

INTEROFFICE MEMORANDUM  
Los Angeles Unified School District  
Office of the Chief Financial Officer

**TO:** Members, Board of Education  
Austin Beutner, Superintendent

**DATE:** June 06, 2019

**FROM:** Scott S. Price, Ph.D.  
Chief Financial Officer 

**SUBJECT: ADOPTION OF SUPERINTENDENT'S 2019-20 FINAL BUDGET**

Attached is the Board Report No. 430-18/19 Adoption of the Superintendent's 2019-20 Final Budget materials. These materials are for the Final Budget public hearing scheduled on June 11, 2019 and scheduled for Board action on June 18, 2019.

If you have any questions, please contact us at (213) 241-7888.

cc: David Holmquist  
Jefferson Crain  
Pedro Salcido  
Frances Gipson  
Hilda Maldonado  
Mary Lu Camacho  
Cheryl Simpson  
Luis Buendia  
Tony Atienza


**INFORMATIVE**

**INTEROFFICE CORRESPONDENCE**  
**Los Angeles Unified School District**  
**Office of the Chief Financial Officer**

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The Board must annually adopt a new budget for the upcoming fiscal year on or before June 30<sup>th</sup>. To adopt the 2019-20 Budget, the Board will conduct a hearing of the 2019-20 Budget on June 11, 2019, and then will consider the Budget for final approval on June 18, 2019.

The Local Control and Accountability Plan (LCAP) follows this same pattern. The Budget and LCAP represent the culmination of months of public discussions on the District's instructional priorities and investments.

**I. MAJOR HIGHLIGHTS**

Below are the major highlights from the 2019-20 Proposed Final Budget:

- The District has a structural deficit which is a result of on-going expenditures exceeding on-going revenues.
- The 2019-20 Final Budget incorporates the 2018-19 unassigned ending balance reserve of \$837.3 million<sup>1</sup> and the release of "assigned" funds.
- Using all revenue increases proposed in the revised State budget and funds generated from the release of assigned funds and budget realignment, the 2019-20 and 2020-21 projected fiscal years finish with unassigned reserves. However, the 2021-22 fiscal year ends with all savings exhausted, leaving a \$269.5 million deficit.
- The Los Angeles County Office of Education (LACOE) will require the District to address the 2021-22 fiscal year deficit of \$269.5 million through a Fiscal Stabilization Plan.
- The Fiscal Stabilization Plan addresses the 2021-22 deficit by taking advantage of reduced expenditures (lower health benefit premium costs, waiver of state penalties for exceeding the administrator-to-teacher ratio) and increased savings from the Health and Welfare

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<sup>1</sup> This is primarily based on the District's Third Interim Report. See Appendix I for additional details.

Fund due to the current bargaining agreement. These sources of funding result in the District meeting the 1% reserve required by the State in 2021-22.

- The Budget contains required supplemental and concentration expenditures<sup>2</sup>. These expenditures are outlined further in the LCAP.
- The District has factored declining enrollment figures of approximately -3% annually into all revenue projections.

## II. FISCAL PICTURE

*The District has a reserve in 2019-20 and 2020-21; however, it will have exhausted all reserves and have a \$269.5 million deficit in 2021-22.*

In the 2019-20 and 2020-21 fiscal years, Budget reserves increase due to operating efficiencies and budget realignment. Table I below provides a summary reconciliation of 2019-20 through 2020-21 from the Second Interim Report (March 2019) to the Final Budget (June 2019):

Table I. Estimated Ending Balances

<b>Reconciliation from Second Interim to Final Budget (March 2019 to June 2019)</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Estimated non-cumulative deficit (as of March 2019)	-\$432.9	-\$381.3	-\$746.0
Changes in revenue and expenditure estimates	\$201.9	\$158.0	\$93.5
Prior Year balance from 2018-19	\$837.3		
Estimated ending balance	\$606.3	\$383.0	-\$269.5
Fiscal Stabilization Plan	\$60.0	\$185.0	\$35.0
<b>Estimated cumulative ending balance</b>	<b>\$666.30</b>	<b>\$628.00</b>	<b>\$10.50</b>

Attachment F of the Board Report lists the estimated assigned ending balances for 2019-20 through 2021-22.

<sup>2</sup> Attachment I - List of Additional Investments

*The Fiscal Stabilization Plan will result in a three-year balanced budget.*

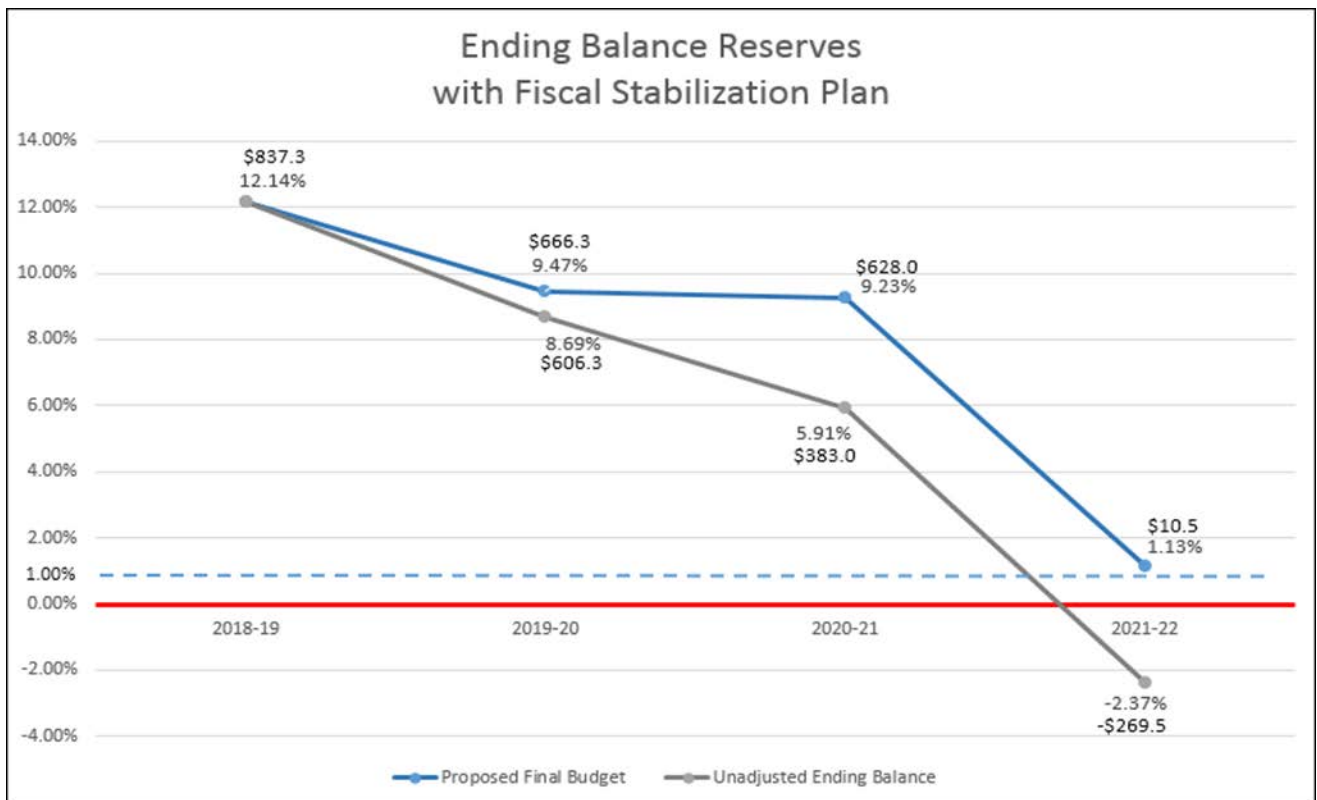
The proposed Fiscal Stabilization Plan addresses the deficit in 2021-22.

Table II. Proposed Fiscal Stabilization Plan

<b>Fiscal Stabilization Plan</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Teacher to Administrator Ratio (R2)	\$35.0	\$35.0	\$35.0
Healthcare Savings	\$25.0	\$50.0	\$0.0
Health Benefit Savings	\$0.0	\$100.0	\$0.0
Total Fiscal Stabilization Plan	\$60.0	\$185.0	\$35.0
<b>Savings above 1% Required Reserve after Fiscal Stabilization Plan</b>	<b>\$663.3</b>	<b>\$628.0</b>	<b>\$10.5</b>

*Declining Reserve Levels*

The District reserve levels continue to decline as fixed costs continue to increase in a declining enrollment environment. After the Fiscal Stabilization Plan, the District’s ending balance reserve is estimated to drop from 9.47% in 2019-20 to 1.13% in 2021-22.



**III. NEXT STEPS:**

The District faces a structural deficit. The District should continue to find solutions to address fixed costs and long-term liabilities. Efficiencies that the District has already identified must continue to preserve the investments committed to our academic programs that affect the success of our students.

As the District continues to face structural challenges, we must focus our energy on additional, sustainable external sources of revenues and continue to reassess how existing resources are used to help address the District's priorities. The budget will be updated as new financial developments occur. The Unaudited Actuals Report for 2018-19 is the next State statutory report that will focus on the year-end closing and will be presented to the Board in September.

If you have any questions, please contact us at (213) 241-7888.

cc:

David Holmquist  
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**APPENDIX I: THIRD INTERIM FINANCIAL REPORT UPDATE FOR 2018-19**

**CHANGES IN REVENUES, EXPENDITURES, AND ENDING BALANCE (GENERAL FUND – UNRESTRICTED AND RESTRICTED)**

	<b>Unrestricted</b>			<b>Restricted</b>		
	<b>Third Interim</b>	<b>Second Interim</b>	<b>Variance 3P vs. 2P</b>	<b>Third Interim</b>	<b>Second Interim</b>	<b>Variance 3P vs. 2P</b>
LCFF Sources	\$ 5,645.80	\$ 5,642.36	\$ 3.44	\$ -	\$ -	\$ -
Federal Revenues	7.86	7.86	-	617.31	626.04	(8.73)
Other State Revenues	189.85	186.75	3.10	827.54	827.32	0.22
Other Local Revenues	187.08	159.45	27.63	15.58	12.19	3.39
<b>Total Revenues</b>	<b>\$ 6,030.59</b>	<b>\$ 5,996.42</b>	<b>\$ 34.17</b>	<b>\$ 1,460.43</b>	<b>\$ 1,465.55</b>	<b>\$ (5.12)</b>

**Revenues**

General Fund – Unrestricted revenue projections are higher than Second Interim by a net amount of \$34.2 million due to the following:

- \$3.4 million increase in Local Control Funding Formula (LCFF) revenues due to adjustments in the prior year funded Average Daily Attendance (ADA).
- \$3.1 million increase in Other State Revenues primarily due to additional funding received for the Teacher Apprenticeship Program (\$1.9 million) and Teacher Credentialing (\$1 million).
- Other Local Revenues increases are primarily attributable to the following:
  - \$20 million settlement received from the Community Redevelopment Agency of the City of Los Angeles
  - \$1.8 million higher interest income due to higher interest rate and cash balance
  - \$2.2 million higher Charter fees revenue
  - \$1.6 million increase in E-rate reimbursement
  - \$1.8 million increase in fuel tax credits

General Fund – Restricted revenues are lower than the Second Interim by a net amount of \$5.1 million. The Federal revenues are composed primarily of categorical grants, which recognize revenue only after expenditures have been incurred. The increase in Other Local Revenue is primarily due to the \$1.9 million earned interest income of the California Clean Energy Job Act program resulting from higher cash balance and higher revenues from Department of Water Power – Pilot Efficiency Activity Program totaling \$0.6 million.

