66	5.2%
5) TOTAL, REVENUES			18,621,095.16	19,590,264.66	5.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		17,999,197.92	17,983,539.08	-0.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			17,999,197.92	17,983,539.08	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			621,897.24	1,606,725.58	158.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,907,970.20	255,000.00	-86.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,907,970.20	255,000.00	-86.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,529,867.44	1,861,725.58	-26.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,313,059.98	20,842,927.42	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,313,059.98	20,842,927.42	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,313,059.98	20,842,927.42	13.8%
2) Ending Net Position, June 30 (E + F1e)			20,842,927.42	22,704,653.00	8.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	20,842,927.42	22,704,653.00	8.9%

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

Retiree Benefit Fund



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

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	6,271.91	25,000.00	298.6%
5) TOTAL, REVENUES			6,271.91	25,000.00	298.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	444.38	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			444.38	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,827.53	25,000.00	329.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,005,827.53	25,000.00	-99.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	10,005,827.53	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,005,827.53	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	10,005,827.53	New
2) Ending Net Position, June 30 (E + F1e)			10,005,827.53	10,030,827.53	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,005,827.53	10,030,827.53	0.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,822.50		
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	10,000,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			10,005,827.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.03		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			10,005,827.53		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	6,271.91	25,000.00	298.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,271.91	25,000.00	298.6%
TOTAL, REVENUES			6,271.91	25,000.00	298.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	444.38	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			444.38	0.00	-100.0%
TOTAL, EXPENSES			444.38	0.00	-100.0%

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

Description	Function Codes	Object Codes	2016-17 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	6,271.91	25,000.00	298.6%
5) TOTAL, REVENUES			6,271.91	25,000.00	298.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		444.38	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			444.38	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,827.53	25,000.00	329.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,005,827.53	25,000.00	-99.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	10,005,827.53	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,005,827.53	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	10,005,827.53	New
2) Ending Net Position, June 30 (E + F1e)			10,005,827.53	10,030,827.53	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,005,827.53	10,030,827.53	0.2%

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

Supplemental Information



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

Description	Object Codes	2016-17 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	9,870.30
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		9,870.30
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	9,870.30
3) TOTAL, LIABILITIES (Must equal A5)		9,870.30

Unaudited Actuals
2016-17 Unaudited Actuals
Warrant/Pass-Through Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	9,870.30		9,870.30			9,870.30
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		9,870.30	0.00	9,870.30	0.00	0.00	9,870.30
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	9,870.30		9,870.30			9,870.30
TOTAL, LIABILITIES		9,870.30	0.00	9,870.30	0.00	0.00	9,870.30

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

FEDERAL PROGRAM NAME	BASIC GRANTS LOW-INCOME AND NEGLECTED	MIGRANT ED MIGRANT ED	MIGRANT ED EVEN START (MEES)	NCLB TITLE I SIG	IDEA LOCAL ASSISTANCE	IDEA FEDERAL PRESCHOOL	IDEA PRESCHOOL LOCAL
FEDERAL CATALOG NUMBER	84.01	84.0111			84.027A	84.173A	84.027A
RESOURCE CODE	3010	3060	3110	3180	3310	3315	3320
REVENUE OBJECT	8290	8290	8290	8290	8181	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	3,370,842.95	97,761.64	28,279.00	765,207.23	0.00	0.00	0.00
2. a. Current Year Award	18,407,480.00	513,545.00	61,776.00	2,000,000.00	9,290,777.00	346,668.00	1,270,787.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	18,407,480.00	513,545.00	61,776.00	2,000,000.00	9,290,777.00	346,668.00	1,270,787.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	21,778,322.95	611,306.64	90,055.00	2,765,207.23	9,290,777.00	346,668.00	1,270,787.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year					0.00		
6. Cash Received in Current Year	15,041,306.10	147,098.18	26,130.43	1,577,126.23	6,850,551.00	269,859.00	913,574.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	15,041,306.10	147,098.18	26,130.43	1,577,126.23	6,850,551.00	269,859.00	913,574.00
EXPENDITURES							
9. Donor-Authorized Expenditures	16,478,710.87	373,757.98	87,641.42	2,349,691.26	9,290,777.00	346,668.00	1,270,787.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	16,478,710.87	373,757.98	87,641.42	2,349,691.26	9,290,777.00	346,668.00	1,270,787.00
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)	(1,437,404.77)	(226,659.80)	(61,510.99)	(772,565.03)	(2,440,226.00)	(76,809.00)	(357,213.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	1,437,404.77	226,659.80	61,510.99	772,565.03	2,440,226.00	76,809.00	357,213.00
15. If Carryover is allowed, enter line 14 amount here	5,299,612.08	237,548.66	2,413.58	415,515.97	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,299,612.08			415,515.97	0.00	0.00	0.00
	16,478,710.87	373,757.98	87,641.42	2,349,691.26	9,290,777.00	346,668.00	1,270,787.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	IDEA MENTAL HEALTH	PRESCHOOL STAFF DEVELOPMENT	EARLY EDUCATION PROGRAM	ALTERNATIVE DISPUTE RESOLUTION	TRANSITION PARTNERSHIP PROGRAM	TITLE I PART C SECTION 131 CARL PERKINS	NCLB TITLE II
	84.027A	84.173A		84.027A	84.027A	84.048A	84.367A
	3327	3345	3385	3395	3410	3550	4035
	8182	8182	8182	8182	8290	8290	8290
1. Prior Year Carryover		4,781.13		13,638.40			1,176,127.68
2. a. Current Year Award	625,918.00	2,796.00	282,678.00	21,097.00	402,825.00	509,537.00	2,702,341.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other	625,918.00	2,796.00	282,678.00	21,097.00	402,825.00	509,537.00	2,702,341.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	625,918.00	7,577.13	282,678.00	34,735.40	402,825.00	509,537.00	3,878,468.68
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	395,735.00	2,760.13	198,606.00	0.00	9,280.00	216,144.25	2,975,993.46
7. Contributed Matching Funds	6,876.00						
8. Total Available (sum lines 5, 6, & 7)	402,611.00	2,760.13	198,606.00	0.00	9,280.00	216,144.25	2,975,993.46
EXPENDITURES							
9. Donor-Authorized Expenditures	625,918.00	7,577.13	282,678.00	26,581.19	353,065.56	509,537.00	3,630,523.49
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	625,918.00	7,577.13	282,678.00	26,581.19	353,065.56	509,537.00	3,630,523.49
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)	(223,307.00)	(4,817.00)	(84,072.00)	(26,581.19)	(343,785.56)	(293,392.75)	(654,530.03)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	223,307.00	4,817.00	84,072.00	26,581.19	343,785.56	293,392.75	654,530.03
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	8,154.21	49,759.44	0.00	247,945.19
15. If Carryover is allowed, enter line 14 amount here				8,154.21	0.00		247,945.19
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	619,042.00	7,577.13	282,678.00	26,581.19	353,065.56	509,537.00	3,630,523.49

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

Santa Ana Unified
Orange County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	CA MATH & SCIENCE PARTNERSHIP	21st CENTURY ASSETS	21st CENTURY ASSETS CARRYOVER	ESSA TITLE III IMMIGRANT ED	ESSA TITLE III LEP	HEAD START	MCKINNEY VENTO HOMELESS CHILDREN
1. Prior Year Carryover	866,239.40		345,129.50		1,516,376.57		48,717.44
2. a. Current Year Award	0.00	1,670,000.00		90,340.00	2,273,560.00	3,456,799.00	251,366.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	1,670,000.00	0.00	90,340.00	2,273,560.00	3,456,799.00	251,366.00
3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c)		90,836.94					
4. Total Available Award (sum lines 1, 2d, & 3)	866,239.40	1,760,836.94	345,129.50	90,340.00	3,789,936.57	3,456,799.00	300,083.44
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	466,239.40	1,360,000.00	347,143.47	21,101.00	2,427,212.82	2,579,583.39	122,165.54
7. Contributed Matching Funds		90,836.94					
8. Total Available (sum lines 5, 6, & 7)	466,239.40	1,450,836.94	347,143.47	21,101.00	2,427,212.82	2,579,583.39	122,165.54
EXPENDITURES							
9. Donor-Authorized Expenditures 10. Non Donor-Authorized Expenditures	660,119.00	1,678,969.85	341,177.25		2,588,334.01	3,400,028.55	300,083.44
11. Total Expenditures (lines 9 & 10)	660,119.00	1,678,969.85	341,177.25	0.00	2,588,334.01	3,400,028.55	300,083.44
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)	(193,879.60)	(228,132.91)	5,966.22	21,101.00	(161,121.19)	(820,445.16)	(177,917.90)
a. Unearned Revenue			5,966.22	21,101.00			
b. Accounts Payable	193,879.60	228,132.91			161,121.19	820,445.16	177,917.90
c. Accounts Receivable (line 4 minus line 9)	206,120.40	81,867.09	3,952.25	90,340.00	1,201,602.56	56,770.45	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	206,120.40	81,867.09		90,340.00	1,201,602.56	56,770.45	
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	660,119.00	1,588,132.91	341,177.25	0.00	2,588,334.01	3,400,028.55	300,083.44

