



**Local Control Funding Formula (LCFF)**

- Local Control Funding Formula (LCFF) has replaced the long-standing Revenue Limit Calculation beginning in 2013-14. The LCFF creates base, supplemental, and concentration grants in place of revenue limits and most state categorical programs. Until the LCFF is fully implemented, we will receive roughly the same amount of funding as 2012-13 plus an additional amount each year to bridge the gap between current funding levels and the new LCFF target levels. Full implementation is expected by 2020-21.

**Components of the LCFF include:**

- Base grant amount that varies by grade level
- 10.4 percent on the base grant amount for kindergarten through grade three when making progress toward an average class size of 24 pupils
- 2.6 percent adjustment on the base grant amount for grades nine through twelve for Career Technology
- Supplemental grant equal to 20 percent of the adjusted base grant to targeted disadvantaged students. Targeted students are those classified as English learners, eligible to receive free or reduced price meals, foster youth, or any combination of these factors (unduplicated count). The 2016-17 certified unduplicated count (3 year average) for GGUSD is 76.75%.
- Concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA’s enrollment

Home-to-School Transportation and Targeted Instructional Improvement Block Grant funding are add-ons to the LCFF.

Grade Level	2015-16 Base	Base + 2016-17 COLA (0%)	2016-17 Base Grade Span Adjustments
Grades K-3	\$7,083	\$7,083	\$737 (10.4%)
Grades 4-6	\$7,189	\$7,189	
Grades 7-8	\$7,403	\$7,403	
Grades 9-12	\$8,578	\$8,578	\$223 (2.6%)

The state (Gap) factor of 56.08% of growth toward the LCFF target was funded.

**Annual Statement of Receipts and Expenditures reflect the following:**

- Salary increments based on existing adopted schedules include the 0.5% salary settlement for all certificated and confidential employees as well as classified management. Although not yet ratified, the CSEA and Supervisory bargaining units have tentative agreements that include the 0.5% salary increase. These increases are included in the salary expenditures.

- ADA is reported based on 2016-17 P2 and Annual Reports, including those students educated by the Orange County Department of Education.
- The Education Code authorizes income calculations to be based on either the current or prior year's ADA. The prior year's ADA has been used in calculating income for 2016-17.