**Table 2**  
**Summary of 2018-19 General Fund Expenditures**  
**(in millions)**

	Unrestricted			Restricted		
	Third Interim	Second Interim	Variance 3P vs. 2P	Third Interim	Second Interim	Variance 3P vs. 2P
Certificated Salaries	\$ 2,236.96	\$ 2,252.32	\$ (15.36)	\$ 763.16	\$ 777.01	\$ (13.85)
Classified Salaries	637.22	628.12	9.10	424.01	431.36	(7.35)
Employee Benefits	1,273.69	1,285.20	(11.51)	825.16	826.93	(1.77)
Books & Supplies	237.40	213.60	23.80	140.96	133.38	7.58
Services & Operating Expense	470.40	451.10	19.30	412.65	408.08	4.57
Capital Outlay	25.06	22.25	2.81	48.58	53.45	(4.87)
Other Outgo	7.27	7.67	(0.40)	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,888.00</b>	<b>\$ 4,860.26</b>	<b>\$ 27.74</b>	<b>\$ 2,614.52</b>	<b>\$ 2,630.21</b>	<b>\$ (15.69)</b>

### Expenditures

- General Fund - Unrestricted expenditures at Third Interim are higher by a net amount of \$27.7 million, which represents a 0.6% variance in comparison to Second Interim. The net increase is mainly attributable to the increase in liability claims and legal costs (\$22.5 million) combined with the parcel tax election expenses (\$13.0 million). These increases are offset by lower salaries and benefits expenditures (\$17.8 million) primarily due to a transfer of the retro salary increases for Pupil Support Service positions in the Special Education Program and lower effective rates than initially projected for District’s fringe benefit. In addition, carryover program accounts such as textbooks, proportionality, General Fund school allocation and software bundle program increased by a net amount of \$14.4 million. The net unspent portion of these accounts is placed in assigned balances to pay for future year’s expenditures.

General Fund – Restricted expenditures at Third Interim are lower by \$15.7 million (or 0.6%) resulting primarily from lower spending of categorical programs. The unspent portion is carried over to the following year and will be recognized as revenues when expenditures are incurred. In addition, Prop 39 California Clean Energy Program spending is lower than initially projected.



**Table 3**  
**Summary of 2018-19 General Fund Other Financing Sources/Uses/Indirect Cost**  
(in millions)

	Unrestricted			Restricted		
	Third	Second	Variance	Third	Second	Variance
	Interim	Interim	3P vs. 2P	Interim	Interim	3P vs. 2P
Indirect Cost	\$ 123.42	\$ 124.51	\$ (1.09)	\$ (92.88)	\$ (93.47)	\$ 0.59
Transfers In	23.96	24.47	(0.51)	1.58	0.15	1.43
Other Sources	0.41	0.41	-	-	-	-
	147.79	149.39	(1.60)	(91.30)	(93.32)	2.02
Transfer Out	(44.41)	(45.34)	0.93	0.04	0.01	0.03
Contribution	(1,220.55)	(1,218.60)	(1.95)	1,220.55	1,218.60	1.95
	(1,264.96)	(1,263.94)	(1.02)	1,220.59	1,218.61	1.98
<b>Net</b>	<b>\$ (1,117.17)</b>	<b>\$ (1,114.55)</b>	<b>\$ (2.62)</b>	<b>\$ 1,129.29</b>	<b>\$ 1,125.29</b>	<b>\$ 4.00</b>

- Net Contributions/Transfers<sup>1</sup> -**

Variances in Other Financing Sources and Uses are minimal between the Third and Second Interim. These variances are results of projection assumptions.

**Table 4**  
**Summary of 2018-19 General Fund Ending Balance**  
(in millions)

	Unrestricted			Restricted		
	Third	Second	Variance	Third	Second	Variance
	Interim	Interim	3P vs. 2P	Interim	Interim	3P vs. 2P
Nonspendable	\$ 27.56	\$ 27.56	-	\$ -	\$ -	\$ -
Restricted			-	110.86	96.37	14.49
Committed	174.60	174.60	-	\$ -	\$ -	-
Assigned	784.89	807.28	(22.39)	-	-	-
Unassigned-Reserve for Economic Uncertainties	75.62	75.62	-	-	-	-
Unassigned/Unappropriated	837.31	811.12	26.19	-	-	-
<b>2018-19 Ending Balance</b>	<b>\$ 1,899.98</b>	<b>\$ 1,896.18</b>	<b>\$ 3.80</b>	<b>\$ 110.86</b>	<b>\$ 96.37</b>	<b>\$ 14.49</b>

- General Fund Ending Balance** - The changes in revenues, expenditures and other financing sources/uses resulted in an overall decrease in the unrestricted ending balance of \$3.8 million, and an increase in the restricted ending balance of \$14.5 million. The restricted ending balance represents unspent balances from legally-restricted funding sources. The

<sup>1</sup> Contributions represent inter-program support within the General Fund when expenditures incurred for a given restricted resource (e.g., Special Ed program) exceed the amount available for expenditure. Transfers are inflows/outflows of moneys between funds (e.g. Cafeteria Fund) for various purposes including support for program activities.

unrestricted ending balance is composed of non-spendable, committed, assigned, and unassigned categories, which are factored in the future fiscal years.

**Proposed Los Angeles Unified School District Investments to Support Targeted Youth**

	Investment 2019-20	Investment 2020-21	Investment 2021-22
1 4 Year Old TK Program	\$ 58.27	\$ 58.27	\$ 58.27
2 A - G Dropout Intervention	\$ 10.27	\$ 10.27	\$ 10.27
3 Access Equity, Instruction and Local District	\$ 25.12	\$ 25.12	\$ 25.12
4 Advance Placement	\$ 1.90	\$ 1.90	\$ 1.90
5 Afterschool Program	\$ 7.34	\$ 7.34	\$ 7.34
6 Allocation to schools TSP	\$ 12.07	\$ 12.07	\$ 12.07
7 Arts Plan and Program	\$ 34.98	\$ 34.98	\$ 34.98
8 Bilingual Differential	\$ 1.00	\$ 1.00	\$ 1.00
9 Breakfast in The Classroom Incentive	\$ 1.60	\$ 1.60	\$ 1.60
10 Class Size Reduction Grades 4-12	\$ 28.50	\$ 57.60	\$ 131.50
11 Counselors	\$ 29.84	\$ 29.84	\$ 36.79
12 Diploma Project	\$ 2.31	\$ 2.31	\$ 2.31
13 Early Language and Literacy Plan	\$ 1.50	\$ 1.50	\$ 1.50
14 Elementary and Middle Schools Highest Need Class-Size Reduction	\$ 8.00	\$ 16.00	\$ 24.00
15 English Learner Coaches	\$ 4.89	\$ 4.89	\$ 4.89
16 Extended Transitional Kindergarten / Pre school Collaborative Expansion	\$ 10.42	\$ 10.42	\$ 10.42
17 Family Source System	\$ 1.53	\$ 1.53	\$ 1.53
18 Foster Youth Achievement Program	\$ 14.95	\$ 14.95	\$ 14.95
19 Health and Student Supports	\$ 2.86	\$ 2.86	\$ 2.86
20 Homeless Program	\$ 2.40	\$ 2.40	\$ 2.40
21 Innovation Focus Schools	\$ 1.63	\$ -	\$ -
22 Innovation Schools - TSP Settlement	\$ 50.42	\$ -	\$ -
23 Instructional Technology Support (VLC)	\$ 3.28	\$ 3.28	\$ 3.28
24 Local Control Accountability Support	\$ 0.21	\$ 0.21	\$ 0.21
25 M&O and Routine Maintenance	\$ 1.50	\$ 1.50	\$ 1.50
26 National Board for Professional Teaching Standards	\$ 2.02	\$ 2.02	\$ 2.02
27 Nurses - High School	\$ 9.72	\$ 9.72	\$ 9.72
28 Nursing Services	\$ 18.25	\$ 35.69	\$ 72.45
29 On-going Major Maintenance	\$ 33.01	\$ 33.01	\$ 33.01
30 Options Program	\$ 1.50	\$ 1.50	\$ 1.50
31 Per Pupil Schools - Targeted Support	\$ 47.00	\$ 47.00	\$ 47.00
32 Pre-school for All Expansion (PAL)	\$ 26.34	\$ 26.34	\$ 26.34
33 PSA/PSW/ Secondary Counselors	\$ 6.03	\$ 6.03	\$ 5.69
34 Reduce Math and EL	\$ 5.00	\$ 5.00	\$ 5.00
35 Regional Occupancy Programs	\$ 1.13	\$ 1.13	\$ 1.13
36 School Climate and Restorative Justice	\$ 2.19	\$ 2.19	\$ 2.19
37 School Enrollment Placement & Assessment	\$ 0.20	\$ 0.20	\$ 0.20
38 School Librarians	\$ 20.49	\$ 25.02	\$ 25.02
39 School Technology Support (MCSA)	\$ 10.24	\$ 10.24	\$ 10.24

	<b>Investment 2019-20</b>	<b>Investment 2020-21</b>	<b>Investment 2021-22</b>
40 Speech and Language Pathology Services for all PAL and Pre-school Collaborative	\$ 4.97	\$ 4.97	\$ 4.97
41 Standard English Learner	\$ 1.62	\$ 1.62	\$ 1.62
42 Student Engagement	\$ 0.25	\$ 0.25	\$ 0.25
43 Student Equity Needs Index□	\$ 261.84	\$ 261.84	\$ 261.84
44 Student Equity Needs Index-Transitional	\$ 28.48	\$ 28.48	\$ 28.48
45 Transition Services for Target Student	\$ 6.70	\$ 6.70	\$ 6.70
<b>Total</b>	<b>\$ 803.8</b>	<b>\$ 810.8</b>	<b>\$ 936.1</b>

# **BOARD REPORT**



## Board of Education Report

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**File #:** Rep-430-18/19, **Version:** 1

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**Adoption of the Superintendent's 2019-20 Final Budget and Fiscal Stabilization Plan - Public Hearing:**

**June 11, 2019**

**June 18, 2019**

**Office of the Chief Financial Officer**

**Action Proposed:**

Staff seeks authorization for the following actions:

- (1) Adoption of the Superintendent's 2019-20 Final Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2019 in the manner prescribed by law.
- (2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment A).
- (3) Adoption of Fiscal Stabilization Plan to meet the Statutory AB 1200 requirement as set forth in the State Criterion and Standards (Attachment B).
- (4) Adoption of Board Resolution Regarding Reserve Requirements and Fiscal Stabilization Plan (Attachment C).
- (5) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account ("EPA") for Fiscal Year 2019-20 in accordance with the provision of Proposition 30 (Attachment D).
- (6) Delegation of authority to the Chief Financial Officer, the Controller, or their designee to make interfund transfers or temporary borrowings among the District's various funds in accordance with the 2019-20 adopted and modified District budgets and Education Code section 42603 (Attachment E).

**Background:**

Annually, the Board of Education must hold a public hearing and adopt a final budget consistent with the provisions of section 42127 of the Education Code. Upon adoption, the final budget is to be submitted to LACOE on or before July 1.

With the passage of Proposition 30, the District will receive part of its State entitlement through revenues from the Education Protection Account (EPA). In order to receive these entitlements, the Board of Education must at an open meeting make spending determinations regarding EPA funds.

Proposition 30 is allocated to school districts through the EPA. These are not additional funds outside of Local Control Funding Formula, but rather another source of the general purpose funds (similarly to local property taxes) that offsets what would otherwise be state funding.

EPA funds may not be used for any salaries or benefits of administrators or any other administrative costs. The District is also required to annually publish on its web site an accounting of how much EPA funds were received and how the funds were spent.

Sections 42127 and 52062 of the Education Code now requires two separate Governing Board public meetings for the Local Control and Accountability Plan (LCAP) and the Final Budget, one for the public hearing of the LCAP and Budget and a subsequent meeting for the adoption.

In addition, the LCAP public hearing and adoption must occur at the same meetings as the budget public hearing and adoption.

As required by Senate Bill (SB) 858 Attachment D set forth the minimum reserve level required in each year, amounts of assigned and unassigned ending balance that exceed the minimum, and reasons for the reserve being greater than the minimum.

The interfund transfer and temporary borrowing authorization is an annual request to allow staff to process accounting transactions related to interfund transfers and temporary borrowings. Interfund transfers are made between funds for various purposes, including transfers for debt service requirements. Temporary borrowings are made in situations where the District advances cash from a fund with sufficient cash balance to pay obligations of a fund with insufficient cash balance. Repayments of the cash advances are made within statutory timelines.

**Expected Outcomes:**

The outcome of this Board action is an adopted budget for fiscal year 2019-20 and the fiscal plan for 2020-21 and 2021-22 that will enable the District to comply with Education Code Section 42127.