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	IRVINE MATHEMATICS (UCI)	CHILD NUTRITION: HEALTHY ACTIVE FAMILIES	GEAR UP IV (RANCHO SANTIAGO)	SAFE HAVEN	POSITIVE SCHOOL CLIMATE MODEL	TOTAL
1. Prior Year Carryover			15,930.24	169,810.57		8,448,399.52
2. a. Current Year Award	5858	5866	5867	5870	5871	
b. Transferability (NCLB/ESSA)	8290	8290	8290	8290	8290	
c. Other Adjustments						
d. Adj Curr Yr Award	159,094.39	29,557.77	0.00	382,317.00	2,999,996.00	47,801,580.39
3. Required Matching Funds/Other	159,094.39	79,883.00	0.00	382,317.00	2,999,996.00	47,801,580.39
4. Total Available Award	159,094.39	1,058.79				91,895.73
(sum lines 1, 2d, & 3)		110,499.56	15,930.24	552,127.57	2,999,996.00	56,341,875.64
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	59,896.93	49,660.43	0.00	264,172.60	0.00	36,321,339.36
7. Contributed Matching Funds		1,058.79				98,771.73
8. Total Available (sum lines 5, 6, & 7)	59,896.93	50,719.22	0.00	264,172.60	0.00	36,420,111.09
EXPENDITURES						
9. Donor-Authorized Expenditures 10. Non Donor-Authorized Expenditures	154,418.70	71,598.79	2,015.32	447,273.65	106,293.96	45,384,226.42
11. Total Expenditures (lines 9 & 10)	154,418.70	71,598.79	2,015.32	447,273.65	106,293.96	45,384,226.42
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)	(94,521.77)	(20,879.57)	(2,015.32)	(183,101.05)	(106,293.96)	(8,964,115.33)
a. Unearned Revenue						21,101.00
b. Accounts Payable						5,966.22
c. Accounts Receivable	94,521.77	20,879.57	2,015.32	183,101.05	106,293.96	8,991,182.55
14. Unused Grant Award Calculation (line 4 minus line 9)	4,675.69	38,900.77	13,914.92	104,853.92	2,893,702.04	10,957,649.22
15. If Carryover is allowed, enter line 14 amount here		20,150.10		104,853.92	2,893,702.04	10,626,634.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	154,418.70	70,540.00	2,015.32	447,273.65	106,293.96	45,285,454.69

STATE PROGRAM NAME	AFTER SCHOOL EDUCATION & SAFETY (ASES)	CHILD DEV:PREK & FAM LITERACY PROG SUPPORT	CHILD DEV: CA STATE PRESCHOOL	CHILD DEV: CA STATE PRE QRIS BLOCK GRANT	CA CAREER PATHWAYS TRUST	CA CAREER PATHWAYS TRUST	LIGHTHOUSE ACADEMY PROJECT
RESOURCE CODE	6010	6052	6105	6127	6382	6385	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FUND 01 & 09	FUND 12	FUND 12	FUND 12	27	90	
AWARD							
1. Prior Year Carryover				145,566.23	4,524,214.76		
2. a. Current Year Award	8,211,117.88	20,000.00	5,601,521.00	188,800.00		52,987.00	15,600.00
b. Other Adjustments	(1,304.55)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,209,813.13	20,000.00	5,601,521.00	188,800.00	0.00	52,987.00	15,600.00
3. Required Matching Funds/Other (sum lines 2a & 2b)	1,851,961.07						
4. Total Available Award (sum lines 1, 2c, & 3)	10,061,774.20	20,000.00	5,601,521.00	334,366.23	4,524,214.76	52,987.00	15,600.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year					1,524,382.50		
6. Cash Received in Current Year	7,388,701.36	19,780.00	4,630,017.82	334,366.23	3,000,000.00	52,987.00	7,800.00
7. Contributed Matching Funds	1,851,961.07		(115,624.00)				
8. Total Available (sum lines 5, 6, & 7)	9,240,662.43	19,780.00	4,514,393.82	334,366.23	4,524,382.50	52,987.00	7,800.00
EXPENDITURES							
9. Donor-Authorized Expenditures	10,048,970.83	20,000.00	5,081,581.99	0.00	1,777,765.21	52,987.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,048,970.83	20,000.00	5,081,581.99	0.00	1,777,765.21	52,987.00	0.00
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)	(808,308.40)	(220.00)	(567,188.17)	334,366.23	2,746,617.29	0.00	7,800.00
a. Unearned Revenue				334,366.23	2,746,617.29		7,800.00
b. Accounts Payable	808,308.40	220.00	567,188.17				
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	12,803.37	0.00	519,939.01	334,366.23	2,746,449.55	0.00	15,600.00
15. If Carryover is allowed, enter line 14 amount here			131,040.00	334,366.23	2,746,449.55		15,600.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,197,009.76	20,000.00	5,197,205.99	0.00	1,777,765.21	52,987.00	0.00

STATE PROGRAM NAME	CTE INCENTIVE GRANT	INFANT DISCRETIONARY FUND	WORKABILITY	EDUCATION ACADEMY CENTURY (0434)	LIGHTHOUSE ACADEMY PROJECT	CPA GRANT: GLOBAL ACADEMY	CPA GRANT: BUSINESS ACADEMY	E-
RESOURCE CODE	6387	6515	6520	7220	7220	7220	7220	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)								
AWARD								
1. Prior Year Carryover	3,496,183.00	1,019.40		34,786.28	9,537.75	57,207.86	5,703.32	
2. a. Current Year Award		15,328.00	353,713.00	74,700.00	0.00	74,700.00	74,700.00	
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	15,328.00	353,713.00	74,700.00	0.00	74,700.00	74,700.00	
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2c, & 3)	3,496,183.00	16,347.40	353,713.00	109,486.28	9,537.75	131,907.86	80,403.32	
REVENUES								
5. Unearned Revenue Deferred from Prior Year	2,748,474.00							
6. Cash Received in Current Year	747,709.00	0.00	234,071.00	61,502.28	6,402.93	94,557.86	43,053.32	
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	3,496,183.00	0.00	234,071.00	61,502.28	6,402.93	94,557.86	43,053.32	
EXPENDITURES								
9. Donor-Authorized Expenditures	219,069.58	16,347.40	353,713.00	96,233.72	6,402.93	57,460.44	66,120.24	
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	219,069.58	16,347.40	353,713.00	96,233.72	6,402.93	57,460.44	66,120.24	
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or AVP, & AVR amounts (line 8 minus line 9 plus line 12)	3,277,113.42	(16,347.40)	(119,642.00)	(34,731.44)	0.00	37,097.42	(23,066.92)	
a. Unearned Revenue	3,277,113.42					37,097.42	(23,066.92)	
b. Accounts Payable								
c. Accounts Receivable		16,347.40	119,642.00	34,731.44			23,066.92	
14. Unused Grant Award Calculation (line 4 minus line 9)	3,277,113.42	0.00	0.00	13,252.56	3,134.82	74,447.42	14,283.08	
15. If Carryover is allowed, enter line 14 amount here	3,277,113.42	0.00	0.00	13,252.56		74,447.42	14,283.08	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	219,069.58	16,347.40	353,713.00	96,233.72	6,402.93	57,460.44	66,120.24	

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

Santa Ana Unified
Orange County

STATE PROGRAM NAME	PROGRAMS- SPECIALIZED SECONDARY	KINDER READINESS PROGRAM	TOTAL
RESOURCE CODE	7370	7841	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	SAHS		
AWARD			
1. Prior Year Carryover		4,310.62	8,278,529.22
2. a. Current Year Award	93,750.00	600,145.00	15,377,061.68
b. Other Adjustments			(1,304.55)
c. Adj Curr Yr Award (sum lines 2a & 2b)	93,750.00	600,145.00	15,375,757.13
3. Required Matching Funds/Other (sum lines 2a & 2b)			1,851,961.07
4. Total Available Award (sum lines 1, 2c, & 3)	93,750.00	604,455.62	25,506,247.42
REVENUES			
5. Unearned Revenue Deferred from Prior Year			4,325,843.50
6. Cash Received in Current Year	90,000.00	334,992.25	16,992,954.05
7. Contributed Matching Funds			1,736,337.07
8. Total Available (sum lines 5, 6, & 7)	90,000.00	334,992.25	23,055,134.62
EXPENDITURES			
9. Donor-Authorized Expenditures	90,000.00	583,990.73	18,470,643.07
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	90,000.00	583,990.73	18,470,643.07
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00	(248,998.48)	4,584,491.55
a. Unearned Revenue			6,402,994.36
b. Accounts Payable			0.00
c. Accounts Receivable		248,998.48	1,818,502.81
14. Unused Grant Award Calculation (line 4 minus line 9)	3,750.00	20,464.89	7,035,604.35
15. If Carryover is allowed, enter line 14 amount here	3,750.00		6,610,302.26
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	90,000.00	583,990.73	16,734,306.00