**GARDEN GROVE UNIFIED SCHOOL DISTRICT**

**ANNUAL STATEMENT OF RECEIPTS AND EXPENDITURES**

**for**

**2016-2017**

**September 5, 2017**

GARDEN GROVE UNIFIED SCHOOL DISTRICT  
ANNUAL STATEMENT OF RECEIPTS AND EXPENDITURES

2016-2017

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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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	423,426,497.38	0.00	423,426,497.38	425,806,340.00	0.00	425,806,340.00	0.6%
2) Federal Revenue		8100-8299	0.00	31,081,426.46	31,081,426.46	0.00	35,050,260.00	35,050,260.00	12.8%
3) Other State Revenue		8300-8599	17,848,971.46	59,370,941.91	77,219,913.37	8,345,479.00	46,238,337.00	54,583,816.00	-29.3%
4) Other Local Revenue		8600-8799	4,781,324.18	2,174,266.46	6,955,590.64	2,948,637.00	1,824,058.00	4,772,695.00	-31.4%
5) TOTAL, REVENUES			446,056,793.02	92,626,634.83	538,683,427.85	437,100,456.00	83,112,655.00	520,213,111.00	-3.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	194,909,250.81	48,657,504.90	243,566,755.71	193,464,018.00	45,157,724.00	238,621,742.00	-2.0%
2) Classified Salaries		2000-2999	53,536,918.07	28,895,183.39	82,432,101.46	54,864,570.00	30,209,710.00	85,074,280.00	3.2%
3) Employee Benefits		3000-3999	50,149,452.72	33,530,083.58	83,679,536.30	78,747,395.00	34,475,490.00	113,222,885.00	35.3%
4) Books and Supplies		4000-4999	10,337,619.55	7,510,252.49	17,847,872.04	38,606,285.00	22,178,228.00	60,784,513.00	240.6%
5) Services and Other Operating Expenditures		5000-5999	21,574,726.77	16,728,787.84	38,303,514.61	21,727,889.00	26,335,224.00	48,063,113.00	25.5%
6) Capital Outlay		6000-6999	6,993,579.87	5,380,112.13	12,373,692.00	6,077,602.00	0.00	6,077,602.00	-50.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,761,338.70	3,925,335.11	7,686,673.81	4,080,465.00	3,596,057.00	7,676,522.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,454,621.29)	4,213,745.96	(1,240,875.33)	(5,646,317.00)	4,356,961.00	(1,289,356.00)	3.9%
9) TOTAL, EXPENDITURES			335,808,265.20	148,841,005.40	484,649,270.60	391,921,907.00	166,309,394.00	558,231,301.00	15.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			110,248,527.82	(56,214,370.57)	54,034,157.25	45,178,549.00	(83,196,739.00)	(38,018,190.00)	-170.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,578,265.35	0.00	1,578,265.35	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	50,964,678.01	0.00	50,964,678.01	27,356,819.00	0.00	27,356,819.00	-46.3%
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	(54,781,694.28)	54,781,694.28	0.00	(71,104,582.00)	71,104,582.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,168,106.94)	54,781,694.28	(49,386,412.66)	(98,461,401.00)	71,104,582.00	(27,356,819.00)	-44.6%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,080,420.88	(1,432,676.29)	4,647,744.59	(53,282,852.00)	(12,092,157.00)	(65,375,009.00)	-1506.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	85,474,292.94	12,427,991.25	97,902,284.19	91,554,713.82	10,995,314.96	102,550,028.78	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,474,292.94	12,427,991.25	97,902,284.19	91,554,713.82	10,995,314.96	102,550,028.78	4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,474,292.94	12,427,991.25	97,902,284.19	91,554,713.82	10,995,314.96	102,550,028.78	4.7%
2) Ending Balance, June 30 (E + F1e)			91,554,713.82	10,995,314.96	102,550,028.78	38,271,861.82	(1,096,842.04)	37,175,019.78	-63.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Stores		9712	621,287.05	0.00	621,287.05	658,318.00	0.00	658,318.00	6.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,995,314.96	10,995,314.96	0.00	2,377,304.58	2,377,304.58	-78.4%
c) Committed									
Stabilization Arrangements		9750	32,136,837.00	0.00	32,136,837.00	14,460,379.00	0.00	14,460,379.00	-55.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	28,629,070.00	0.00	28,629,070.00	7,679,018.20	0.00	7,679,018.20	-73.2%
M&O Study - Year 3 Carryover	0000	9780	687,951.00		687,951.00				
MOFIT Relocation Project	0000	9780	259,630.00		259,630.00				
One-Time Site Grants - IT Projects & IP	0000	9780	1,683,316.00		1,683,316.00				
One-Time Site Grants - Textbooks	0000	9780	13,825,854.00		13,825,854.00				
PERS and STRS Rate Increases	0000	9780	5,664,875.00		5,664,875.00				
ROP - Special Projects	0000	9780	1,360,553.00		1,360,553.00				
School Refurbishing Projects	0000	9780	353,076.00		353,076.00				
Site & Department Discretionary Carryover	0000	9780	350,334.00		350,334.00				
Site LCFF Funds Carryover	0000	9780	3,443,481.00		3,443,481.00				
Transportation GPS Tracking System	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,712,279.00	0.00	10,712,279.00	11,800,000.00	0.00	11,800,000.00	10.2%
Unassigned/Unappropriated Amount		9790	19,255,240.77	0.00	19,255,240.77	3,474,146.62	(3,474,146.62)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	153,677.62	0.00	-100.0%
2) Federal Revenue		8100-8299	1,116,049.00	1,116,049.00	0.0%
3) Other State Revenue		8300-8599	558,563.00	1,262,023.00	125.9%
4) Other Local Revenue		8600-8799	1,839,090.47	1,288,278.00	-30.0%
5) TOTAL, REVENUES			3,667,380.09	3,666,350.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,793,022.86	1,760,638.00	-1.8%
2) Classified Salaries		2000-2999	677,674.40	819,599.00	20.9%
3) Employee Benefits		3000-3999	509,577.63	669,067.00	31.3%
4) Books and Supplies		4000-4999	132,214.09	699,620.00	429.2%
5) Services and Other Operating Expenditures		5000-5999	74,181.67	14,465.00	-80.5%