A further expected outcome of this Board Action is an adoption of Resolutions Regarding EPA expenditures for 2019-20.

Approval of interfund transfers and temporary borrowings authorization will ensure that interfund transfers or temporary borrowings are authorized beginning in July 2019. District staff will be able to make required and timely interfund transfers or temporary borrowings in the 2019-20 fiscal year.

**Board Options and Consequences:**

Should the Board vote to approve, the District will meet the annual budget adoption requirements of Education Code Section 42127. Should the Board vote not to approve, the District will not meet the requirements of Education Code Section 42127.

Non-approval of EPA resolution as set forth in Proposition 30 may place the EPA entitlement at risk.

Without prior approval to process interfund transfers and temporary borrowings, District staff will not have the authority to make required and timely interfund transfers or temporary borrowings in the 2019-20 fiscal year.

**Policy Implications:**

Adoption of the Superintendent's 2019-20 Final Budget, Fiscal Stabilization Plan and approval of the Resolution Regarding Expenditures from the EPA as well as the delegation of authority to make interfund transfers or temporary borrowings will comply with the Education Code requirements.

**Budget Impact:**

Adoption of a Final Budget for fiscal year 2019-20.

**Student Impact:**

Compliance with Education Code mandate ensures that the District will continue to operate and serve its student population.

**Issues and Analysis:**

None

**Attachments:**

Attachment A - Budget Policies and Assumptions

Attachment B - Fiscal Stabilization Plan

Attachment C - Board Resolution Regarding Reserve Requirements and Fiscal Stabilization Plan

Attachment D - Education Protection Act Resolution

Attachment E - Interfund Transfer and Temporary Borrowing Schedules

Attachment F - Ending Balance Disclosure

**Informatives:**

**Submitted:**


05/31/19



**RESPECTFULLY SUBMITTED,**

  
\_\_\_\_\_  
AUSTIN BEUTNER  
Superintendent

**APPROVED & PRESENTED BY:**

  
\_\_\_\_\_  
SCOTT S. PRICE, Ph.D.  
Chief Financial Officer  
Office of the Chief Financial Officer

**REVIEWED BY:**

  
\_\_\_\_\_  
DAVID HOLMQUIST  
General Counsel

Approved as to form.

**REVIEWED BY:**

  
\_\_\_\_\_  
CHERYL SIMPSON  
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

## BUDGET ASSUMPTIONS AND POLICIES

### 2019-20 Budget Year:

1. 3.26% COLA and a 100% Gap Funding percentage for Local Control Funding Formula (LCFF) revenue.
2. 3.26% COLA for selected categorical programs outside of LCFF.
3. LCFF-funded ADA of 410,322.01 for non-charter schools and 41,100.67 for locally-funded (affiliated) charter schools.
4. Three-year rolling average unduplicated count and percentage of 381,694 and 85.50% average for non-charter schools (includes County Program students) and 18,938 and 45.56% on average for locally-funded (affiliated) charter schools.
5. Education Protection Account (EPA) portion of LCFF of \$710.0 million to be spent for instruction.
6. LCFF supplemental and concentration expenditure of \$1,181.8 million.
7. 3.26% COLA on the State Special Education (AB 602) funding.
8. A net enrollment decline of 14,656 from 2018-19 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment increased by 3,271.
9. Funding for employee health and medical benefits at the per participant rate set forth in the 2018-2020 Health and Welfare agreement.
10. No contribution in the Other Postemployment Benefit Plans (OPEB) Trust for 2019-20.
11. Increase of 0.42% in State Teachers' Retirement System (STRS) rates for 2019-20 from 16.28% to 16.70%.

12. Increase of 2.671% in California Public Employees' Retirement System (CalPERS) rates for 2019-20 from 18.062% to 20.733%.

**Summary of Selected Employee Benefits in General Fund Regular Programs:**

(in millions)	2018-19	2019-20	2020-21	2021-22
CalSTRS (Employer)	\$433.6	\$464.2	\$512.4	\$521.1
CalSTRS (On Behalf) <sup>1</sup>	\$243.8	\$243.8	\$243.8	\$243.8
CalPERS	\$167.1	\$199.8	\$231.8	\$244.5
Health and Welfare	\$916.7	\$935.4	\$946.5	\$960.6
Workers' Compensation Contribution	\$113.8	\$103.6	\$70.8	\$95.7
OPEB Trust	\$0.0	\$0.0	\$0.0	\$0.0

\*2017-18 Fiscal Plan includes the elimination of OPEB contribution.

13. A California Consumer Price Index (CPI) of 3.38% on other operating expenditures, except utilities which is projected to decrease by 2%.
14. Ongoing and major maintenance resources totaling \$242.7 million, reflecting approximately 3% of budgeted General Fund expenditures.
15. Cafeteria Program support of \$11.2 million (\$1.1 + \$10.1) in 2019-20 and Child Development support of \$30.4 million in 2019-20.
16. Contribution from all funds of \$123.4 million to the Worker's Compensation fund. Inclusion of total Workers' Compensation actuarially-determined funded liability of \$465.5 million.
17. Inclusion of 2019-20 bond measure, debt service, COPs proceeds funds and other financing sources/uses.

**Summary of Selected Other Operating Costs in General Fund Regular Program**

(in millions)	2018-19	2019-20	2020-21	2021-22
Utilities	\$127.8	\$125.3	\$125.7	\$125.7
Maintenance (RRGM)	\$226.3	\$242.7	\$238.2	\$239.8
Debt Service <sup>2</sup>	\$16.1	\$25.0	\$18.4	\$17.5
Child Development Fund Support	\$26.3	\$30.4	\$27.0	\$22.6
Cafeteria Support*	\$1.0	\$1.1	\$1.0	\$1.0
Liability Self Insurance Contribution	\$67.2	\$54.0	\$54.7	\$53.9
Special Education**	\$994.2	\$1,029.1	\$1,047.4	\$1,049.6

\* \$10.1 million of Cafeteria-related support is in General Fund.

\*\*The Special Education Support is still inclusive of the LCFF base revenue and do not assume any disproportionality finding.

<sup>1</sup> State funding portion of the CALSTRS pension liability; this includes a corresponding revenue from the state.

<sup>2</sup> Debt Service is comprised of \$16.7 million in principal and \$8.3 million in interest payments. It is mostly attributable to Capital Projects-IFS Replacement (2010B2), Administration Building Projects (2012A&B) and Refunding Lease (2013A). The total debt service for all District funds is \$25 million.

18. A Reserve for Economic Uncertainties totaling \$79.0 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
19. Inclusion of 2019-20 beginning balances in the General Fund and other funds, reflecting the estimated ending balance as of June 30, 2019
20. Estimated 2019-20 ending balances for the General Fund and other funds, reflecting the difference between estimated 2019-20 revenue and expenditure levels.
21. Assistant Principal norm changed from 800 to 700 students at secondary schools.
22. Span schools normed for Assistant Principals are based on total enrollment.
23. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2019-20 budget.
24. Authority to implement new 2019-20 revenues, if any, and increase budgeted appropriations accordingly.
25. Carryover of General Fund School Program (program 13027) to individual school sites from 2018-19 into 2019-20.
26. No set aside for potential disproportionality finding for 2019-20 through 2021-22
27. \*A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$20 million.

\*This assumption was part of the District Fiscal Stabilization Plan in 2017-18.

2020-21 and 2021-22 Fiscal Years:

1. Based on the School Services of California’s Financial Projection Dartboard on the 2019-20 Governor’s May Revision State Budget, the 2020-21 and 2021-22 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

	2018-19	2019-20	2020-21	2021-22
Cost of Living Adjustment (COLA)	3.70%	3.26%	3.00%	2.80%
GAP Funding (%)	100.0%	100.0%	100.0%	100%

2. LCFF-funded ADA of 403,840.60 and 388,766.65 for non-charter schools and 41,100.67 for locally-funded (affiliated) charter schools for both 2020-21 and 2021-22.
3. For 2020-20 and 2021-22, 3-year rolling average of 85.08% and 85.46% unduplicated counts of 366,934 and 356,010 for non-charter schools (includes County Program students). 19,744 or 46.25% and 20,051 or 46.58% on average for locally-funded (affiliated) charter schools for 2020-21 and 2021-22.
4. EPA portion of the LCFF revenue of \$710.0 million in both 2020-21 and 2021-22, for instruction.
5. District spending on supplemental and concentration of \$1,189.8 million and \$1,407.7 million in 2020-21 and 2021-22, respectively.
6. For 2020-21 and 2021-22, 3.00% and 2.80% COLA, respectively, on the State portion of Special Education (AB 602 funding).
7. For 2019-20 and 2020-21, 3.00% and 2.80% COLA, respectively, for categorical programs outside of LCFF.
8. For 2020-21, an enrollment decline of 15,697 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 2,733. For 2021-22, an enrollment decline of 12,661 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 2,240.
9. CPI of 3.16% in 2020-21 and 3.05% in 2021-22 on other operating expenditures, except utilities which are projected to increase by an average of 0.2% for each fiscal year.
10. Increase of 1.40% in CalSTRS rates for 2020-21 and a decrease of 0.30% for 2021-22 for estimated rates of 18.10% and 17.80%, respectively.

11. Increase in CalPERS rate of 2.867% and 1.3% for 2020-21 and 2021-22, respectively with estimated rates of 23.60% and 24.90%.
12. Funding for employee health and medical benefits at the per participant rate pursuant to the 2018-2020 Health and Welfare agreement.
13. No OPEB contribution in 2020-21 and 2021-22.
14. Ongoing and major maintenance resources of \$238.2 million in 2020-21 and \$239.8 million in 2021-22 reflect 3% of General Fund estimated expenditures and other financing uses.
15. FY 2020-21 and 2021-22 also reflect the Fiscal Stabilization Plans adopted in December 2017 (First Interim), March 2018 (Second Interim), October 2018 (Revised Final Budget), and March 2019 (Second Interim)
16. The proposed Fiscal Stabilization Plan includes balancing adjustments of \$60 million for 2019-20, \$185 million for 2020-21, and \$35 million for 2021-22. Inclusion of the 2019-20 beginning balances in the General Fund of \$837.3 million results to a positive ending balance of \$10.5 million in 2021-22

**FY 2019-20 Fiscal Stabilization Plan**

<b>Item</b>	<b>Description</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>Total</b>	
<b>Fiscal Stabilization Plan</b>						
1	Teacher to Administrator Ratio (R2)	R2 Waiver	\$ 35.0	\$ 35.0	\$ 35.0	\$ 105.0
2	Healthcare Savings	50-State Medicare Advantage Plan	\$ 25.0	\$ 50.0	\$ -	\$ 75.0
3	Health Benefit Savings	Ending Balance > \$100M	\$ -	\$ 100.0	\$ -	\$ 100.0
4	<b>Subtotal Fiscal Stabilization Plan</b>		<b>\$ 60.0</b>	<b>\$ 185.0</b>	<b>\$ 35.0</b>	<b>\$ 280.0</b>
5	<b>Estimated Balance After Fiscal Stabilization Plan</b>					<b>\$ 10.5</b>

**RESOLUTION OF THE BOARD OF EDUCATION OF THE LOS ANGELES UNIFIED  
SCHOOL DISTRICT RELATED TO THE REQUIRED RESERVE AND  
IMPLEMENTATION OF THE FISCAL STABILIZATION PLAN**

Whereas, in recognition of the District's potential financial shortfall, the Los Angeles County Office of Education has requested the District to submit a Fiscal Stabilization Plan that maintains the minimum required reserves.

**Now, therefore, be it resolved that:**

1. Consistent with the District's obligation to continue to provide educational opportunities to Los Angeles-area students and support District employees, the District affirms its commitment to meet its ongoing financial obligations.
2. The FY 2019-20 Final Budget includes a Fiscal Stabilization Plan to maintain the minimum reserve from 2019-20 through 2021-22 as required under section 33129 of the Education Code and Title 5, section 15450 of the California Code of Regulations.
3. The Fiscal Stabilization Plan (Attachment B) addresses the sources of funding that enables the District to meet the 1% reserve required by the State.



**RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION  
PROTECTION ACCOUNT FOR FISCAL YEAR 2019-20**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the Los Angeles Unified School District (“District”) shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the District has determined to spend the monies received from the Education Protection Act as set forth in Attachment 2.

DATED \_\_\_\_\_, 2019.

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Executive Officer of the Board

ATTACHMENT 2  
2019-20 Education Protection Account  
Budgeted Expenditures by Function - Detail

**Expenditures through: June 30, 2020**  
**For Fund 01, Resource 1400 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	710,012,355.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>710,012,355.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	710,012,355.00
Instruction-Related Services		0.00
Instructional Supervision and Administration AU of a Multidistrict	2100-2150	0.00
SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources School	2490-2495	0.00
Administration	2700	0.00
Pupil Services		0.00
Guidance and Counseling	3110	0.00
Services Psychological Services	3120	0.00
Attendance and Social Work	3130	0.00
Services Health Services	3140	0.00
Speech Pathology and Audiology	3150	0.00
Services Pupil Testing Services	3160	0.00
Pupil	3600	0.00
Transportation	3700	0.00
Food Services	3900	0.00
Other Pupil	4000-4999	0.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

LOS ANGELES UNIFIED SCHOOL DISTRICT  
SCHEDULE OF INTERFUND TRANSFERS  
(In Thousands)

<u>FROM:</u>	<u>TO:</u>	<u>PURPOSE:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19*</u>
General Fund	Child Development Fund	Support	\$ 31,161	\$ 24,832	\$ 7,500
General Fund	Special Reserve Fund	Reimbursement of capital expenditures		189	
General Fund	Adult Education Fund	Transfer of Balance	10,619	39	440
General Fund	Cafeteria Fund	Support	3,772	1,067	
General Fund	Capital Services Fund	Debt service	33,099	25,657	15,455
General Fund	District Bond Funds	Reimbursement of capital	83	2,810	393
Special Reserve Fund	Capital Services Fund	Debt service	1	11	18
Special Reserve Fund	General Fund	Reimbursement of capital expenditures	67	196	130
Special Reserve Fund	District Bond Funds	Reimbursement of capital	283	8,639	4,180
Special Reserve Fund	County School Facilities	Reimbursement of capital	80		372
Special Reserve Fund-	General Fund	Reimbursement of capital	20,000	20,000	
Special Reserve Fund-	District Bond Funds	Reimbursement of capital	120		
Capital Facilities Fund	Capital Services Fund	Debt service	9,571	9,529	
Capital Facilities Fund	District Bond Funds	Reimbursement of capital	55	561	32,890
Capital Facilities Fund	County School Facilities	Reimbursement of capital		700	60
Adult Education Fund	General Fund	Transfer of Balance		15	
Child Development Fund	General Fund	Reimbursement of expenditures			150
County School Facilities	General Fund	Reimbursement of capital	2,180	6	
County School Facilities	Special Reserve Fund	Reimbursement of capital	1		
County School Facilities	Capital Facilities Fund	Reimbursement of capital	6,718		
County School Facilities	District Bond Funds	Reimbursement of capital	109,990	69,048	79,892
Building Fd - Measure R	General Fund	Reimbursement of capital expenditures	541	280	
Building Fd - Measure R	District Bond Funds	Reimbursement of capital expenditures	730	502	1,093
Building Fd - Measure R	County School Facilities	Reimbursement of capital expenditures	3,155	427	795
Building Fd - Measure R	Special Reserve Fund	Reimbursement of capital expenditures	606		
Building Fd - Bond Proceeds	District Bond Funds	Reimbursement of capital expenditures	837	10	5,000
Building Fd - Bond Proceeds	County School Facilities	Reimbursement of capital expenditures	1,089	3,713	10
Building Fd - Measure K	General Fund	Reimbursement of capital expenditures	292		
Building Fd - Measure K	County School Facilities	Reimbursement of capital expenditures	178	529	1,155
Building Fd - Measure K	District Bond Funds	Reimbursement of capital expenditures	235	8,441	68,316
Building Fd - Measure K	Special Reserve Fund	Reimbursement of capital expenditures		527	113
Building Fd - Measure Y	General Fund	Reimbursement of capital	3,195	69	413
Building Fd - Measure Y	District Bond Funds	Reimbursement of capital	645	2,661	938
Building Fd - Measure Y	County School Facilities	Reimbursement of capital	1,037	1,495	611
Building Fd - Measure Y	Special Reserve Fund	Reimbursement of capital		11	
Building Fd - Measure Q	General Fund	Reimbursement of capital	10,187	18,552	709
Building Fd - Measure Q	Cafeteria Fund	Reimbursement of capital	484		
Building Fd - Measure Q	District Bond Funds	Reimbursement of capital	4,902	927	1,490
Building Fd - Measure Q	County School Facilities	Reimbursement of capital		118	38
Building Fd - Measure Q	Special Reserve Fund	Reimbursement of capital	458	1,572	5
State School Building-Lease Purchase	District Bond Funds	Reimbursement of capital expenditures		625	
			256,371	203,758	222,166

\* Transactions are through 4/30/2019

**Los Angeles Unified School District  
Temporary Borrowings  
FY 2018-19**

<b>From</b>	<b>To</b>	<b>Amount Transferred*</b>	<b>Purpose</b>	<b>Date Borrowed</b>	<b>Date Settled*</b>
General Fund	Adult Education Fund	\$ 6,500,000.00	Cash flow requirements	10/4/2018	1/17/2019
General Fund	Adult Education Fund	\$ 5,000,000.00	Cash flow requirements	10/31/2018	1/17/2019
General Fund	Adult Education Fund	\$ 4,500,000.00	Cash flow requirements	11/6/2018	1/17/2019
General Fund	Adult Education Fund	\$ 4,700,000.00	Cash flow requirements	11/28/2018	1/17/2019
General Fund	Adult Education Fund	\$ 4,500,000.00	Cash flow requirements	12/4/2018	1/17/2019
General Fund	Adult Education Fund	\$ 10,000,000.00	Cash flow requirements	01/08/2019	1/17/2019
General Fund	Child Development Fund	\$ 5,000,000.00	Balance forwarded	5/10/2018	8/7/2018
General Fund	Child Development Fund	\$ 5,000,000.00	Balance forwarded	5/23/2018	8/7/2018
General Fund	Child Development Fund	\$ 7,000,000.00	Cash flow requirements	7/5/2018	8/9/2018
General Fund	Child Development Fund	\$ 7,500,000.00	Cash flow requirements	7/17/2018	8/9/2018
General Fund	Child Development Fund	\$ 9,000,000.00	Cash flow requirements	11/28/2018	12/10/18 - \$3.0M; 1/28/19 - \$4.0M; 3/6/19 - \$2.0 M
General Fund	Child Development Fund	\$ 3,000,000.00	Cash flow requirements	1/11/2019	3/6/2019
General Fund	Child Development Fund	\$ 4,000,000.00	Cash flow requirements	2/12/2019	3/6/2019
General Fund	Child Development Fund	\$ 3,000,000.00	Cash flow requirements	2/21/2019	3/6/2019
General Fund	Child Development Fund	\$ 7,000,000.00	Cash flow requirements	2/27/2019	3/6/2019
General Fund	Child Development Fund	\$ 3,500,000.00	Cash flow requirements	3/8/2019	

\*As of May 28, 2019

## **Ending Balance Reserve Requirements**

Beginning in 2015-16, the District must determine the minimum reserve level amounts of estimated assigned and unassigned ending balances that exceed the required minimum under Senate Bill (SB) 858/751. The District must also state reasons for the reserve being greater than the minimum.

In 2013-14, the District decentralized its budgeting model by allocating more resources directly to school sites, thereby allowing schools more flexibility to use their budgets based on local decisions. Under this model, schools are held accountable for the funds but are also allowed full carryover of any unspent amounts.

In the past, approximately 83% of the assigned ending balances are in the General Fund School Allocation School Site Program and Proportionality Carryover categories. The general fund school allocations are the main account that school sites use for their local needs. These categories also contain any unspent Targeted Student Population (TSP) program and Charter School Categorical Block grants monies at the school sites. Some of these accounts are also associated with specific local revenues such as donations and filming revenues.

The central office assigned ending balances are for central offices that have full carryover policies and centrally run programs that have specific revenue streams, such as the Labor Compliance Penalty Programs and other reimbursement accounts.

The Districtwide assigned balances are set aside for the benefit and retirement reconciliations. These are one-time balances and will be released once the reconciliation and/or audits are finalized. Additional assigned ending balances also include set-asides for potential salary increases for one bargaining unit due to pending implementation.

The Unassigned/Unappropriated balances are amounts that could be used for any purposes and have not been designated for any specific use. However, in the District's case, the unassigned ending balance (after fiscal plan) of \$666.3 million in 2019-20 is a factor in balancing 2020-21 and 2021-22.

The table below shows the calculation of the minimum reserve requirement as well as the estimated assigned and unassigned ending balance for fiscal years 2019-20 through 2021-22:

Calculation of Minimum (in millions)	2019-20	2020-21	2021-22
Expenditure & Other Financing Uses*	\$ 7,866.7	\$7,652.1	\$7,988.3
Minimum Reserve Levels applicable for the District	1%	1%	1%
Minimum Reserve Requirements	\$ 78.7	\$ 76.6	\$ 79.9
Reserve Cap (if CAP is in effect) is 10%	\$ 786.7	\$ 765.2	\$ 798.8
<b>Estimated Assigned and Unassigned Ending Balance</b>			
Assigned Ending Balances**	\$ 618.0	\$ 544.8	\$ 581.8
Unassigned Ending Balances			
-Reserve for Economic Uncertainty (9789)	\$ 79.0	\$ 78.1	\$ 80.0
-Unassigned/Unappropriated (after fiscal plan)	\$ 666.3	\$ 628.0	\$ 10.5
Total Assigned and Unassigned Ending Balance	\$ 1,363.3	\$ 1,250.9	\$ 672.3
<b>Excess over Minimum</b>	<b>\$ 1,284.6</b>	<b>\$ 1,174.3</b>	<b>\$ 592.4</b>
<b>Excess over Cap Reserve Requirement (if in effect)</b>	<b>\$ 576.6</b>	<b>\$485.7</b>	<b>\$ (126.5)</b>

\*After Fiscal Plan

The assigned ending balances are amounts that can be used for any purpose but have been designated for a specific future use by the District. The District's Assigned ending balances are further broken out into the following categories:

Breakdown of Assigned Balances (in millions)	2019-20	2020-21	2021-22
General Fund School Allocation	151.2	125.2	97.3
School Site Programs	81.2	83.6	87.1
Proportionality Carryover (~60% in specific schools)	232.3	148.6	177.5
Districtwide Costs	143.7	177.7	210.2
Central Office	9.6	9.7	9.7
<b>Total Assigned Ending Balance</b>	<b>\$ 618.0</b>	<b>\$ 544.8</b>	<b>\$ 581.9</b>