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

Santa Ana Unified
Orange County

LOCAL PROGRAM NAME	AVID OCDE- DESTINATION GRADUATION-HS	DESTINATION GRADUATION INTERN SCHOOLS	IMPROVING TEACHER QUALITY (CRLP)	BASED ROP INCOME PROGRAM	PLTW - VERIZON WIRELESS	TOTAL
RESOURCE CODE	9010	9010	9010	9010	9010	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	9126	9129	9130	9139	9159	
AWARD						
1. Prior Year Carryover	20,826.35	26,853.30		16,800.00	75,089.58	139,569.23
2. a. Current Year Award	38,500.00	28,500.00	125,416.00	26,000.01		218,416.01
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	38,500.00	28,500.00	125,416.00	26,000.01	0.00	218,416.01
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	59,326.35	55,353.30	125,416.00	42,800.01	75,089.58	357,985.24
REVENUES						
5. Unearned Revenue Deferred from Prior Year	20,826.35	26,853.30		16,800.00	27,981.90	92,461.55
6. Cash Received in Current Year	28,875.00	21,375.00	61,462.95	26,000.01	0.00	137,712.96
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	49,701.35	48,228.30	61,462.95	42,800.01	27,981.90	230,174.51
EXPENDITURES						
9. Donor-Authorized Expenditures 10. Non Donor-Authorized Expenditures	46,789.20	27,583.51	121,484.83	42,800.01	27,981.90	266,639.45
11. Total Expenditures (lines 9 & 10)	46,789.20	27,583.51	121,484.83	42,800.01	27,981.90	266,639.45
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)	2,912.15	20,644.79	(60,021.88)	0.00	0.00	(36,464.94)
a. Unearned Revenue	12,537.15	27,769.79				40,306.94
b. Accounts Payable						0.00
c. Accounts Receivable	9,625.00	7,125.00	60,021.88	0.00		76,771.88
14. Unused Grant Award Calculation (line 4 minus line 9)	12,537.15	27,769.79	3,931.17	0.00	47,107.68	91,345.79
15. If Carryover is allowed, enter line 14 amount here	12,537.15	27,769.79	3,931.17		47,107.68	91,345.79
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	46,789.20	27,583.51	121,484.83	42,800.01	27,981.90	266,639.45

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

Santa Ana Unified
Orange County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDI-CAL	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance	758,220.58	758,220.58
2. a. Current Year Award	2,692,707.32	2,692,707.32
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,692,707.32	2,692,707.32
3. Required Matching Funds/Other (sum lines 2a & 2b)	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,450,927.90	3,450,927.90
REVENUES		
5. Cash Received in Current Year	2,692,707.32	2,692,707.32
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,692,707.32	2,692,707.32
EXPENDITURES		
10. Donor-Authorized Expenditures	2,483,376.14	2,483,376.14
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	2,483,376.14	2,483,376.14
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	967,551.76	967,551.76

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

STATE PROGRAM NAME	ROC/P APPORTIONMENT	CHILD DEV: CENTER-BASE RESERVE ACCT	CALIFORNIA CLEAN ENERGY JOBS	EDUCATOR EFFECTIVENESS	LOTTERY INSTRUCTIONAL MATERIALS	CTE INCENTIVE PROGRAM	SPECIAL EDUCATION MASTER PLAN
RESOURCE CODE	808	6130	6230	6264	6300	6387	6500
REVENUE OBJECT	8677	8990	8590	8590	8560	8590	8311
LOCAL DESCRIPTION (if any)		FUND 12			FUND 01 AND 09		
AWARD							
1. Prior Year Restricted Ending Balance	420,000.00	98,941.59	2,702,556.01	3,902,607.00	0.00	2,748,474.00	0.00
2. a. Current Year Award	385,053.00	6,442.59	3,302,847.00	0.00	1,999,165.83	747,709.00	28,494,567.80
b. Other Adjustments		139,870.00					271,341.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	385,053.00	146,312.59	3,302,847.00	0.00	1,999,165.83	747,709.00	28,765,908.80
3. Required Matching Funds/Other	3,633,657.47						55,007,359.29
4. Total Available Award (sum lines 1, 2c, & 3)	4,438,710.47	245,254.18	6,005,403.01	3,902,607.00	1,999,165.83	3,496,183.00	83,773,268.09
REVENUES							
5. Cash Received in Current Year	385,053.00	146,312.59	598,276.00	0.00	166,805.66		27,800,674.84
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	2,704,571.00	0.00	1,832,360.17	747,709.00	965,233.96
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	2,704,571.00	0.00	1,832,360.17	747,709.00	965,233.96
8. Contributed Matching Funds							55,007,359.29
9. Total Available (sum lines 5, 7c, & 8)	385,053.00	146,312.59	3,302,847.00	0.00	1,999,165.83	747,709.00	83,773,268.09
EXPENDITURES							
10. Donor-Authorized Expenditures	4,018,710.01		2,759,549.16	1,561,543.64	1,995,322.85	219,069.58	83,773,268.09
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,018,710.01	0.00	2,759,549.16	1,561,543.64	1,995,322.85	219,069.58	83,773,268.09
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	420,000.46	245,254.18	3,245,853.85	2,341,063.36	3,842.98	3,277,113.42	0.00

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

STATE PROGRAM NAME	STATE INFANT PROGRAM ENTITLEMENT	MENTAL HEALTH	COLLEGE READINESS BLOCK GRANT	ONGOING & MAJOR MAINTENANCE	TOTAL
RESOURCE CODE	6510	6512	7338	8150	
REVENUE OBJECT	8311	8590	8590	8980	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	1,941.62	998,780.04		1,970,927.47	12,844,227.73
2. a. Current Year Award	408,356.00	3,194,261.00	2,113,932.00	19,397,472.26	60,049,806.48
b. Other Adjustments					411,211.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	408,356.00	3,194,261.00	2,113,932.00	19,397,472.26	60,461,017.48
3. Required Matching Funds/Other	30,961.99				58,671,978.75
4. Total Available Award (sum lines 1, 2c, & 3)	441,259.61	4,193,041.04	2,113,932.00	21,368,399.73	131,977,223.96
REVENUES					
5. Cash Received in Current Year	408,356.00	2,449,995.00	2,113,932.00	19,397,472.26	53,466,877.35
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	744,266.00	0.00	0.00	6,994,140.13
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	744,266.00	0.00	0.00	6,994,140.13
8. Contributed Matching Funds	30,961.99				55,038,321.28
9. Total Available (sum lines 5, 7c, & 8)	439,317.99	3,194,261.00	2,113,932.00	19,397,472.26	115,499,338.76
EXPENDITURES					
10. Donor-Authorized Expenditures	441,259.61	2,798,937.95		15,384,452.79	112,952,113.68
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	441,259.61	2,798,937.95	0.00	15,384,452.79	112,952,113.68
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	1,394,103.09	2,113,932.00	5,983,946.94	19,025,110.28

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

LOCAL PROGRAM NAME	E-RATE	TWO WAY DIGITAL	PARTNERS IN EDUCATION BREAKFAST	UNITED WAY (SA READS)	MASTER TEACHER STIPENDS	RECOGNITION PROGRAMS	PUBLIC SCHOOLS FOUNDATION
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8650	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9034	9040	9045	9047	9050	9051	9067
AWARD							
1. Prior Year Restricted Ending Balance		51,501.47	2,033.06		23,119.53	1,245.50	7,993.55
2. a. Current Year Award	11,829.22	523,300.00		30,000.00	51,557.50	7,878.38	1,047.15
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,829.22	523,300.00	0.00	30,000.00	51,557.50	7,878.38	1,047.15
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	11,829.22	574,801.47	2,033.06	30,000.00	74,677.03	9,123.88	9,040.70
REVENUES							
5. Cash Received in Current Year	11,829.22	478,938.00		22,500.00	42,337.50	7,878.38	1,047.15
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	44,362.00	0.00	7,500.00	9,220.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	44,362.00	0.00	7,500.00	9,220.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	11,829.22	523,300.00	0.00	30,000.00	51,557.50	7,878.38	1,047.15
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	565,837.91		30,000.00	39,094.72	100.00	5,873.54
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	565,837.91	0.00	30,000.00	39,094.72	100.00	5,873.54
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	11,829.22	8,963.56	2,033.06	0.00	35,582.31	9,023.88	3,167.16

LOCAL PROGRAM NAME	TRAFFIC IMPOUND PROGRAM	ED TECH K-12 VOUCHER	LONGEVITY AWARDS	BEGINNING TEACHER BTSA	BRIDGING HEALTHY EATING	RISK MANAGEMENT	CELL LEASES
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9078	9094	9115	9125	9135	9138	9141
AWARD							
1. Prior Year Restricted Ending Balance	24,859.19	44,212.56		637,822.34	38,749.66	4,371.91	406,518.92
2. a. Current Year Award	2,625.00		169.72	18,200.00			126,655.33
b. Other Adjustments				94,875.00	(38,749.66)	106,103.77	
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,625.00	0.00	169.72	113,075.00	(38,749.66)	106,103.77	126,655.33
3. Required Matching Funds/Other						(60,426.36)	
4. Total Available Award (sum lines 1, 2c, & 3)	27,484.19	44,212.56	169.72	750,897.34	0.00	50,049.32	533,174.25
REVENUES							
5. Cash Received in Current Year	2,625.00	0.00	169.72	113,075.00		106,103.77	125,877.91
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	(38,749.66)	0.00	777.42
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	(38,749.66)	0.00	777.42
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,625.00	0.00	169.72	113,075.00	(38,749.66)	106,103.77	126,655.33
EXPENDITURES							
10. Donor-Authorized Expenditures		19,414.55	169.72	159,998.16		50,049.32	54,798.12
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	19,414.55	169.72	159,998.16	0.00	50,049.32	54,798.12
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	27,484.19	24,798.01	0.00	590,899.18	0.00	0.00	478,376.13