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	127,614.13	136,563.00	7.0%
9) TOTAL, EXPENDITURES			3,314,284.78	4,099,952.00	23.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			353,095.31	(433,602.00)	-222.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			353,095.31	(433,602.00)	-222.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	294,184.13	647,279.44	120.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,184.13	647,279.44	120.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			294,184.13	647,279.44	120.0%
2) Ending Balance, June 30 (E + F1e)			647,279.44	213,677.44	-67.0%
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			178,985.33	57,476.00	-67.9%
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	468,294.11	291,114.11	-37.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(134,912.67)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,524,715.76	4,618,220.00	2.1%
4) Other Local Revenue		8600-8799	577,041.73	712,653.00	23.5%
5) TOTAL, REVENUES			5,101,757.49	5,330,873.00	4.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,910,801.00	1,859,562.00	-2.7%
2) Classified Salaries		2000-2999	1,467,749.23	1,288,024.00	-12.2%
3) Employee Benefits		3000-3999	774,490.80	1,036,481.00	33.8%
4) Books and Supplies		4000-4999	234,919.80	528,629.00	125.0%
5) Services and Other Operating Expenditures		5000-5999	841,243.64	797,977.00	-5.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	197,007.38	177,019.00	-10.1%
9) TOTAL, EXPENDITURES			5,426,211.85	5,687,692.00	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(324,454.36)	(356,819.00)	10.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	325,008.01	356,819.00	9.8%
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			325,008.01	356,819.00	9.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			553.65	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	64,522.65	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	64,522.65	New
d) Other Restatements		9795	63,969.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,969.00	64,522.65	0.9%
2) Ending Balance, June 30 (E + F1e)			64,522.65	64,522.65	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			64,522.65	64,522.65	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,505,360.82	17,778,297.00	-8.9%
3) Other State Revenue		8300-8599	1,248,388.92	1,376,355.00	10.3%
4) Other Local Revenue		8600-8799	2,919,632.73	3,167,111.00	8.5%
5) TOTAL, REVENUES			23,673,382.47	22,321,763.00	-5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,700,681.78	7,648,593.00	-12.1%
3) Employee Benefits		3000-3999	1,451,419.65	1,992,066.00	37.2%
4) Books and Supplies		4000-4999	11,839,795.31	10,855,107.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	258,047.92	242,903.00	-5.9%
6) Capital Outlay		6000-6999	803,722.36	2,130,727.00	165.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	916,253.82	975,774.00	6.5%
9) TOTAL, EXPENDITURES			23,969,920.84	23,845,170.00	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(296,538.37)	(1,523,407.00)	413.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(296,538.37)	(1,523,407.00)	413.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,082,223.94	13,785,685.57	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,082,223.94	13,785,685.57	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,082,223.94	13,785,685.57	-2.1%
2) Ending Balance, June 30 (E + F1e)			13,785,685.57	12,262,278.57	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,576.00	11,838.00	-53.7%
Stores		9712	281,804.47	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,478,305.10	12,250,440.57	-9.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,000,000.00	4,000,000.00	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	52,992.35	57,094.00	7.7%
5) TOTAL, REVENUES			4,052,992.35	4,057,094.00	0.1%
<b>B. EXPENDITURES</b>					
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	174,114.39	175,505.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	315,198.96	451,738.00	43.3%
6) Capital Outlay		6000-6999	9,525,897.39	5,660,524.00	-40.6%
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			10,015,210.74	6,287,767.00	-37.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,962,218.39)	(2,230,673.00)	-62.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	206,516.52	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			(206,516.52)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,168,734.91)	(2,230,673.00)	-63.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,632,585.89	3,463,850.98	-64.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,632,585.89	3,463,850.98	-64.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,632,585.89	3,463,850.98	-64.0%
2) Ending Balance, June 30 (E + F1e)			3,463,850.98	1,233,177.98	-64.4%
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			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	3,463,850.98	1,233,177.98	-64.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	758,381.88	631,898.00	-16.7%
5) TOTAL, REVENUES			758,381.88	631,898.00	-16.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	602,252.63	683,302.00	13.5%
3) Employee Benefits		3000-3999	170,714.23	311,770.00	82.6%
4) Books and Supplies		4000-4999	147,886.65	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	165,855.92	0.00	-100.0%
6) Capital Outlay		6000-6999	57,006,181.47	115,524,545.00	102.7%