**ASSIGNED BALANCES**

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2019-20 Estimates	2020-21 Estimates	2021-22 Estimates
General Fund School Allocation	13027	General Fund School Program	\$ 151.2	\$ 125.2	\$ 97.3
<b>General Fund School Allocation Total</b>			<b>\$ 151.2</b>	<b>\$ 125.2</b>	<b>\$ 97.3</b>
School Site Programs	Various	School Donations	\$ 22.8	\$ 23.0	\$ 23.1
School Site Programs	Various	Filming/Non-Filming Rental	\$ 20.4	\$ 21.2	\$ 22.0
School Site Programs	13723	Chtr Sch Categorical Blk Grnt	\$ 11.2	\$ 11.2	\$ 11.2
School Site Programs	10257	Software Bundle	\$ 5.9	\$ 5.9	\$ 5.9
School Site Programs	10590	PARA Prof Teacher Training (CTC)	\$ 4.4	\$ 4.4	\$ 4.4
School Site Programs	11430	Tch Apprentice Prog-ROC-S/B/T-	\$ 3.5	\$ 3.5	\$ 3.5
School Site Programs	13724	Chtr Sch Alloc In Lieu Of EIA	\$ 2.3	\$ 2.3	\$ 2.3
School Site Programs	10315	Utilities Savings Sharing Prog	\$ 1.4	\$ 1.4	\$ 1.4
School Site Programs	14129	Districtwide Report Card - Sup	\$ 1.1	\$ 1.1	\$ 1.1
School Site Programs	11665	Band and Drill Uniforms	\$ 1.1	\$ 1.1	\$ 1.1
School Site Programs	14861	Start-Up Costs-New Schools	\$ 0.9	\$ 0.9	\$ 0.9
School Site Programs	14340	Transcripts Of Pupils' Records	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	13950	IMA-Library Fines	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	13791	M & O Services-Wellness Clinic	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	11476	Civic Center Permit Program	\$ 1.0	\$ 2.5	\$ 4.9
School Site Programs	13332	Vision to Learn	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	10603	Prop 58 Implementation-Central	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	14151	Obsolete Textbooks	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	14220	Advance Placement Test Fee	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	15829	Star Program	\$ 0.2	\$ 0.2	\$ 0.2
School Site Programs	17629	SDEP-Extended Kindergarten Prg	\$ 0.2	\$ 0.2	\$ 0.2
School Site Programs	10600	Class Sch Empl Teacher Credent	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10598	GF Portion-Unified Enrollment	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10382	Facilities Services-Wellness Clinics	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10188	National Board Certification - Support	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10581	School Community Violence Prev	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10356	ARC Reimbursement-After School	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	14219	PSAT/NMSQT	\$ 0.0	\$ 0.0	\$ 0.0
School Site Programs	10194	Partner Program	\$ (0.0)	\$ (0.0)	\$ (0.0)
<b>School Site Programs Total</b>			<b>\$ 81.2</b>	<b>\$ 83.6</b>	<b>\$ 87.1</b>
Proportionality	10544	TSP-Pending Allocation	\$ 86.9	\$ 8.9	\$ 43.6
Proportionality	10552	TSP-Student Equity Needs Index	\$ 80.9	\$ 80.9	\$ 80.9
Proportionality	10359	TSP-Settlement	\$ 22.0	\$ 22.0	\$ 22.0
Proportionality	10155	English Learners Transition - Central Office	\$ 14.9	\$ 9.2	\$ 3.4
Proportionality	10397	TSP - PPS	\$ 20.4	\$ 20.4	\$ 20.4
Proportionality	10405	TSP-Parental Engagement	\$ 3.6	\$ 3.6	\$ 3.6
Proportionality	14423	Incentive-Brkfst-Discretionary	\$ 3.1	\$ 3.1	\$ 3.1
Proportionality	10543	TSP-Innovation-Focus School	\$ 0.5	\$ 0.5	\$ 0.5
<b>Proportionality Total</b>			<b>\$ 232.3</b>	<b>\$ 148.6</b>	<b>\$ 177.5</b>
Districtwide Costs	14439	Board Approved -Pending Distribution	\$ 59.4	\$ 75.4	\$ 91.4
Districtwide Costs	16928	Reserve For Ongoing Expenditures	\$ 7.8	\$ 9.7	\$ 21.6
Districtwide Costs	16929	Reserve For Onetime Expenditures	\$ 45.5	\$ 57.5	\$ 57.5
Districtwide Costs	17675	Res. For Bdgt Redirection-Supp	\$ 4.2	\$ 4.2	\$ 4.2
Districtwide Costs	13793	M & O Prop 39 Charter Co-Locat	\$ 9.4	\$ 12.0	\$ 15.0
Districtwide Costs	10252	ITD Priority Projects	\$ 3.8	\$ 3.8	\$ 3.8
Districtwide Costs	10606	LD Networks Configuration Projects	\$ 2.5	\$ 2.5	\$ 2.5
Districtwide Costs	10857	PSC & Other Fee for Service -	\$ 2.3	\$ 2.3	\$ 2.3
Districtwide Costs	15373	Adult SIS (GF Portion)	\$ 2.0	\$ 2.0	\$ 2.0
Districtwide Costs	13783	Specialized Charter Agreements	\$ 2.3	\$ 3.0	\$ 3.7
Districtwide Costs	13782	Charter Fee for Service - M&O	\$ 1.9	\$ 2.5	\$ 3.1
Districtwide Costs	10593	Energy Rebate Conserv Admin-Sc	\$ 1.3	\$ 1.3	\$ 1.3
Districtwide Costs	13745	Chtr Sch Fee For Service-FT	\$ 0.6	\$ 0.8	\$ 1.0
Districtwide Costs	13786	Charter Sch Fee-Instruction Di	\$ 0.4	\$ 0.5	\$ 0.6

**ASSIGNED BALANCES**

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2019-20 Estimates	2020-21 Estimates	2021-22 Estimates
Districtwide Costs	14516	Move It 5K Challenge & Health	\$ 0.1	\$ 0.1	\$ 0.1
Districtwide Costs	10176	AP Recovery	\$ 0.0	\$ 0.0	\$ 0.0
Districtwide Costs	11667	School Police Student Body Security Overtime	\$ 0.0	\$ 0.0	\$ 0.0
<b>Districtwide Costs Total</b>			<b>\$ 143.7</b>	<b>\$ 177.7</b>	<b>\$ 210.2</b>
Central Office	10193	Data Center Hardware Refresh	\$ 2.1	\$ 2.1	\$ 2.1
Central Office	13315	Beaudry Building Improvement	\$ 2.1	\$ 2.1	\$ 2.1
Central Office	14517	Contr Serv-Energy Conserv	\$ 1.5	\$ 1.5	\$ 1.5
Central Office	10317	Joint-Use Collections-Schools	\$ 1.0	\$ 1.1	\$ 1.2
Central Office	10569	CTC Local Solutions Program	\$ 0.9	\$ 0.9	\$ 0.9
Central Office	11164	Enterp Softwr Lic-Legal Cmplnc	\$ 0.4	\$ 0.4	\$ 0.4
Central Office	10868	Porter Ranch Childcare-Central	\$ 0.4	\$ 0.4	\$ 0.4
Central Office	15871	Vehicle Replacement	\$ 0.3	\$ 0.3	\$ 0.3
Central Office	13203	LTerm Leases-Publishing Costs	\$ 0.2	\$ 0.2	\$ 0.2
Central Office	15375	IT GF Portion-Indirect	\$ 0.2	\$ 0.2	\$ 0.2
Central Office	14834	Rubbish/Recycling Incentive Re	\$ 0.1	\$ 0.1	\$ 0.1
Central Office	16141	GF-Computer Reimb	\$ 0.1	\$ 0.1	\$ 0.1
Central Office	10811	457 Retirement Plan Adm Exp	\$ 0.1	\$ 0.1	\$ 0.1
Central Office	12158	ERP Program-Proj Reqd-Pos	\$ 0.0	\$ 0.0	\$ 0.0
Central Office	16512	SDEP-Citations Processing	\$ 0.0	\$ 0.0	\$ 0.0
Central Office	12106	MISIS-General Fund	\$ 0.0	\$ 0.0	\$ 0.0
Central Office	10342	Joint Use Collection-Admin	\$ 0.0	\$ 0.0	\$ 0.0
Central Office	10303	Apprenticeship Prog-OE-Support	\$ 0.0	\$ 0.0	\$ 0.0
Central Office	10573	CTC Residency Capacity Program	\$ 0.0	\$ 0.0	\$ 0.0
Central Office	14870	Personnel Testing Services	\$ 0.0	\$ 0.0	\$ 0.0
Central Office	14471	Off Determined Needs	\$ 0.0	\$ 0.0	\$ 0.0
Central Office	12755	Eng Lang Prof Assess for CA (ELPAC) Study	\$ 0.0	\$ 0.0	\$ 0.0
Central Office	10469	Dist Adm-S/B/T-Hlth Svcs	\$ 0.0	\$ 0.0	\$ 0.0
<b>Central Office Total</b>			<b>\$ 9.6</b>	<b>\$ 9.7</b>	<b>\$ 9.7</b>
<b>Grand Total</b>			<b>\$ 618.0</b>	<b>\$ 544.8</b>	<b>\$ 581.9</b>

**STANDARDIZED  
ACCOUNT  
CODE STRUCTURE  
(SACS)  
REPORT**

**ANNUAL BUDGET REPORT:**  
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Lobby 333 S. Beaudry Ave., LA, CA 90017  
Date: June 06, 2019

Place: Board Room 333 S. Beaudry Avenue  
Date: June 11, 2019  
Time: 10:00 AM

Adoption Date: June 18, 2019

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

Contact person for additional information on the budget reports:

Name: Cheryl Simpson

Telephone: 213-241-2100

Title: Director of Budget Services & Financial Plan

E-mail: cheryl.simpson@lausd.net

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 18, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

**ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS**

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 465,510,085.00
Less: Amount of total liabilities reserved in budget:	\$ 465,510,085.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Cheryl Simpson