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LOCAL PROGRAM NAME	SCE CSI	OC COMMUNITY FOUNDATION	BTSA INDUCTION SPECIAL ED	SD BECHTEL JR FOUNDATION	ORANGE COUNTY CAREER PATHWAY	TECH REPLACEMENT/R EPAIRS	OC STEM INITIATIVE
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9142	9143	9149	9151	9158	9161	9162
AWARD							
1. Prior Year Restricted Ending Balance	2,229,932.86	3,648.51	10,144.80	0.00	30,028.46	5,798.47	
2. a. Current Year Award		8,494.00	6,912.50	1,215,886.00	16,500.00	25,202.21	5,000.00
b. Other Adjustments				1,233,586.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	8,494.00	6,912.50	2,449,472.00	16,500.00	25,202.21	5,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,229,932.86	12,142.51	17,057.30	2,449,472.00	46,528.46	31,000.68	5,000.00
REVENUES							
5. Cash Received in Current Year		8,494.00	6,912.50	2,449,472.00	16,500.00	25,202.21	5,000.00
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)	0.00	8,494.00	6,912.50	2,449,472.00	16,500.00	25,202.21	5,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	150,425.41	1,234.00	9,819.72	1,215,886.00	46,528.46	3,722.77	5,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	150,425.41	1,234.00	9,819.72	1,215,886.00	46,528.46	3,722.77	5,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,079,507.45	10,908.51	7,237.58	1,233,586.00	0.00	27,277.91	0.00

LOCAL PROGRAM NAME	HERITAGE MUSEUM (OC WATER DISTRICT)	CA ENDOWMENT	CTE INITIATIVE GRANT	DONATIONS-HALL OF FAME WALL	FUNDRAISERS (NON ASB/P/TA)	ASB TRANSPORTATION	ASB DONATION CO-CURRICULAR SALARIES
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9163	9165	9166	9995	9996	9997	9998
AWARD							
1. Prior Year Restricted Ending Balance				3,832.94	137,538.05	66,460.71	447.19
2. a. Current Year Award	25,200.00	26,500.00	977,755.00	120.00	132,991.59	64,955.41	55,306.45
b. Other Adjustments				2,500.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,200.00	26,500.00	977,755.00	2,620.00	132,991.59	64,955.41	55,306.45
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	25,200.00	26,500.00	977,755.00	6,452.94	270,529.64	131,416.12	55,753.64
REVENUES							
5. Cash Received in Current Year	25,200.00	26,500.00	977,755.00	2,620.00	127,991.59	55,755.41	42,902.52
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	5,000.00	9,200.00	12,403.93
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	5,000.00	9,200.00	12,403.93
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	25,200.00	26,500.00	977,755.00	2,620.00	132,991.59	64,955.41	55,306.45
EXPENDITURES							
10. Donor-Authorized Expenditures	25,196.80	1,500.00	0.00	1,784.25	97,549.60	49,992.93	55,306.45
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	25,196.80	1,500.00	0.00	1,784.25	97,549.60	49,992.93	55,306.45
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3.20	25,000.00	977,755.00	4,668.69	172,980.04	81,423.19	447.19

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LOCAL PROGRAM NAME	GIFT ACCOUNT	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	9999	
AWARD		
1. Prior Year Restricted Ending Balance	511,002.44	4,241,262.12
2. a. Current Year Award	374,137.98	3,708,223.44
b. Other Adjustments		1,398,315.11
c. Adj Curr Yr Award (sum lines 2a & 2b)	374,137.98	5,106,538.55
3. Required Matching Funds/Other		(60,426.36)
4. Total Available Award (sum lines 1, 2c, & 3)	885,140.42	9,287,374.31
REVENUES		
5. Cash Received in Current Year	365,618.04	5,048,304.92
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	8,519.94	58,233.63
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	8,519.94	58,233.63
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	374,137.98	5,106,538.55
EXPENDITURES		
10. Donor-Authorized Expenditures	346,547.85	2,935,830.28
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	346,547.85	2,935,830.28
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	538,592.57	6,351,544.03

STATE PROGRAM NAME	STATE INFANT PROGRAM ENTITLEMENT	MENTAL HEALTH	COLLEGE READINESS BLOCK GRANT	TOTAL
RESOURCE CODE	6510	6512	7338	
REVENUE OBJECT	8311	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	1,941.62	998,780.04		10,823,000.26
2. a. Current Year Award	408,356.00	3,194,261.00	2,113,932.00	40,652,334.22
b. Other Adjustments				411,211.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	408,356.00	3,194,261.00	2,113,932.00	41,063,545.22
3. Required Matching Funds/Other	30,961.99			58,671,978.75
4. Total Available Award (sum lines 1, 2c, & 3)	441,259.61	4,193,041.04	2,113,932.00	110,558,524.23
REVENUES				
5. Cash Received in Current Year	408,356.00	2,449,995.00	2,113,932.00	34,069,405.09
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	744,266.00	0.00	6,994,140.13
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	744,266.00	0.00	6,994,140.13
8. Contributed Matching Funds	30,961.99			55,038,321.28
9. Total Available (sum lines 5, 7c, & 8)	439,317.99	3,194,261.00	2,113,932.00	96,101,866.50
EXPENDITURES				
10. Donor-Authorized Expenditures	441,259.61	2,798,937.95		97,567,660.89
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	441,259.61	2,798,937.95	0.00	97,567,660.89
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	1,394,103.09	2,113,932.00	12,990,863.34

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LOCAL PROGRAM NAME	TWO WAY DIGITAL	PARTNERS IN EDUCATION BREAKFAST	UNITED WAY (SA READS)	MASTER TEACHER STIPENDS	RECOGNITION PROGRAMS	PUBLIC SCHOOLS FOUNDATION	TRAFFIC IMPOUND PROGRAM
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8650	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9040	9045	9047	9050	9051	9067	9078
AWARD							
1. Prior Year Restricted Ending Balance	51,501.47	2,033.06		23,119.53	1,245.50	7,993.55	24,859.19
2. a. Current Year Award	523,300.00		30,000.00	51,557.50	7,878.38	1,047.15	2,625.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	523,300.00	0.00	30,000.00	51,557.50	7,878.38	1,047.15	2,625.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	574,801.47	2,033.06	30,000.00	74,677.03	9,123.88	9,040.70	27,484.19
REVENUES							
5. Cash Received in Current Year	478,938.00		22,500.00	42,337.50	7,878.38	1,047.15	2,625.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	44,362.00	0.00	7,500.00	9,220.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	44,362.00	0.00	7,500.00	9,220.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	523,300.00	0.00	30,000.00	51,557.50	7,878.38	1,047.15	2,625.00
EXPENDITURES							
10. Donor-Authorized Expenditures	565,837.91		30,000.00	39,094.72	100.00	5,873.54	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	565,837.91	0.00	30,000.00	39,094.72	100.00	5,873.54	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	8,963.56	2,033.06	0.00	35,582.31	9,023.88	3,167.16	27,484.19

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LOCAL PROGRAM NAME	ED TECH K-12 VOUCHER	LONGEVITY AWARDS	BEGINNING TEACHER BTSA	BRIDGING HEALTHY EATING	RISK MANAGEMENT	CELL LEASES	SCE CSI
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9094	9115	9125	9135	9138	9141	9142
AWARD							
1. Prior Year Restricted Ending Balance	44,212.56		637,822.34	38,749.66	4,371.91	406,518.92	2,229,932.86
2. a. Current Year Award		169.72	18,200.00			126,655.33	
b. Other Adjustments			94,875.00	(38,749.66)	106,103.77		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	169.72	113,075.00	(38,749.66)	106,103.77	126,655.33	0.00
3. Required Matching Funds/Other					(60,426.36)		
4. Total Available Award (sum lines 1, 2c, & 3)	44,212.56	169.72	750,897.34	0.00	50,049.32	533,174.25	2,229,932.86
REVENUES							
5. Cash Received in Current Year	0.00	169.72	113,075.00		106,103.77	125,877.91	
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	(38,749.66)	0.00	777.42	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	(38,749.66)	0.00	777.42	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	169.72	113,075.00	(38,749.66)	106,103.77	126,655.33	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	19,414.55	169.72	159,998.16		50,049.32	54,798.12	150,425.41
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	19,414.55	169.72	159,998.16	0.00	50,049.32	54,798.12	150,425.41
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	24,798.01	0.00	590,899.18	0.00	0.00	478,376.13	2,079,507.45