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			58,092,890.90	116,519,617.00	100.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(57,334,509.02)	(115,887,719.00)	102.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	89,775,437.49	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			89,775,437.49	0.00	-100.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			32,440,928.47	(115,887,719.00)	-457.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,522,198.95	121,963,127.42	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,522,198.95	121,963,127.42	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,522,198.95	121,963,127.42	36.2%
2) Ending Balance, June 30 (E + F1e)			121,963,127.42	6,075,408.42	-95.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			121,963,127.42	6,075,408.42	-95.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,038,073.47	4,199,747.00	-58.2%
5) TOTAL, REVENUES			10,038,073.47	4,199,747.00	-58.2%
<b>B. EXPENDITURES</b>					
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	17,975,020.00	New
5) Services and Other Operating Expenditures		5000-5999	246,216.54	34,582.00	-86.0%
6) Capital Outlay		6000-6999	2,581,571.45	4,564,792.00	76.8%
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			2,827,787.99	22,574,394.00	698.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,210,285.48	(18,374,647.00)	-354.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,210,285.48	(18,374,647.00)	-354.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,702,881.17	25,913,166.65	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,702,881.17	25,913,166.65	38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,702,881.17	25,913,166.65	38.6%
2) Ending Balance, June 30 (E + F1e)			25,913,166.65	7,538,519.65	-70.9%
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			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	25,913,166.65	7,538,519.65	-70.9%
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
<b>A. REVENUES</b>					
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	643,240.04	1,161,522.00	80.6%
5) TOTAL, REVENUES			643,240.04	1,161,522.00	80.6%
<b>B. EXPENDITURES</b>					
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	55,695,543.47	34,683,791.00	-37.7%
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			55,695,543.47	34,683,791.00	-37.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(55,052,303.43)	(33,522,269.00)	-39.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(55,052,303.43)	(33,522,269.00)	-39.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,353,283.93	47,300,980.50	-53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,353,283.93	47,300,980.50	-53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,353,283.93	47,300,980.50	-53.8%
2) Ending Balance, June 30 (E + F1e)			47,300,980.50	13,778,711.50	-70.9%
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			47,300,980.50	13,778,711.50	-70.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	357,498.77	398,541.00	11.5%
5) TOTAL, REVENUES			357,498.77	398,541.00	11.5%
<b>B. EXPENDITURES</b>					
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	23,286.57	33,644.00	44.5%
6) Capital Outlay		6000-6999	30,776,555.45	107,143,932.00	248.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,799,842.02	107,177,576.00	248.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,442,343.25)	(106,779,035.00)	250.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,639,670.00	27,000,000.00	-46.7%
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			50,639,670.00	27,000,000.00	-46.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,197,326.75	(79,779,035.00)	-495.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,245,654.10	74,442,980.85	37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,245,654.10	74,442,980.85	37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,245,654.10	74,442,980.85	37.2%
2) Ending Balance, June 30 (E + F1e)			74,442,980.85	(5,336,054.15)	-107.2%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	74,442,980.85	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(5,336,054.15)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,531.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	25,666,323.08	24,739,985.00	-3.6%
5) TOTAL, REVENUES			25,679,854.08	24,739,985.00	-3.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	248,996.16	246,387.00	-1.0%
2) Classified Salaries		2000-2999	686,890.15	734,085.00	6.9%
3) Employee Benefits		3000-3999	241,838.08	353,173.00	46.0%
4) Books and Supplies		4000-4999	21,136.00	9,489.00	-55.1%
5) Services and Other Operating Expenses		5000-5999	76,223,645.56	75,072,102.00	-1.5%
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			77,422,505.95	76,415,236.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(51,742,651.87)	(51,675,251.00)	-0.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,813,739.00	7,813,739.00	0.0%
b) Transfers Out		7600-7629	9,185,487.83	7,813,739.00	-14.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,371,748.83)	0.00	-100.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(53,114,400.70)	(51,675,251.00)	-2.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	117,326,128.67	59,107,886.82	-49.6%
b) Audit Adjustments		9793	(5,103,841.15)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			112,222,287.52	59,107,886.82	-47.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			112,222,287.52	59,107,886.82	-47.3%
2) Ending Net Position, June 30 (E + F1e)			59,107,886.82	7,432,635.82	-87.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	59,107,886.82	7,432,635.82	-87.4%