Title: Director of Budget Services & Financial Planning

Telephone: 213-241-2100

E-mail: cheryl.simpson@lausd.net



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	G	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	5,645,799,367.00	0.00	5,645,799,367.00	5,587,376,601.00	0.00	5,587,376,601.00	-1.0%
2) Federal Revenue		8100-8299	7,861,114.00	617,305,613.00	625,166,727.00	8,302,781.00	759,490,220.00	767,793,001.00	22.8%
3) Other State Revenue		8300-8599	189,847,095.00	827,535,119.00	1,017,382,214.00	98,683,123.00	774,796,068.00	873,459,191.00	-14.1%
4) Other Local Revenue		8600-8799	187,082,267.00	15,578,259.00	202,660,526.00	126,587,795.00	15,790,828.00	142,358,623.00	-29.8%
5) TOTAL, REVENUES			6,030,589,843.00	1,460,418,991.00	7,491,008,834.00	5,820,910,300.00	1,550,077,116.00	7,370,987,416.00	-1.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,236,980,734.00	763,158,598.00	3,000,119,332.00	2,285,485,899.00	713,229,897.00	3,008,715,596.00	0.3%
2) Classified Salaries		2000-2999	637,215,501.00	424,014,838.00	1,061,230,339.00	592,325,283.00	393,801,694.00	986,126,957.00	-7.1%
3) Employee Benefits		3000-3999	1,273,689,117.00	825,158,478.00	2,098,847,595.00	1,321,824,685.00	850,772,708.00	2,172,597,373.00	3.5%
4) Books and Supplies		4000-4999	237,400,078.00	140,962,470.59	378,362,548.59	337,242,456.91	361,308,338.97	698,548,795.88	84.6%
5) Services and Other Operating Expenditures		5000-5999	470,402,430.00	412,850,838.33	883,053,268.33	482,558,049.00	399,465,014.00	882,023,063.00	-2.4%
6) Capital Outlay		6000-6999	25,062,422.00	48,576,895.00	73,639,317.00	27,064,055.00	74,311,753.00	101,375,808.00	37.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,749,774.00	0.00	7,749,774.00	8,142,390.00	0.00	8,142,390.00	5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(123,424,851.16)	92,881,892.18	(30,542,959.00)	(110,564,660.00)	83,288,926.00	(27,277,734.00)	-10.7%
9) TOTAL, EXPENDITURES			4,765,055,204.84	2,707,404,008.08	7,472,459,212.92	4,934,077,917.91	2,878,174,330.97	7,810,252,248.88	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,265,534,638.16	(1,246,985,017.08)	18,549,621.08	886,832,382.09	(1,326,097,214.97)	(439,264,832.88)	-2468.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	23,981,599.00	1,578,222.00	25,539,821.00	20,000,000.00	0.00	20,000,000.00	-21.7%
b) Transfers Out		7600-7629	44,401,953.00	40,588.00	44,442,541.00	56,452,877.00	0.00	56,452,877.00	27.0%
2) Other Sources/Uses									
a) Sources		8930-8979	412,391.00	0.00	412,391.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,220,546,483.03)	1,220,546,483.03	0.00	(1,271,906,229.00)	1,271,906,229.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,240,574,426.03)	1,222,084,097.03	(18,490,329.00)	(1,308,358,906.00)	1,271,906,229.00	(38,452,677.00)	97.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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>			24,980,212.13	(24,900,920.05)	59,292.08	(421,526,523.91)	(54,180,985.97)	(475,717,509.88)	#####
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,863,251,540.78	135,765,895.02	1,999,017,435.80	1,899,967,420.91	110,864,974.97	2,010,832,395.88	0.6%
b) Audit Adjustments		9793	11,755,668.00	0.00	11,755,668.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,007,208.78	135,765,895.02	2,010,773,103.80	1,899,967,420.91	110,864,974.97	2,010,832,395.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,875,007,208.78	135,765,895.02	2,010,773,103.80	1,899,967,420.91	110,864,974.97	2,010,832,395.88	0.0%
2) Ending Balance, June 30 (E + F1e)			1,899,967,420.91	110,864,974.97	2,010,832,395.88	1,478,440,887.00	56,673,989.00	1,535,114,886.00	-23.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,839,038.18	0.00	2,839,038.18	2,839,039.00	0.00	2,839,039.00	0.0%
Stores		9712	23,041,870.50	0.00	23,041,870.50	23,041,871.00	0.00	23,041,871.00	0.0%
Prepaid Items		9713	1,682,967.96	0.00	1,682,967.96	1,682,968.00	0.00	1,682,968.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	110,864,974.97	110,864,974.97	0.00	56,673,989.00	56,673,989.00	-48.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	174,590,165.00	0.00	174,590,165.00	87,626,497.00	0.00	87,626,497.00	-49.8%
d) Assigned									
Other Assignments		9780	784,888,113.00	0.00	784,888,113.00	618,032,729.00	0.00	618,032,729.00	-21.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	75,617,628.00	0.00	75,617,628.00	78,966,963.00	0.00	78,966,963.00	4.4%
Unassigned/Unappropriated Amount		9790	837,307,638.27	0.00	837,307,638.27	666,250,830.00	0.00	666,250,830.00	-20.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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>G. ASSETS</b>									
1) Cash									
a) In County Treasury		9110	2,259,516,148.80	139,413,058.40	2,398,929,205.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	10,000.00	0.00	10,000.00				
c) In Revolving Cash Account		9130	2,839,038.18	0.00	2,839,038.18				
d) with Fiscal Agent/Trustee		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	32,702,010.61	494,452.78	33,196,463.39				
4) Due from Grantor Government		9290	13,573,428.00	149,469,527.61	163,042,955.61				
5) Due from Other Funds		9310	7,000,000.00	0.00	7,000,000.00				
6) Stores		9320	23,041,870.50	0.00	23,041,870.50				
7) Prepaid Expenditures		9330	1,882,987.96	0.00	1,882,987.96				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,340,365,483.85	289,377,036.79	2,629,742,500.64				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	393,239,463.30	108,242,352.82	501,481,816.12				
2) Due to Grantor Governments		9590	47,158,579.84	0.00	47,158,579.84				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	70,269,709.00	70,269,709.00				
6) TOTAL, LIABILITIES			440,398,042.94	178,512,061.82	618,910,104.76				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,899,967,420.91	110,864,974.97	2,010,832,395.88				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	3,705,932,050.00	0.00	3,705,932,050.00	3,654,828,114.00	0.00	3,654,828,114.00	-1.4%
Education Protection Account State Aid - Current Year		8012	710,012,355.00	0.00	710,012,355.00	710,012,355.00	0.00	710,012,355.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,672,599.00	0.00	6,672,599.00	6,672,599.00	0.00	6,672,599.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	8,393,096.00	0.00	8,393,096.00	8,393,096.00	0.00	8,393,096.00	0.0%
County & District Taxes Secured Roll Taxes		8041	1,161,515,819.00	0.00	1,161,515,819.00	1,161,515,819.00	0.00	1,161,515,819.00	0.0%
Unsecured Roll Taxes		8042	42,404,811.00	0.00	42,404,811.00	42,404,811.00	0.00	42,404,811.00	0.0%
Prior Years' Taxes		8043	38,632,330.00	0.00	38,632,330.00	38,632,330.00	0.00	38,632,330.00	0.0%
Supplemental Taxes		8044	28,760,895.00	0.00	28,760,895.00	28,760,895.00	0.00	28,760,895.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	198,869,207.00	0.00	198,869,207.00	198,869,207.00	0.00	198,869,207.00	0.0%
Community Redevelopment Funds (SB 817/899/1892)		8047	32,602,672.00	0.00	32,602,672.00	42,168,249.00	0.00	42,168,249.00	29.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	314.00	0.00	314.00	314.00	0.00	314.00	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	(157.00)	0.00	(157.00)	(157.00)	0.00	(157.00)	0.0%
<b>Subtotal, LCFF Sources</b>			<b>5,933,795,991.00</b>	<b>0.00</b>	<b>5,933,795,991.00</b>	<b>5,892,257,632.00</b>	<b>0.00</b>	<b>5,892,257,632.00</b>	<b>-0.7%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(287,996,624.00)	0.00	(287,996,624.00)	(304,881,031.00)	0.00	(304,881,031.00)	5.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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>			<b>5,645,799,367.00</b>	<b>0.00</b>	<b>5,645,799,367.00</b>	<b>5,587,376,601.00</b>	<b>0.00</b>	<b>5,587,376,601.00</b>	<b>-1.0%</b>
<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	128,961,301.00	128,961,301.00	0.00	130,168,891.00	130,168,891.00	0.9%
Special Education Discretionary Grants		8182	0.00	19,475,209.00	19,475,209.00	0.00	15,670,334.00	15,670,334.00	-19.5%
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	48,731.00	48,731.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	2,354,731.00	2,354,731.00	0.00	1,258,447.00	1,258,447.00	-46.8%
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	8280		345,964,494.00	345,964,494.00		426,554,249.00	426,554,249.00	23.3%
Title I, Part D, Local Delinquent Programs	3025	8280		1,240,265.00	1,240,265.00		1,081,975.00	1,081,975.00	-12.8%
Title II, Part A, Supporting Effective Instruction	4035	8280		33,641,352.00	33,641,352.00		32,240,345.00	32,240,345.00	-4.2%
Title III, Part A, Immigrant Student Program	4201	8280		2,169,155.00	2,169,155.00		3,729,401.00	3,729,401.00	71.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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		10,452,283.00	10,452,283.00		18,544,586.00	18,544,586.00	77.4%
Public Charter Schools Grant Program (PCSGP)	4810	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		31,435,092.00	31,435,092.00		77,736,525.00	77,736,525.00	147.3%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		31,435,092.00	31,435,092.00		77,736,525.00	77,736,525.00	147.3%
Career and Technical Education	3500-3599	8290		6,375,669.00	6,375,669.00		6,153,270.00	6,153,270.00	-3.5%
All Other Federal Revenue	All Other	8290	7,861,114.00	35,189,331.00	43,050,445.00	8,302,781.00	48,352,197.00	54,854,978.00	27.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,861,114.00</b>	<b>817,305,613.00</b>	<b>825,166,727.00</b>	<b>8,302,781.00</b>	<b>759,490,220.00</b>	<b>767,793,001.00</b>	<b>22.8%</b>
<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		360,550,034.00	360,550,034.00		354,343,534.00	354,343,534.00	-1.7%
Prior Years	6500	8319		5,497,611.00	5,497,611.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,086,253.00	3,086,253.00	0.00	3,086,253.00	3,086,253.00	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	105,460,956.00	0.00	105,460,956.00	17,565,654.00	0.00	17,565,654.00	-83.3%
Lottery - Unrestricted and Instructional Materials		8560	72,834,542.00	27,445,833.00	100,280,375.00	70,931,948.00	24,896,644.00	95,828,592.00	-4.4%
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	8580		82,941,877.00	82,941,877.00		75,156,533.00	75,156,533.00	-9.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,719,522.00	2,719,522.00		1,225,109.00	1,225,109.00	-55.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		52,028,286.00	52,028,286.00		13,589,935.00	13,589,935.00	-73.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		190,000.00	190,000.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,551,597.00	293,075,703.00	304,627,300.00	10,165,521.00	302,488,060.00	312,663,581.00	2.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>189,847,095.00</b>	<b>827,535,119.00</b>	<b>1,017,382,214.00</b>	<b>98,663,123.00</b>	<b>774,796,068.00</b>	<b>873,459,191.00</b>	<b>-14.1%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	468,857.00	0.00	468,857.00	230,000.00	0.00	230,000.00	-50.9%
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	26,137,543.00	0.00	26,137,543.00	19,088,000.00	0.00	19,088,000.00	-27.0%
Interest		8660	34,445,737.00	1,900,000.00	36,345,737.00	29,202,391.00	0.00	29,202,391.00	-19.7%
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	70,000.00	0.00	70,000.00	193,482.00	0.00	193,482.00	176.4%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	291,615.00	291,615.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	38,464,668.00	113,985.00	38,578,651.00	37,757,786.00	0.00	37,757,786.00	-2.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	157.00	0.00	157.00	157.00	0.00	157.00	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	87,495,307.00	13,045,769.00	100,541,076.00	40,095,979.00	15,669,429.00	55,765,408.00	-44.5%
Tuition		8710	0.00	228,890.00	228,890.00	0.00	121,399.00	121,399.00	-46.5%
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>187,082,267.00</b>	<b>15,578,259.00</b>	<b>202,660,526.00</b>	<b>126,567,795.00</b>	<b>15,790,828.00</b>	<b>142,358,623.00</b>	<b>-29.8%</b>
<b>TOTAL, REVENUES</b>			<b>6,030,589,843.00</b>	<b>1,460,418,991.00</b>	<b>7,491,008,834.00</b>	<b>5,820,910,300.00</b>	<b>1,550,077,116.00</b>	<b>7,370,987,416.00</b>	<b>-1.6%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,726,695,262.00	487,808,659.00	2,194,501,921.00	1,793,972,031.00	415,808,662.00	2,209,580,693.00	0.7%
Certificated Pupil Support Salaries		1200	158,799,446.00	138,618,638.00	297,418,084.00	174,469,557.00	142,143,878.00	316,613,435.00	8.5%
Certificated Supervisors' and Administrators' Salaries		1300	280,168,315.00	65,569,796.00	345,738,111.00	270,892,406.00	59,728,959.00	330,621,365.00	-4.4%
Other Certificated Salaries		1900	71,297,711.00	91,183,505.00	162,461,216.00	56,151,705.00	95,748,398.00	151,900,103.00	-8.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,236,960,734.00</b>	<b>783,158,598.00</b>	<b>3,000,119,332.00</b>	<b>2,295,465,699.00</b>	<b>713,229,897.00</b>	<b>3,008,715,596.00</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	8,826,298.00	240,678,757.00	249,505,055.00	8,524,044.00	230,233,393.00	238,757,437.00	-4.3%
Classified Support Salaries		2200	275,876,019.00	92,815,287.00	368,691,306.00	267,953,841.00	72,626,180.00	340,580,021.00	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	27,252,830.00	2,253,486.00	29,506,326.00	25,323,652.00	2,465,343.00	27,788,995.00	-5.8%
Clerical, Technical and Office Salaries		2400	251,377,524.00	33,146,771.00	284,524,295.00	225,967,725.00	38,049,342.00	264,017,067.00	-7.2%
Other Classified Salaries		2900	73,882,830.00	55,120,527.00	129,003,357.00	64,558,001.00	50,427,436.00	114,983,437.00	-10.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>637,215,501.00</b>	<b>424,014,838.00</b>	<b>1,061,230,339.00</b>	<b>592,325,263.00</b>	<b>393,801,694.00</b>	<b>986,126,957.00</b>	<b>-7.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	354,739,643.00	359,608,492.00	714,348,135.00	391,789,951.00	357,980,858.00	749,780,809.00	5.0%
PERS		3201-3202	105,050,055.00	66,788,834.00	171,838,889.00	122,745,748.00	72,103,893.00	194,849,639.00	13.4%
OASDI/Medicare/Alternative		3301-3302	78,248,672.00	45,389,742.00	123,638,414.00	77,082,030.00	43,387,783.00	120,469,813.00	-2.6%
Health and Welfare Benefits		3401-3402	476,812,649.00	233,837,505.00	710,450,154.00	462,281,215.00	262,982,808.00	725,274,023.00	2.1%
Unemployment Insurance		3501-3502	1,936,903.00	704,723.00	2,641,626.00	1,751,329.00	681,226.00	2,432,555.00	-7.9%
Workers' Compensation		3601-3602	87,485,217.00	38,592,231.00	124,077,448.00	81,282,850.00	31,007,064.00	112,289,914.00	-8.5%
OPEB, Allocated		3701-3702	169,415,978.00	82,437,151.00	251,853,129.00	170,193,472.00	82,609,076.00	252,802,548.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	14,898,072.00	0.00	14,898,072.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,273,689,117.00</b>	<b>825,158,478.00</b>	<b>2,098,847,595.00</b>	<b>1,321,824,865.00</b>	<b>850,772,708.00</b>	<b>2,172,597,373.00</b>	<b>3.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	86,249,203.00	27,445,970.00	113,695,173.00	117,935,462.00	24,901,504.00	142,836,966.00	25.6%
Books and Other Reference Materials		4200	2,099,304.00	1,215,601.00	3,314,905.00	722,377.00	10,213.00	732,590.00	-77.9%
Materials and Supplies		4300	125,385,000.00	83,671,394.59	209,056,394.59	211,844,338.91	334,377,731.97	546,222,070.88	161.3%
Noncapitalized Equipment		4400	23,613,491.00	28,516,039.00	52,129,530.00	6,685,743.00	1,879,984.00	8,565,727.00	-83.6%
Food		4700	53,080.00	113,486.00	166,566.00	54,536.00	138,906.00	191,442.00	14.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>237,400,078.00</b>	<b>140,982,470.59</b>	<b>378,362,548.59</b>	<b>337,242,458.91</b>	<b>361,306,338.97</b>	<b>698,548,795.88</b>	<b>84.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	53,810,819.00	335,085,266.00	388,896,085.00	49,646,221.00	327,830,714.00	377,476,935.00	-2.9%
Travel and Conferences		5200	5,426,422.00	4,173,302.00	9,599,724.00	4,223,259.00	1,579,159.00	5,802,418.00	-39.8%
Dues and Memberships		5300	2,329,318.00	80,953.00	2,410,271.00	2,338,098.00	400.00	2,338,498.00	-3.1%
Insurance		5400 - 5450	60,913,612.00	0.00	60,913,612.00	38,829,219.00	0.00	38,829,219.00	-36.3%