LOCAL PROGRAM NAME	OC COMMUNITY FOUNDATION	BTSA INDUCTION SPECIAL ED	SD BECHTEL JR FOUNDATION	ORANGE COUNTY CAREER PATHWAY	TECH REPLACEMENT/R EPAIRS	OC STEM INITIATIVE	HERITAGE MUSEUM (OC WATER DISTRICT)
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9143	9149	9151	9158	9161	9162	9163
AWARD							
1. Prior Year Restricted Ending Balance	3,648.51	10,144.80	0.00	30,028.46	5,798.47		
2. a. Current Year Award	8,494.00	6,912.50	1,215,886.00	16,500.00	25,202.21	5,000.00	25,200.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,494.00	6,912.50	1,215,886.00	16,500.00	25,202.21	5,000.00	25,200.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	12,142.51	17,057.30	1,215,886.00	46,528.46	31,000.68	5,000.00	25,200.00
REVENUES							
5. Cash Received in Current Year	8,494.00	6,912.50	1,215,886.00	16,500.00	25,202.21	5,000.00	25,200.00
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)	8,494.00	6,912.50	1,215,886.00	16,500.00	25,202.21	5,000.00	25,200.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,234.00	9,819.72	1,215,886.00	46,528.46	3,722.77	5,000.00	25,196.80
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,234.00	9,819.72	1,215,886.00	46,528.46	3,722.77	5,000.00	25,196.80
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	10,908.51	7,237.58	0.00	0.00	27,277.91	0.00	3.20

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LOCAL PROGRAM NAME	CA ENDOWMENT	CTE INITIATIVE GRANT	DONATIONS-HALL OF FAME WALL	FUNDRAISERS (NON ASB/PFTA)	ASB TRANSPORTATION	ASB DONATION CO-CURRICULAR SALARIES	GIFT ACCOUNT
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9165	9166	9995	9996	9997	9998	9999
AWARD							
1. Prior Year Restricted Ending Balance			3,832.94	137,538.05	66,460.71	447.19	511,002.44
2. a. Current Year Award	26,500.00	977,755.00	120.00	132,991.59	64,955.41	55,306.45	374,137.98
b. Other Adjustments			2,500.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	26,500.00	977,755.00	2,620.00	132,991.59	64,955.41	55,306.45	374,137.98
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	26,500.00	977,755.00	6,452.94	270,529.64	131,416.12	55,753.64	885,140.42
REVENUES							
5. Cash Received in Current Year	26,500.00	977,755.00	2,620.00	127,991.59	55,755.41	42,902.52	365,618.04
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	5,000.00	9,200.00	12,403.93	8,519.94
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	5,000.00	9,200.00	12,403.93	8,519.94
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	26,500.00	977,755.00	2,620.00	132,991.59	64,955.41	55,306.45	374,137.98
EXPENDITURES							
10. Donor-Authorized Expenditures	1,500.00	0.00	1,784.25	97,549.60	49,992.93	55,306.45	346,547.85
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,500.00	0.00	1,784.25	97,549.60	49,992.93	55,306.45	346,547.85
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	25,000.00	977,755.00	4,668.69	172,980.04	81,423.19	447.19	538,592.57

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Restricted Ending Balance	4,241,262.12
2. a. Current Year Award	3,696,394.22
b. Other Adjustments	164,729.11
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,861,123.33
3. Required Matching Funds/Other (60,426.36)	(60,426.36)
4. Total Available Award (sum lines 1, 2c, & 3)	8,041,959.09
REVENUES	
5. Cash Received in Current Year	3,802,889.70
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	58,233.63
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	58,233.63
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	3,861,123.33
EXPENDITURES	
10. Donor-Authorized Expenditures	2,935,830.28
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	2,935,830.28
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	5,106,128.81

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	280,427,464.63	301	0.00	303	280,427,464.63	305	8,076,156.39		307	272,351,308.24	309
2000 - Classified Salaries	90,926,860.98	311	654,977.37	313	90,271,883.61	315	5,983,841.05		317	84,288,042.56	319
3000 - Employee Benefits	144,701,880.80	321	227,857.59	323	144,474,023.21	325	4,097,274.66		327	140,376,748.55	329
4000 - Books, Supplies Equip Replace. (6500)	25,677,303.48	331	1,072,343.60	333	24,604,959.88	335	2,253,790.27		337	22,351,169.61	339
5000 - Services. . . & 7300 - Indirect Costs	64,908,921.52	341	605,044.78	343	64,303,876.74	345	20,462,271.14		347	43,841,605.60	349
TOTAL					604,082,208.07	365			TOTAL	563,208,874.56	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	228,078,576.30	375
2. Salaries of Instructional Aides Per EC 41011.	2100	26,175,393.04	380
3. STRS.	3101 & 3102	45,015,717.08	382
4. PERS.	3201 & 3202	3,916,298.45	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,275,408.52	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	35,776,837.12	385
7. Unemployment Insurance.	3501 & 3502	131,670.49	390
8. Workers' Compensation Insurance.	3601 & 3602	3,746,981.94	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	6,257,935.27	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		354,374,818.21	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		7,832,567.05	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		346,542,251.16	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.		61.53%	
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)	61.53%
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).	563,208,874.56
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	326,934,061.00	(2,104,026.00)	324,830,035.00		8,491,666.00	316,338,369.00	10,175,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	78,065,246.00	487,429.00	78,552,675.00		4,420,000.00	74,132,675.00	4,322,427.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	25,767,897.00	256,163.00	26,024,060.00		251,524.00	25,772,536.00	251,524.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	49,290,762.00	6,327,282.00	55,618,044.00	0.00	0.00	55,618,044.00	
Compensated Absences Payable	1,179,339.00	247,862.00	1,427,201.00		229,669.00	1,197,532.00	
Governmental activities long-term liabilities	481,237,305.00	5,214,710.00	486,452,015.00	0.00	13,392,859.00	473,059,156.00	14,748,951.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	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)	330,437,658.94		330,437,658.94			338,119,696.77
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	50,228.75		50,228.75			48,779.54
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)	48,552.74		48,552.74	47,116.12		47,116.12
2. Total Charter Schools ADA (Form A, Line C9)	226.80		226.80	355.65		355.65
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			48,779.54			47,471.77
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2016-17 Actual			2017-18 Budget		
1. Homeowners' Exemption (Object 8021)	574,666.57		574,666.57	574,666.00		574,666.00
2. Timber Yield Tax (Object 8022)	8.16		8.16	11.00		11.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	88,283,238.34		88,283,238.34	88,984,536.00		88,984,536.00
5. Unsecured Roll Taxes (Object 8042)	5,439,530.10		5,439,530.10	5,487,281.00		5,487,281.00
6. Prior Years' Taxes (Object 8043)	988,024.71		988,024.71	990,212.00		990,212.00
7. Supplemental Taxes (Object 8044)	6,420,438.75		6,420,438.75	5,998,449.00		5,998,449.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	32,979,904.22		32,979,904.22	30,392,530.00		30,392,530.00
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)	16,362,660.29		16,362,660.29	13,640,342.00		13,640,342.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	151,048,471.14	0.00	151,048,471.14	146,068,027.00	0.00	146,068,027.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	151,048,471.14	0.00	151,048,471.14	146,068,027.00	0.00	146,068,027.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,202,558.45			5,078,545.14
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)			5,202,558.45			5,078,545.14
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	382,830,426.82		382,830,426.82	389,905,975.00		389,905,975.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(186,535.45)		(186,535.45)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	382,643,891.37	0.00	382,643,891.37	389,905,975.00	0.00	389,905,975.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	669,624,187.16		669,624,187.16	649,123,157.41		649,123,157.41
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,108,570.45		1,108,570.45	360,000.00		360,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2016-17 Actual			2017-18 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			330,437,658.94			338,119,696.77
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9711			0.9732
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			338,119,696.77			341,200,332.38
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			151,048,471.14			146,068,027.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			5,853,544.80			5,696,612.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			192,273,784.08			200,210,850.52
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			192,273,784.08			200,210,850.52
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])			569,316.40			192,150.86
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			151,617,787.54			146,260,177.86
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)			191,704,467.68			200,018,699.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			151,617,787.54			
b. State Subventions (Line D8)			191,704,467.68			
c. Less: Excluded Appropriations (Line C23)			5,202,558.45			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			338,119,696.77			

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) 19,047,526.73
- 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) 498,398,303.72

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) 3.82%

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)	30,662,131.28
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,898,775.18
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	105,218.18
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	184,932.35
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)	1,894,873.83
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	36.92
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)	38,745,967.74
9. Carry-Forward Adjustment (Part IV, Line F)	6,488,076.91
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	45,234,044.65

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	389,208,069.52
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	73,581,085.31
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	30,854,779.76
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,538,730.62
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	135,805.72
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	7,515.51
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,294,758.04
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)	260,946.53
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)	253,085.47
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)	47,709,153.02
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)	929.63
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,003,390.18
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	38,766,221.31
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)	593,614,470.62