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	42,853.52	42,815.96	43,834.97	41,624.78	41,624.78	42,847.15
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	42,853.52	42,815.96	43,834.97	41,624.78	41,624.78	42,847.15
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	364.71	326.47	364.71	363.61	363.61	363.61
b. Special Education-Special Day Class	29.87	32.00	29.87	29.87	29.87	29.87
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	2.98	3.05	2.98	2.98	2.98	2.98
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	397.56	361.52	397.56	396.46	396.46	396.46
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	43,251.08	43,177.48	44,232.53	42,021.24	42,021.24	43,243.61
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	244,634,390.88	0.00	244,634,390.88	277,687,917.00	0.00	277,687,917.00	13.5%
Education Protection Account State Aid - Current Year		8012	57,803,043.00	0.00	57,803,043.00	61,649,983.00	0.00	61,649,983.00	6.7%
State Aid - Prior Years		8019	(269,161.00)	0.00	(269,161.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	493,989.14	0.00	493,989.14	517,342.00	0.00	517,342.00	4.7%
Timber Yield Tax		8022	7.03	0.00	7.03	11.00	0.00	11.00	56.5%
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	75,896,394.04	0.00	75,896,394.04	73,789,168.00	0.00	73,789,168.00	-2.8%
Unsecured Roll Taxes		8042	2,380,065.45	0.00	2,380,065.45	2,363,359.00	0.00	2,363,359.00	-0.7%
Prior Years' Taxes		8043	842,277.12	0.00	842,277.12	1,081,314.00	0.00	1,081,314.00	28.4%
Supplemental Taxes		8044	5,190,786.35	0.00	5,190,786.35	4,284,366.00	0.00	4,284,366.00	-17.5%
Education Revenue Augmentation Fund (ERAF)		8045	26,142,151.35	0.00	26,142,151.35	8,432,880.00	0.00	8,432,880.00	-67.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,466,231.64	0.00	14,466,231.64	0.00	0.00	0.00	-100.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>427,580,175.00</b>	<b>0.00</b>	<b>427,580,175.00</b>	<b>429,806,340.00</b>	<b>0.00</b>	<b>429,806,340.00</b>	<b>0.5%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(4,153,677.62)		(4,153,677.62)	(4,000,000.00)		(4,000,000.00)	-3.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, LCFF SOURCES</b>			423,426,497.38	0.00	423,426,497.38	425,806,340.00	0.00	425,806,340.00	0.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,691,268.08	7,691,268.08	0.00	7,691,268.00	7,691,268.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,301,025.00	1,301,025.00	0.00	1,303,612.00	1,303,612.00	0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		14,365,538.69	14,365,538.69		17,719,855.00	17,719,855.00	23.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		2,431,299.48	2,431,299.48		2,932,129.00	2,932,129.00	20.6%
Title III, Part A, Immigrant Education Program	4201	8290		70,162.93	70,162.93		285,017.00	285,017.00	306.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,640,170.80	1,640,170.80		2,077,286.00	2,077,286.00	26.7%
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		1,624,250.00	1,624,250.00		1,624,250.00	1,624,250.00	0.0%
Career and Technical Education	3500-3599	8290		419,619.00	419,619.00		357,780.00	357,780.00	-14.7%
All Other Federal Revenue	All Other	8290	0.00	1,538,092.48	1,538,092.48	0.00	1,059,063.00	1,059,063.00	-31.1%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	31,081,426.46	31,081,426.46	0.00	35,050,260.00	35,050,260.00	12.8%
<b>OTHER STATE REVENUE</b>									
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		23,381,091.00	23,381,091.00		23,211,215.00	23,211,215.00	-0.7%
Prior Years	6500	8319		335,591.00	335,591.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	11,036,713.00	0.00	11,036,713.00	1,632,564.00	0.00	1,632,564.00	-85.2%
Lottery - Unrestricted and Instructional Materials		8560	6,657,016.73	2,167,809.89	8,824,826.62	6,437,557.00	2,011,737.00	8,449,294.00	-4.3%
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		5,555,999.50	5,555,999.50		5,556,000.00	5,556,000.00	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		3,166,237.00	3,166,237.00		0.00	0.00	-100.0%
Career Technical Education Incentive									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		2,442,304.52	2,442,304.52		2,019,459.00	2,019,459.00	-17.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	155,241.73	22,321,909.00	22,477,150.73	275,358.00	13,439,926.00	13,715,284.00	-39.0%
<b>TOTAL, OTHER STATE REVENUE</b>			17,848,971.46	59,370,941.91	77,219,913.37	8,345,479.00	46,238,337.00	54,583,816.00	-29.3%