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

6.53%

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

7.62%

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>38,745,967.74</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,271,215.46)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.22%) times Part III, Line B18); zero if negative	<u>6,488,076.91</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.22%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>6,488,076.91</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>6,488,076.91</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	14,676,145.41	766,094.79	5.22%
01	3060	352,194.55	18,384.56	5.22%
01	3110	83,293.50	4,347.92	5.22%
01	3180	1,834,552.88	95,763.66	5.22%
01	3310	8,829,858.39	460,918.61	5.22%
01	3315	329,469.68	17,198.32	5.22%
01	3320	1,207,742.82	63,044.18	5.22%
01	3327	516,970.82	26,985.88	5.22%
01	3345	7,201.23	375.90	5.22%
01	3385	268,654.25	14,023.75	5.22%
01	3395	25,262.49	1,318.70	5.22%
01	3410	331,361.25	17,297.06	5.22%
01	3550	485,274.00	24,263.00	5.00%
01	4035	3,274,725.03	170,940.64	5.22%
01	4050	465,616.19	24,305.17	5.22%
01	4124	1,695,648.22	84,782.42	5.00%
01	4203	2,537,582.36	50,751.65	2.00%
01	5630	285,196.20	14,887.24	5.22%
01	5640	1,716,518.89	89,602.29	5.22%
01	5810	371,719.68	19,298.56	5.19%
01	6010	6,853,960.71	342,698.04	5.00%
01	6264	1,484,074.93	77,468.71	5.22%
01	6382	1,595,789.36	83,300.20	5.22%
01	6387	208,201.46	10,868.12	5.22%
01	6512	1,846,891.70	96,407.75	5.22%
01	6515	15,536.40	811.00	5.22%
01	6520	335,755.42	17,526.43	5.22%
01	7220	186,596.73	9,740.35	5.22%
01	7370	83,602.25	4,364.00	5.22%
01	7810	555,018.75	28,971.98	5.22%
01	8150	14,007,994.88	731,217.33	5.22%
01	9010	2,598,919.64	8,335.17	0.32%
09	3010	40,347.62	1,985.10	4.92%
09	6010	107,200.13	5,274.25	4.92%
12	6105	4,829,115.18	252,079.81	5.22%
13	5310	34,575,521.84	1,701,115.67	4.92%
13	5320	4,190,699.47	206,182.41	4.92%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	7,404,476.69		1,999,155.83	9,403,632.52
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,404,476.69	0.00	1,999,155.83	9,403,632.52
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,616,344.04			5,616,344.04
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,788,132.65			1,788,132.65
4. Books and Supplies	4000-4999	0.00		1,566,102.32	1,566,102.32
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			429,220.53	429,220.53
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		7,404,476.69	0.00	1,995,322.85	9,399,799.54
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	3,832.98	3,832.98
D. COMMENTS:					
We use our own Print Shop to print materials and supplies that would normally be coded to the Object 400-4999 range. Our Print Shop uses the Direct Cost Object of 5710 to charge the sites for these materials and supplies.					

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	649,278,877.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	47,584,779.81
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	135,805.72
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,587,378.59
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	257,136.44
4. Other Transfers Out	All	9200	7200-7299	81,843.00
5. Interfund Transfers Out	All	9300	7600-7629	29,216,779.13
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	958,200.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				36,237,142.88
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				565,456,954.80

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)		48,618.37
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,630.52
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	548,282,523.46	10,938.08
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	548,282,523.46	10,938.08
B. Required effort (Line A.2 times 90%)	493,454,271.11	9,844.27
C. Current year expenditures (Line I.E and Line II.B)	565,456,954.80	11,630.52
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

Instructional Goals Description	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	383,179.10	4,312,116.25	11,450,258.09	4,957,674.99	49,685,975.84	966.55	1,104,037.87
1110 Regular Education, K-12	34.00	34.00	34.00	34.00	44.00	44.00	
3100 Alternative Schools	1,717.58	1,717.58	1,717.58	1,717.58	1,709.00	1,709.00	600.00
3200 Continuation Schools	31.40	31.40	31.40	31.40	13.00	13.00	
3300 Independent Study Centers	5.20	5.20	5.20	5.20			
3400 Opportunity Schools							
3550 Community Day Schools	6.00	6.00	6.00	6.00	5.00	5.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	7.80	7.80	7.80	7.80			
4850 Migrant Education	1.00	1.00	1.00	1.00			
5000-5999 Special Education (allocated to 5001)	454.68	454.68	454.68	454.68	202.00	202.00	1,465.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	53.00	53.00	53.00	53.00	53.00	53.00	
-- Cafeteria (Funds 13 & 61)					129.71	129.71	
C. Total Allocation Factors	2,310.66	2,310.66	2,310.66	2,310.66	2,155.71	2,155.71	2,065.00

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	4,769,166.04	1,324,677.22	6,093,843.26	402,841.44		6,496,684.70	
1110	Regular Education, K-12	366,410,585.89	55,398,149.35	421,808,735.24	27,884,215.71		449,692,950.95	
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00	
3200	Continuation Schools	6,456,410.19	586,412.69	7,042,822.88	465,574.98		7,508,397.86	
3300	Independent Study Centers	977,877.14	47,491.54	1,025,368.68	67,783.33		1,093,152.01	
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
3550	Community Day Schools	1,701,070.82	170,042.89	1,871,113.71	123,692.41		1,994,806.12	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
3800	Career Technical Education	697,968.37	0.00	697,968.37	46,140.11		744,108.48	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00	
4760	Bilingual	2,525,215.68	71,237.30	2,596,452.98	171,641.91		2,768,094.89	
4850	Migrant Education	445,254.88	9,132.99	454,387.87	30,037.90		484,425.77	
5000-5999	Special Education	112,943,627.12	9,591,735.09	122,535,362.21	8,100,359.68		130,635,721.89	
6000	Regional Occupational Ctr/Prg (ROC/P)	1,471,931.54	0.00	1,471,931.54	97,303.95		1,569,235.49	
Other Goals								
7110	Nonagency - Educational	445,929.85	0.00	445,929.85	29,478.77		475,408.62	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	135,805.72	0.00	135,805.72	8,977.61		144,783.33	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
Other Costs								
----	Food Services					1,230,229.97	1,230,229.97	
----	Enterprise					7,515.51	7,515.51	
----	Facilities Acquisition & Construction					3,993,861.03	3,993,861.03	
----	Other Outgo					34,699,711.09	34,699,711.09	
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation (I[Column 3 + CAC, line C5] times CAC, line E)		4,695,329.64	4,695,329.64	3,203,838.04		7,899,167.68	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,159,377.89)		(2,159,377.89)	
----	Total General Fund and Charter Schools Funds Expenditures	498,980,843.24	71,894,208.71	570,875,051.95	38,472,507.95	39,931,317.60	649,278,877.50	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	2,843,738.06	173,176.74	464,933.16	258,460.64	896,027.70	0.00	0.00	0.00	0.00	132,829.74	0.00	4,765,166.04
1110	Regular Education, K-12	297,229,432.65	21,927,370.20	1,015,021.77	24,282,871.07	15,370,358.11	0.00	6,504,577.82	0.00	0.00	80,954.27	0.00	366,410,585.89
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	4,457,635.44	113,756.15	0.00	1,254,017.90	300,910.15	0.00	12,482.61	0.00	0.00	317,607.94	0.00	6,456,410.19
3300	Independent Study Centers	666,187.79	2,959.17	0.00	306,502.96	2,227.22	0.00	0.00	0.00	0.00	0.00	0.00	977,877.14
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	1,160,783.81	58,321.55	0.00	379,443.24	0.00	0.00	0.00	0.00	0.00	102,522.22	0.00	1,701,070.82
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	560,711.58	0.00	4,997.48	76,684.60	55,574.71	0.00	0.00	0.00	0.00	0.00	0.00	697,968.37
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00
4760	Bilingual	1,236,143.33	1,277,529.85	11,542.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,525,215.68
4850	Migrant Education	158,743.20	3,050.39	0.00	7,593.26	275,868.03	0.00	0.00	0.00	0.00	0.00	0.00	445,254.88
5000-5999	Special Education	86,503,348.76	4,290,121.05	0.00	1,129,427.17	9,455,658.28	11,482,195.29	187.66	0.00	0.00	82,688.91	0.00	112,943,627.12
6000	ROC/P	497,302.70	456,287.91	0.00	459,974.12	0.00	0.00	0.00	0.00	0.00	78,366.81	0.00	1,471,931.54
Other Goals													
7110	Nonagency - Educational	316,839.84	124,090.01	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	445,929.85
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	0.00	0.00	0.00	0.00	135,805.72	0.00	0.00	0.00	135,805.72
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	0.00
Total Direct Charged Costs		395,630,867.16	28,406,663.02	1,496,494.91	28,159,974.96	26,356,624.20	11,482,195.29	6,517,248.09	135,805.72	0.00	794,969.89	0.00	498,980,843.24

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	310,521.57	1,014,155.65	0.00		1,324,677.22
1110	Regular Education, K-12	15,686,636.32	39,390,727.21	320,785.82		55,398,149.35
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	286,775.79	299,636.90	0.00		586,412.69
3300	Independent Study Centers	47,491.54	0.00	0.00		47,491.54
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	54,797.93	115,244.96	0.00		170,042.89
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00		0.00
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	71,237.30	0.00	0.00		71,237.30
4850	Migrant Education	9,132.99	0.00	0.00		9,132.99
5000-5999	Special Education (allocated to 5001)	4,152,586.67	4,655,896.37	783,252.05		9,591,735.09
6000	ROC/P	0.00	0.00	0.00		0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00		0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00		0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	484,048.32	1,221,596.57	0.00		1,705,644.89
--	Cafeteria (Funds 13 and 61)		2,989,684.75			2,989,684.75
Total Allocated Support Costs		21,103,228.43	49,686,942.41	1,104,037.87		71,894,208.71

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)	2,490,998.75
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	105,218.18
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	31,417,656.31
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,618,012.61
5	Total Central Administration Costs in General Fund and Charter Schools Funds	40,631,885.85
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	498,980,843.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	71,894,208.71
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	570,875,051.95
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,003,390.18
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	38,766,221.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	43,769,611.49
D. Total Direct Charged and Allocated Costs (B3 + C5)		614,644,663.44
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.61%

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)	1,230,229.97				1,230,229.97
Enterprise (Objects 1000-5999, 6400, and 6500)		7,515.51			7,515.51
Facilities Acquisition & Construction (Objects 1000-6500)			3,993,861.03		3,993,861.03
Other Outgo (Objects 1000-7999)				34,699,711.09	34,699,711.09
Total Other Costs	1,230,229.97	7,515.51	3,993,861.03	34,699,711.09	39,931,317.60

Current LEA: 30-66670-000000 Santa Ana Unified		
Selected SELPA: BN		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
BN	Santa Ana Unified	

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(60,110.93)	0.00	(2,278,780.41)				
Other Sources/Uses Detail					0.00	29,216,779.13		
Fund Reconciliation							18,144,975.62	38,650,870.59
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	2,243.03	0.00	119,402.52	0.00				
Other Sources/Uses Detail					660,969.36	0.00		
Fund Reconciliation							982,585.15	1,090,892.40
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,685.25	0.00	252,079.81	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							27,723.27	823,170.39
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	44,610.19	0.00	1,907,298.08	0.00				
Other Sources/Uses Detail					511,042.97	0.00		
Fund Reconciliation							760,005.33	2,405,693.81
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,975.79	19,141.38
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					13,703,124.00	10,000,000.00		
Fund Reconciliation							13,703,124.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	27.82
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	538.88		
Fund Reconciliation							1,490,700.01	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,685,105.55	1,438,877.78		
Fund Reconciliation							6,782,140.98	3,107.41
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					960,004.00	960,004.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,187,983.71	0.00		
Fund Reconciliation							0.00	488,383.98
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	6,572.46	0.00						
Other Sources/Uses Detail					1,907,970.20	0.00		
Fund Reconciliation							15,796,889.69	14,208,832.06
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					10,000,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	60,110.93	(60,110.93)	2,278,780.41	(2,278,780.41)	41,616,199.79	41,616,199.79	57,690,119.84	57,690,119.84

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Actual vs. 2015-16 Actual Comparison
2016-17 Expenditures by LEA (L-E-CY)

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										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	101,243.24	0.00	1,311,089.79	383,517.88	3,811,647.97	9,399,046.37	33,715,127.87		48,721,673.12
2000-2999	Classified Salaries	10,235.12	0.00	0.00	137,330.06	2,720,214.41	9,987,385.76	7,024,535.35		19,879,700.70
3000-3999	Employee Benefits	24,225.18	0.00	462,421.36	239,173.10	3,269,906.93	9,101,859.15	15,752,197.20		28,849,782.92
4000-4999	Books and Supplies	22,731.38	0.00	88,873.55	31,003.33	68,826.33	280,297.89	322,459.07		814,191.55
5000-5999	Services and Other Operating Expenditures	140,858.79	0.00	12,568.34	3,419.98	339.89	6,940,480.53	7,580,610.30		14,678,278.83
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	8,998.00	0.00	0.00	0.00	0.00	0.00	0.00		8,998.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	308,291.71	0.00	1,874,954.04	794,444.35	9,870,935.53	35,709,069.70	64,394,929.79	0.00	112,952,625.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	14,834.75	80,618.40	72,241.78	548,212.65		715,907.58
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	9,591,735.06	0.00	0.00	0.00	0.00	0.00	0.00		9,591,735.06
	Total Indirect Costs and PCR Allocations	9,591,735.06	0.00	0.00	14,834.75	80,618.40	72,241.78	548,212.65	0.00	10,307,642.64
	TOTAL COSTS	9,900,026.77	0.00	1,874,954.04	809,279.10	9,951,553.93	35,781,311.48	64,943,142.44	0.00	123,260,267.76
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	239,250.72	0.00	0.00	310,471.22	679,013.05		1,228,734.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	1,008,954.07	4,819,053.34	878,831.12		6,706,838.53
3000-3999	Employee Benefits	0.00	0.00	58,966.77	0.00	686,405.23	3,231,840.34	648,224.84		4,625,437.18
4000-4999	Books and Supplies	1,675.28	0.00	1,243.05	0.00	60,617.91	6,915.71	109,170.39		179,622.34
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	85,583.77	44,501.67		130,085.44
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	1,675.28	0.00	299,460.54	0.00	1,755,977.21	8,453,864.38	2,359,741.07	0.00	12,870,718.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	80,618.40	26,985.88	479,534.37		587,138.65
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	80,618.40	26,985.88	479,534.37	0.00	587,138.65
	TOTAL BEFORE OBJECT 8980	1,675.28	0.00	299,460.54	0.00	1,836,595.61	8,480,850.26	2,839,275.44	0.00	13,457,857.13
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									6,876.00
										13,450,981.13

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Actual vs. 2015-16 Actual Comparison
2016-17 Expenditures by LEA (LE-CY)

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	101,243.24	0.00	1,071,839.07	383,517.88	3,811,647.97	9,088,575.15	33,036,114.82		47,492,938.13
2000-2999	Classified Salaries	10,235.12	0.00	0.00	137,330.06	1,711,260.34	5,168,332.42	6,145,704.23		13,172,862.17
3000-3999	Employee Benefits	24,225.18	0.00	403,454.59	239,173.10	2,583,501.70	5,870,018.81	15,103,972.36		24,224,345.74
4000-4999	Books and Supplies	21,056.10	0.00	87,630.50	31,003.33	8,208.42	273,382.18	213,288.68		634,569.21
5000-5999	Services and Other Operating Expenditures	140,858.79	0.00	12,569.34	3,419.98	339.89	6,854,896.76	7,536,108.63		14,548,193.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	8,998.00	0.00	0.00	0.00	0.00	0.00	0.00		8,998.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	308,616.43	0.00	1,575,493.50	794,444.35	8,114,958.32	27,255,205.32	62,035,188.72	0.00	100,081,906.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	14,834.75	0.00	45,255.90	68,678.28		128,768.93
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	9,591,735.06								9,591,735.06
	Total Indirect Costs and PCR Allocations	9,591,735.06					45,255.90	68,678.28	0.00	9,720,503.99
	TOTAL BEFORE OBJECT 8980	9,898,351.49	0.00	1,575,493.50	809,279.10	8,114,958.32	27,300,461.22	62,103,867.00	0.00	109,802,410.63
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	3,655.55	0.00	10,904.40	4,354.31	35,117.35	81,649.09	329,259.13		464,939.83
2000-2999	Classified Salaries	0.00	0.00	0.00	1,322.01	25,381.29	114,573.35	77,531.29		218,807.94
3000-3999	Employee Benefits	362.96	0.00	1,157.35	595.51	5,869.85	22,592.58	56,739.77		87,318.02
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	4,244,288.07	7,238,447.22		11,482,735.29
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	4,018.51	0.00	12,061.75	6,271.83	66,368.49	4,463,103.09	7,701,977.41	0.00	12,253,801.08
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
	TOTAL BEFORE OBJECT 8980	4,018.51	0.00	12,061.75	6,271.83	66,368.49	4,463,103.09	7,701,977.41	0.00	12,253,801.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									6,876.00
TOTAL COSTS										
										55,038,321.28
										67,298,998.36

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

2015-16 Expenditures	A. State and Local	B. Local Only
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	105,238,466.79	61,608,213.39
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)	105,238,466.79	61,608,213.39
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	6,674.00	
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)	6,674.00	

SELPA: Santa Ana Unified (BN)

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 2016-17 Expenditures by LEA (LE-CY) and the 2015-16 Expenditures by LEA (LE-PY) 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 compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A 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 2016-17 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 2016-17 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A 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 compliance 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/leamoeexempwrksht.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: Santa Ana Unified (BN)

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</u>	(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)	<u>0.00</u>	(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: Santa Ana Unified (BN)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	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	123,260,267.76		
b. Less: Expenditures paid from federal sources	13,450,981.13		
c. Expenditures paid from state and local sources	109,809,286.63	105,238,466.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		105,238,466.79	
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	109,809,286.63	105,238,466.79	4,570,819.84

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.

	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 state and local expenditures.			
a. Total special education expenditures	123,260,267.76		
b. Less: Expenditures paid from federal sources	13,450,981.13		
c. Expenditures paid from state and local sources	109,809,286.63	105,238,466.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		105,238,466.79	
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	109,809,286.63	105,238,466.79	4,570,819.84
d. Special education unduplicated pupil count	6,660	6,674	
e. Per capita state and local expenditures (A2c/A2d)	16,487.88	15,768.42	719.46

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.