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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	32,505.07	0.00	32,505.07	30,789.00	0.00	30,789.00	-5.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	705,289.74	0.00	705,289.74	722,953.00	0.00	722,953.00	2.5%
Interest		8660	1,492,165.82	0.00	1,492,165.82	1,017,352.00	0.00	1,017,352.00	-31.8%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	664,951.00	563,086.89	1,228,037.89	0.00	475,765.00	475,765.00	-61.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,649.78	0.00	4,649.78	8,325.00	0.00	8,325.00	79.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	1,881,762.77	1,611,179.57	3,492,942.34	1,169,218.00	1,348,293.00	2,517,511.00	-27.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,781,324.18</b>	<b>2,174,266.46</b>	<b>6,955,590.64</b>	<b>2,948,637.00</b>	<b>1,824,058.00</b>	<b>4,772,695.00</b>	<b>-31.4%</b>
<b>TOTAL, REVENUES</b>			<b>446,056,793.02</b>	<b>92,626,634.83</b>	<b>538,683,427.85</b>	<b>437,100,456.00</b>	<b>83,112,655.00</b>	<b>520,213,111.00</b>	<b>-3.4%</b>



GARDEN GROVE UNIFIED SCHOOL DISTRICT  
**ANNUAL STATEMENT OF RECEIPTS AND EXPENDITURES**

for

**2016-2017**

**DEVELOPER FEES – CAPITAL FACILITIES FUND DISCLOSURE**

Developer Fees – Capital Facilities Fund Disclosure:

Beginning Balance (July 1, 2016)	\$1,546,563
Revenues	\$3,168,409
(Developer Fees \$3,151,191; Interest Income \$17,218)	
Expenditures	\$1,169,687
Ending Balance (June 30, 2017)	\$3,545,285

District has established the following fee schedule for the collection of Developer Fees:

Residential	\$3.48	July 1, 2016 – June 30, 2017
Commercial	\$0.56	July 1, 2016 – June 30, 2017

2016-17 Fees	Fees Collected	Square Feet
Residential	\$3,122,912	897,604
Commercial	\$ 28,279	50,497
<b>Total</b>	<b>\$3,151,191</b>	<b>948,101</b>