SELPA: Santa Ana Unified (BN)

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	67,298,998.36	61,608,213.39	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		61,608,213.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	67,298,998.36	61,608,213.39	5,690,784.97

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	67,298,998.36	61,608,213.39	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		61,608,213.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	67,298,998.36	61,608,213.39	5,690,784.97
b. Special education unduplicated pupil count	6,660	6,674	
c. Per capita local expenditures (B2a/B2b)	10,104.95	9,231.08	873.87

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.

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Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Budget vs. 2016-17 Actual Comparison
2017-18 Budget by LEA (LB-B)

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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	99,955.00	0.00	1,310,788.00	386,576.00	4,035,766.00	9,564,090.00	33,905,440.00		49,302,615.00
2000-2999	Classified Salaries	10,000.00	0.00	0.00	139,541.00	2,975,021.30	10,299,842.00	7,143,447.00		20,567,851.30
3000-3999	Employee Benefits	29,082.00	0.00	530,944.00	269,344.00	3,876,908.44	10,423,057.00	18,240,602.00		33,369,937.44
4000-4999	Books and Supplies	19,417.00	0.00	95,001.00	31,652.94	30,946.00	306,260.00	558,618.07		1,041,895.01
5000-5999	Services and Other Operating Expenditures	166,903.00	0.00	14,267.00	16,872.00	147.00	7,841,063.88	7,550,790.29		15,570,043.17
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	8,998.00	0.00	0.00	0.00	0.00	0.00	0.00		8,998.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	334,355.00	0.00	1,951,000.00	843,985.94	10,918,788.74	38,434,312.88	67,378,897.36	0.00	119,861,339.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	24,863.40	153,412.72	232,987.47	944,655.31		1,355,918.90
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	0.00	0.00	0.00	24,863.40	153,412.72	232,987.47	944,655.31	0.00	1,355,918.90
	TOTAL COSTS	334,355.00	0.00	1,951,000.00	868,849.34	11,072,201.46	38,667,300.35	68,323,552.67	0.00	121,217,258.82
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	99,955.00	0.00	1,070,982.00	386,576.00	4,035,766.00	9,240,720.00	33,276,754.00		48,110,753.00
2000-2999	Classified Salaries	10,000.00	0.00	0.00	139,541.00	1,868,217.00	5,242,076.00	6,190,834.00		13,450,668.00
3000-3999	Employee Benefits	29,082.00	0.00	462,912.00	269,344.00	3,099,942.00	6,783,784.00	17,505,435.00		28,150,499.00
4000-4999	Books and Supplies	19,417.00	0.00	95,001.00	31,652.94	30,946.00	300,760.00	348,489.46		826,266.40
5000-5999	Services and Other Operating Expenditures	151,903.00	0.00	14,267.00	16,872.00	147.00	7,841,063.88	7,526,476.00		15,550,728.88
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	8,998.00	0.00	0.00	0.00	0.00	0.00	0.00		8,998.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	319,355.00	0.00	1,643,162.00	843,985.94	9,035,018.00	29,408,403.88	64,847,988.46	0.00	106,097,913.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	24,863.40	0.00	180,097.03	29,852.54		234,812.97
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	24,863.40	0.00	180,097.03	29,852.54	0.00	234,812.97
	TOTAL BEFORE OBJECT 8980	319,355.00	0.00	1,643,162.00	868,849.34	9,035,018.00	29,588,500.91	64,877,841.00	0.00	106,332,726.25
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,300,136.57
										107,632,862.82

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Budget vs. 2016-17 Actual Comparison
2017-18 Budget by LEA (LB-B)

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, 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	61,382.00		61,382.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	21,203.00		21,203.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,100.00	1,200.00		2,300.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,555,178.00	7,011,740.00		11,566,918.00
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	0.00	0.00	0.00	0.00	0.00	4,556,278.00	7,095,525.00	0.00	11,651,803.00
7310	Transfers of Indirect Costs									
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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	4,556,278.00	7,095,525.00	0.00	11,651,803.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
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									
										60,743,685.34
										73,695,624.91

* 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										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	101,243.24	0.00	1,311,089.79	383,517.88	3,811,647.97	9,399,046.37	33,715,127.87		48,721,673.12
2000-2999	Classified Salaries	10,235.12	0.00	0.00	137,330.06	2,720,214.41	9,987,385.76	7,024,535.35		19,879,700.70
3000-3999	Employee Benefits	24,225.18	0.00	462,421.36	299,173.10	3,269,906.93	9,101,859.15	15,752,197.20		28,849,782.92
4000-4999	Books and Supplies	22,731.38	0.00	88,873.55	31,003.33	68,826.33	280,297.89	322,459.07		814,191.55
5000-5999	Services and Other Operating Expenditures	140,858.79	0.00	12,569.34	3,419.98	339.89	6,940,480.53	7,580,610.30		14,678,278.83
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	8,998.00	0.00	0.00	0.00	0.00	0.00	0.00		8,998.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	308,291.71	0.00	1,874,954.04	794,444.35	9,870,935.53	35,709,069.70	64,394,929.79	0.00	112,952,625.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	14,834.75	80,618.40	72,241.78	548,212.65		715,907.58
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)	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	14,834.75	80,618.40	72,241.78	548,212.65		715,907.58
	TOTAL COSTS	308,291.71	0.00	1,874,954.04	809,279.10	9,951,553.93	35,781,311.48	64,943,142.44	0.00	113,668,532.70
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	239,250.72	0.00	0.00	310,471.22	679,013.05		1,228,734.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	1,008,954.07	4,819,053.34	878,831.12		6,706,838.53
3000-3999	Employee Benefits	0.00	0.00	58,966.77	0.00	686,405.23	3,231,840.34	648,224.84		4,625,437.18
4000-4999	Books and Supplies	1,675.28	0.00	1,243.05	0.00	60,617.91	6,915.71	109,170.39		179,622.34
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	85,583.77	44,501.67	44,501.67		130,085.44
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	1,675.28	0.00	299,460.54	0.00	1,755,977.21	8,453,864.38	2,359,741.07	0.00	12,870,718.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	80,618.40	26,985.88	479,534.37		587,138.65
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	80,618.40	26,985.88	479,534.37	0.00	587,138.65
	TOTAL BEFORE OBJECT 8980	1,675.28	0.00	299,460.54	0.00	1,836,595.61	8,480,850.26	2,839,275.44	0.00	13,457,857.13
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									6,876.00
										13,450,981.13

SELPA: Santa Ana Unified (BN)

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/leamoeexempwrksht.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:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Santa Ana Unified (BN)

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</u> (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)	<u>0.00</u> (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)	<u>0.00</u>	(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)	<u>0.00</u>	(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: Santa Ana Unified (BN)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	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	121,217,258.82		
b. Less: Expenditures paid from federal sources	13,584,396.00		
c. Expenditures paid from state and local sources	107,632,862.82	109,809,286.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		109,809,286.63	
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	107,632,862.82	109,809,286.63	(2,176,423.81)

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	121,217,258.82		
b. Less: Expenditures paid from federal sources	13,584,396		
c. Expenditures paid from state and local sources	107,632,862.82	109,809,286.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		109,809,286.63	
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	107,632,862.82	109,809,286.63	
d. Special education unduplicated pupil count	6660	6660	
e. Per capita state and local expenditures (A2c/A2d)	16,161.09	16,487.88	(326.79)

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: Santa Ana Unified (BN)

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	73,695,624.91	67,298,998.36	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>67,298,998.36</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>73,695,624.91</u>	<u>67,298,998.36</u>	<u>6,396,626.55</u>

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	73,695,624.91	67,298,998.36	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>67,298,998.36</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>73,695,624.91</u>	<u>67,298,998.36</u>	<u>6,396,626.55</u>
b. Special education unduplicated pupil count	<u>6,660</u>	<u>6,660</u>	
c. Per capita local expenditures (B2a/B2b)	<u>11,065.41</u>	<u>10,104.95</u>	<u>960.46</u>

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.

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SELPA: Santa Ana Unified (BN)

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	0.00	0.00

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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</u> (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)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u> (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:		

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SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	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	121,217,258.82		
b. Less: Expenditures paid from federal sources	13,584,396.00		
c. Expenditures paid from state and local sources	107,632,862.82	109,809,286.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		109,809,286.63	
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	107,632,862.82	109,809,286.63	(2,176,423.81)

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	121,217,258.82		
b. Less: Expenditures paid from federal sources	13,584,396		
c. Expenditures paid from state and local sources	107,632,862.82	109,809,286.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		109,809,286.63	
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	107,632,862.82	109,809,286.63	
d. Special education unduplicated pupil count	6660	6660	
e. Per capita state and local expenditures (A2c/A2d)	16,161.09	16,487.88	(326.79)

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.

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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	73,695,624.91	67,298,998.36	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>67,298,998.36</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>73,695,624.91</u>	<u>67,298,998.36</u>	<u>6,396,626.55</u>

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	73,695,624.91	67,298,998.36	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>67,298,998.36</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>73,695,624.91</u>	<u>67,298,998.36</u>	<u>6,396,626.55</u>
b. Special education unduplicated pupil count	<u>6,660</u>	<u>6,660</u>	
c. Per capita local expenditures (B2a/B2b)	<u>11,065.41</u>	<u>10,104.95</u>	<u>960.46</u>

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.

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