Operations and Housekeeping Services		5500	142,395,281.00	18,338.00	142,411,617.00	144,676,491.00	15,000.00	144,691,491.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,389,152.00	3,305,774.00	15,694,926.00	14,338,089.00	14,622,375.00	28,960,464.00	84.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,276,164.00)	0.00	(4,276,164.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	178,785,643.00	69,651,348.33	248,436,991.33	181,436,568.00	55,115,586.00	236,552,154.00	-4.8%
Communications		5900	18,628,347.00	337,857.00	18,966,204.00	27,072,104.00	301,760.00	27,373,864.00	44.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>470,402,430.00</b>	<b>412,650,836.33</b>	<b>883,053,266.33</b>	<b>462,558,049.00</b>	<b>399,465,014.00</b>	<b>862,023,063.00</b>	<b>-2.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,807,845.00	37,520,073.00	40,327,718.00	7,978,996.00	74,248,879.00	82,227,875.00	103.9%
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	22,251,777.00	11,056,822.00	33,308,599.00	19,085,059.00	62,874.00	19,147,933.00	-42.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>25,062,422.00</b>	<b>48,576,895.00</b>	<b>73,639,317.00</b>	<b>27,064,055.00</b>	<b>74,311,753.00</b>	<b>101,375,808.00</b>	<b>37.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	257,856.00	0.00	257,856.00	650,466.00	0.00	650,466.00	152.3%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6380	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6380	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6380	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,012,665.00	0.00	1,012,665.00	1,003,008.00	0.00	1,003,008.00	-1.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	38,638.00	0.00	38,638.00	48,301.00	0.00	48,301.00	25.0%
Other Debt Service - Principal		7439	440,615.00	0.00	440,615.00	440,615.00	0.00	440,615.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,749,774.00</b>	<b>0.00</b>	<b>7,749,774.00</b>	<b>8,142,390.00</b>	<b>0.00</b>	<b>8,142,390.00</b>	<b>5.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(92,881,892.16)	92,881,892.16	0.00	(83,286,926.00)	83,286,926.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(30,542,959.00)	0.00	(30,542,959.00)	(27,277,734.00)	0.00	(27,277,734.00)	-10.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(123,424,851.16)</b>	<b>92,881,892.16</b>	<b>(30,542,959.00)</b>	<b>(110,564,660.00)</b>	<b>83,286,926.00</b>	<b>(27,277,734.00)</b>	<b>-10.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,765,055,204.84</b>	<b>2,707,404,008.08</b>	<b>7,472,459,212.92</b>	<b>4,934,077,917.91</b>	<b>2,876,174,330.97</b>	<b>7,810,252,248.88</b>	<b>4.5%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,961,599.00	1,578,222.00	5,539,821.00	0.00	0.00	0.00	-100.0%
<b>(g) TOTAL, INTERFUND TRANSFERS IN</b>			<b>23,961,599.00</b>	<b>1,578,222.00</b>	<b>25,539,821.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>-21.7%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	26,342,952.00	0.00	26,342,952.00	30,427,260.00	0.00	30,427,260.00	15.5%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,008,636.00	0.00	1,008,636.00	1,058,772.00	0.00	1,058,772.00	5.0%
Other Authorized Interfund Transfers Out		7619	17,050,365.00	40,588.00	17,090,953.00	24,966,645.00	0.00	24,966,645.00	46.1%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>44,401,953.00</b>	<b>40,588.00</b>	<b>44,442,541.00</b>	<b>56,452,677.00</b>	<b>0.00</b>	<b>56,452,677.00</b>	<b>27.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>									
Proceeds from Disposal of Capital Assets		8953	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	112,391.00	0.00	112,391.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>412,391.00</b>	<b>0.00</b>	<b>412,391.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,220,546,463.03)	1,220,546,463.03	0.00	(1,271,906,229.00)	1,271,906,229.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(1,220,546,463.03)</b>	<b>1,220,546,463.03</b>	<b>0.00</b>	<b>(1,271,906,229.00)</b>	<b>1,271,906,229.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(1,240,574,426.03)</b>	<b>1,222,084,097.03</b>	<b>(18,490,329.00)</b>	<b>(1,308,358,906.00)</b>	<b>1,271,906,229.00</b>	<b>(36,452,677.00)</b>	<b>97.1%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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	5,645,799,367.00	0.00	5,645,799,367.00	5,587,376,601.00	0.00	5,587,376,601.00	-1.0%
2) Federal Revenue		8100-8299	7,861,114.00	617,305,613.00	625,166,727.00	8,302,781.00	759,490,220.00	767,793,001.00	22.8%
3) Other State Revenue		8300-8599	189,847,095.00	827,535,119.00	1,017,382,214.00	98,663,123.00	774,796,068.00	873,459,191.00	-14.1%
4) Other Local Revenue		8600-8799	187,082,267.00	15,578,259.00	202,660,526.00	126,567,795.00	15,790,828.00	142,358,623.00	-29.8%
5) TOTAL, REVENUES			6,030,589,843.00	1,460,418,991.00	7,491,008,834.00	5,820,910,300.00	1,550,077,116.00	7,370,987,416.00	-1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		2,572,274,154.00	1,691,880,424.00	4,264,154,578.00	2,702,088,820.00	1,804,694,217.70	4,506,783,037.70	5.7%
2) Instruction - Related Services	2000-2999		874,284,155.00	324,879,222.09	1,199,163,377.09	844,444,726.91	353,571,269.00	1,198,015,995.91	-0.1%
3) Pupil Services	3000-3999		426,861,767.00	243,926,574.24	670,788,341.24	432,505,603.00	238,474,768.75	670,980,401.75	0.0%
4) Ancillary Services	4000-4999		32,565,147.00	100,024,416.00	132,589,563.00	33,856,190.00	93,652,190.00	127,508,380.00	-3.8%
5) Community Services	5000-5999		4,983,354.00	2,732,659.00	7,716,013.00	6,060,994.00	1,421,026.00	7,482,020.00	-3.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		276,845,450.84	95,601,801.16	372,447,252.00	289,734,040.00	89,381,918.00	379,115,958.00	1.8%
8) Plant Services	8000-8999		569,490,393.00	248,358,911.59	817,849,304.59	617,245,154.00	294,978,911.52	912,224,065.52	11.5%
9) Other Outgo	9000-9999	Except 7600-7699	7,750,784.00	0.00	7,750,784.00	8,142,390.00	0.00	8,142,390.00	5.1%
10) TOTAL, EXPENDITURES			4,765,055,204.84	2,707,404,008.08	7,472,459,212.92	4,934,077,917.91	2,876,174,330.97	7,810,252,248.88	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,265,534,638.16	(1,246,985,017.08)	18,549,621.08	866,832,382.09	(1,326,097,214.97)	(439,264,832.88)	-2468.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	23,961,599.00	1,578,222.00	25,539,821.00	20,000,000.00	0.00	20,000,000.00	-21.7%
b) Transfers Out		7600-7629	44,401,953.00	40,588.00	44,442,541.00	56,452,677.00	0.00	56,452,677.00	27.0%
2) Other Sources/Uses									
a) Sources		8930-8979	412,391.00	0.00	412,391.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,220,546,463.03)	1,220,546,463.03	0.00	(1,271,906,229.00)	1,271,906,229.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,240,574,426.03)	1,222,084,097.03	(18,490,329.00)	(1,308,358,906.00)	1,271,906,229.00	(36,452,677.00)	97.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 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>			24,980,212.13	(24,900,920.05)	59,292.08	(421,528,523.91)	(54,190,985.97)	(475,717,509.89)	#####
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,863,251,540.78	135,765,895.02	1,999,017,435.80	1,899,967,420.91	110,864,974.97	2,010,832,395.88	0.6%
b) Audit Adjustments		9793	11,755,668.00	0.00	11,755,668.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,007,208.78	135,765,895.02	2,010,773,103.80	1,899,967,420.91	110,864,974.97	2,010,832,395.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,875,007,208.78	135,765,895.02	2,010,773,103.80	1,899,967,420.91	110,864,974.97	2,010,832,395.88	0.0%
2) Ending Balance, June 30 (E + F1e)			1,899,967,420.91	110,864,974.97	2,010,832,395.88	1,478,440,897.00	56,673,989.00	1,535,114,886.00	-23.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,839,038.18	0.00	2,839,038.18	2,839,039.00	0.00	2,839,039.00	0.0%
Stores		9712	23,041,870.50	0.00	23,041,870.50	23,041,871.00	0.00	23,041,871.00	0.0%
Prepaid Items		9713	1,682,967.96	0.00	1,682,967.96	1,682,968.00	0.00	1,682,968.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	110,864,974.97	110,864,974.97	0.00	56,673,989.00	56,673,989.00	-48.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	174,590,165.00	0.00	174,590,165.00	87,628,497.00	0.00	87,628,497.00	-48.8%
d) Assigned									
Other Assignments (by Resource/Object)		9780	784,888,113.00	0.00	784,888,113.00	618,032,729.00	0.00	618,032,729.00	-21.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	75,617,628.00	0.00	75,617,628.00	78,966,963.00	0.00	78,966,963.00	4.4%
Unassigned/Unappropriated Amount		9790	837,307,838.27	0.00	837,307,838.27	666,250,830.00	0.00	666,250,830.00	-20.4%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
5640	Medi-Cal Billing Option	1,853,740.09	1,853,741.00
5650	FEMA Public Assistance Funds	131,867.31	0.00
5810	Other Restricted Federal	5,226,301.71	5,762,697.00
6230	California Clean Energy Jobs Act	75,071,153.17	0.00
6500	Special Education	1,205,895.60	0.00
7510	Low-Performing Students Block Grant	7,155,184.00	7,168,763.00
7810	Other Restricted State	380,203.39	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	15,408,959.04	37,489,100.00
9010	Other Restricted Local	4,431,670.66	4,399,688.00
<b>Total, Restricted Balance</b>		<b>110,864,974.97</b>	<b>56,673,989.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,743,618.00	15,613,551.00	-6.7%
3) Other State Revenue		8300-8599	108,039,493.00	111,530,667.00	3.2%
4) Other Local Revenue		8600-8799	4,098,688.00	4,248,274.00	3.6%
5) TOTAL, REVENUES			128,881,799.00	131,392,492.00	1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	61,073,372.00	55,967,852.00	-8.4%
2) Classified Salaries		2000-2999	17,020,638.00	15,244,951.00	-10.4%
3) Employee Benefits		3000-3999	39,729,368.00	41,101,125.00	3.5%
4) Books and Supplies		4000-4999	6,208,160.63	26,920,930.00	333.6%
5) Services and Other Operating Expenditures		5000-5999	6,355,458.00	4,229,916.00	-33.4%
6) Capital Outlay		6000-6999	1,520,264.57	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,030.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,081,632.00	4,624,694.00	-9.0%
9) TOTAL, EXPENDITURES			137,036,923.20	148,089,468.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(8,155,124.20)	(16,696,976.00)	104.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	440,059.00	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			440,059.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,715,065.20)	(16,698,976.00)	116.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	24,423,541.20	16,708,476.00	-31.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			24,423,541.20	16,708,476.00	-31.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			24,423,541.20	16,708,476.00	-31.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	11,500.00	11,500.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	8,466,270.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	8,230,706.00	0.00	-100.0%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,618,412.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	11,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	253,000.00		
4) Due from Grantor Government		9290	4,020,432.35		
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			21,903,345.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,157,607.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	37,262.14		
6) TOTAL, LIABILITIES			5,194,869.14		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16,708,476.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	266,885.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290	1,013,234.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	15,463,499.00	15,613,551.00	1.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>16,743,618.00</b>	<b>15,613,551.00</b>	<b>-6.7%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	48,030.00	0.00	-100.0%
Adult Education Program	6391	8590	102,247,039.00	105,629,909.00	3.3%
All Other State Revenue	All Other	8590	5,744,424.00	5,900,758.00	2.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>108,039,493.00</b>	<b>111,530,667.00</b>	<b>3.2%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	80,000.00	New
Interest		8660	210,866.00	308,274.00	46.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,830,061.00	2,900,000.00	2.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,057,761.00	960,000.00	-9.2%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,098,888.00</b>	<b>4,248,274.00</b>	<b>3.6%</b>
<b>TOTAL, REVENUES</b>			<b>128,881,799.00</b>	<b>131,392,492.00</b>	<b>1.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	39,065,273.00	37,368,438.00	-4.3%
Certificated Pupil Support Salaries		1200	3,538,137.00	3,366,336.00	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	17,954,113.00	15,179,344.00	-15.5%
Other Certificated Salaries		1900	515,849.00	53,734.00	-89.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>61,073,372.00</b>	<b>55,967,852.00</b>	<b>-8.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	578,968.00	614,886.00	6.2%
Classified Support Salaries		2200	7,282,115.00	6,358,083.00	-12.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,609,767.00	7,738,511.00	-10.1%
Other Classified Salaries		2900	549,788.00	533,471.00	-3.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>17,020,638.00</b>	<b>15,244,951.00</b>	<b>-10.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	12,808,785.00	13,670,414.00	6.7%
PERS		3201-3202	3,472,122.00	3,084,991.00	-11.1%
OASDI/Medicare/Alternative		3301-3302	2,369,274.00	2,006,514.00	-15.3%
Health and Welfare Benefits		3401-3402	13,989,522.00	15,249,983.00	9.0%
Unemployment Insurance		3501-3502	50,872.00	43,534.00	-14.4%
Workers' Compensation		3601-3602	2,107,252.00	1,962,005.00	-6.9%
OPEB, Allocated		3701-3702	4,931,541.00	5,083,684.00	3.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>39,729,368.00</b>	<b>41,101,125.00</b>	<b>3.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	10,228.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,574,111.63	26,920,930.00	383.0%
Noncapitalized Equipment		4400	623,821.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,208,160.63</b>	<b>26,920,930.00</b>	<b>333.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	31.00	0.00	-100.0%
Travel and Conferences		5200	282,291.00	30,000.00	-89.4%
Dues and Memberships		5300	25,318.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,895,427.00	2,987,501.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	555,999.00	404,176.00	-27.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,176,321.00	214,000.00	-90.2%
Communications		5900	420,071.00	594,239.00	41.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,355,458.00</b>	<b>4,229,916.00</b>	<b>-33.4%</b>
<b>CAPITAL OUTLAY</b>					
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	1,520,264.57	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,520,264.57</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	48,030.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>48,030.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	5,081,632.00	4,624,694.00	-9.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>5,081,632.00</b>	<b>4,624,694.00</b>	<b>-9.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>137,036,923.20</b>	<b>148,089,468.00</b>	<b>8.1%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	440,059.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>440,059.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>440,059.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,743,618.00	15,613,551.00	-6.7%
3) Other State Revenue		8300-8599	108,039,493.00	111,530,667.00	3.2%
4) Other Local Revenue		8600-8799	4,098,688.00	4,248,274.00	3.6%
5) TOTAL, REVENUES			128,881,799.00	131,392,492.00	1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		63,815,248.89	81,695,580.00	28.0%
2) Instruction - Related Services	2000-2999		43,596,305.63	40,732,307.00	-6.6%
3) Pupil Services	3000-3999		5,988,934.00	4,937,171.00	-17.6%
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		5,081,632.00	4,624,694.00	-9.0%
8) Plant Services	8000-8999		18,506,772.68	16,099,716.00	-13.0%
9) Other Outgo	9000-9999	Except 7600-7699	48,030.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			137,036,923.20	148,089,468.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,155,124.20)	(16,696,976.00)	104.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	440,059.00	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			440,059.00	0.00	-100.0%



Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,715,065.20)	(16,696,976.00)	116.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,423,541.20	16,708,476.00	-31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,423,541.20	16,708,476.00	-31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,423,541.20	16,708,476.00	-31.6%
2) Ending Balance, June 30 (E + F1e)			16,708,476.00	11,500.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	11,500.00	11,500.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,466,270.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,230,706.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
6371	CalWORKs for ROCP or Adult Education	121,634.00	0.00
6391	Adult Education Program	8,344,636.00	0.00
<b>Total, Restricted Balance</b>		<b>8,466,270.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,640,544.00	4,791,556.00	3.3%
3) Other State Revenue		8300-8599	133,831,047.00	137,392,750.00	2.7%
4) Other Local Revenue		8600-8799	2,717,975.00	2,443,447.00	-10.1%
5) TOTAL, REVENUES			141,189,566.00	144,627,753.00	2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	43,159,634.58	43,396,205.00	0.5%
2) Classified Salaries		2000-2999	51,964,551.00	54,518,672.00	4.9%
3) Employee Benefits		3000-3999	58,904,051.00	62,553,302.00	6.2%
4) Books and Supplies		4000-4999	2,368,608.00	4,358,457.00	84.0%
5) Services and Other Operating Expenditures		5000-5999	2,978,636.00	3,417,623.00	14.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,200.00	237,600.00	200.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,922,925.00	6,659,361.00	-15.9%
9) TOTAL, EXPENDITURES			167,377,605.58	175,141,220.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,188,039.58)	(30,513,467.00)	16.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,342,952.00	30,427,260.00	15.5%
b) Transfers Out		7600-7629	225,180.00	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			26,117,772.00	30,427,260.00	16.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(70,267.58)	(86,207.00)	22.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	314,874.58	244,607.00	-22.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			314,874.58	244,607.00	-22.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			314,874.58	244,607.00	-22.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		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	244,607.00	158,400.00	-35.2%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,508,899.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	23,499.00		
4) Due from Grantor Government		9290	28,125.00		
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			14,560,523.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,126,914.00		
2) Due to Grantor Governments		9590	1,186,823.00		
3) Due to Other Funds		9610	7,000,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,179.94		
6) TOTAL, LIABILITIES			14,315,916.94		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			244,607.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	4,640,544.00	4,791,556.00	3.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,640,544.00</b>	<b>4,791,556.00</b>	<b>3.3%</b>
<b>OTHER STATE REVENUE</b>					
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	130,418,090.00	133,979,793.00	2.7%
All Other State Revenue	All Other	8590	3,412,957.00	3,412,957.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>133,831,047.00</b>	<b>137,392,750.00</b>	<b>2.7%</b>
<b>OTHER LOCAL REVENUE</b>					
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	70,000.00	70,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,131,975.00	2,103,447.00	-1.3%
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	516,000.00	270,000.00	-47.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,717,975.00</b>	<b>2,443,447.00</b>	<b>-10.1%</b>
<b>TOTAL, REVENUES</b>			<b>141,189,566.00</b>	<b>144,627,753.00</b>	<b>2.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	36,413,790.58	36,672,882.00	0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,647,087.00	6,614,348.00	-0.5%
Other Certificated Salaries		1900	98,757.00	108,975.00	10.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>43,159,634.58</b>	<b>43,396,205.00</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	41,284,530.00	42,126,401.00	2.0%
Classified Support Salaries		2200	5,804,890.00	7,043,191.00	21.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,875,016.00	5,349,080.00	9.7%
Other Classified Salaries		2900	115.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>51,964,551.00</b>	<b>54,518,672.00</b>	<b>4.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	10,175,043.00	10,377,226.00	2.0%
PERS		3201-3202	8,014,022.00	9,689,859.00	20.9%
OASDI/Medicare/Alternative		3301-3302	4,993,656.00	5,146,992.00	3.1%
Health and Welfare Benefits		3401-3402	24,260,907.00	25,973,798.00	7.1%
Unemployment Insurance		3501-3502	64,374.00	60,479.00	-6.1%
Workers' Compensation		3601-3602	2,880,078.00	2,700,611.00	-6.2%
OPEB, Allocated		3701-3702	8,515,971.00	8,604,337.00	1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>58,904,051.00</b>	<b>62,553,302.00</b>	<b>6.2%</b>
<b>BOOKS AND SUPPLIES</b>					
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	2,351,181.00	4,358,457.00	85.4%
Noncapitalized Equipment		4400	17,427.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,368,608.00</b>	<b>4,358,457.00</b>	<b>84.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	116,633.00	43,249.00	-62.9%
Dues and Memberships		5300	3,072.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,883,749.00	1,932,231.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,734.00	105,676.00	172.8%
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	361,798.00	342,256.00	-5.4%
Communications		5900	574,650.00	994,211.00	73.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,978,636.00</b>	<b>3,417,623.00</b>	<b>14.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	79,200.00	237,600.00	200.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>79,200.00</b>	<b>237,600.00</b>	<b>200.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	7,922,925.00	6,659,361.00	-15.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>7,922,925.00</b>	<b>6,659,361.00</b>	<b>-15.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>167,377,605.58</b>	<b>175,141,220.00</b>	<b>4.6%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	26,342,952.00	30,427,260.00	15.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>26,342,952.00</b>	<b>30,427,260.00</b>	<b>15.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	225,180.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>225,180.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Other Sources</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>26,117,772.00</b>	<b>30,427,260.00</b>	<b>16.5%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,640,544.00	4,791,556.00	3.3%
3) Other State Revenue		8300-8599	133,831,047.00	137,392,750.00	2.7%
4) Other Local Revenue		8600-8799	2,717,975.00	2,443,447.00	-10.1%
5) TOTAL REVENUES			141,189,566.00	144,627,753.00	2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		128,628,126.58	132,564,421.00	3.1%
2) Instruction - Related Services	2000-2999		18,655,231.00	20,466,021.00	9.7%
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		7,922,925.00	6,659,361.00	-15.9%
8) Plant Services	8000-8999		12,092,123.00	15,213,817.00	25.8%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	237,600.00	200.0%
10) TOTAL EXPENDITURES			167,377,605.58	175,141,220.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(26,188,039.58)	(30,513,467.00)	16.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,342,952.00	30,427,260.00	15.5%
b) Transfers Out		7600-7629	225,180.00	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			26,117,772.00	30,427,260.00	16.5%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(70,267.58)	(86,207.00)	22.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	314,874.58	244,607.00	-22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,874.58	244,607.00	-22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			314,874.58	244,607.00	-22.3%
2) Ending Balance, June 30 (E + F1e)			244,607.00	158,400.00	-35.2%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	244,607.00	158,400.00	-35.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	365,117,226.00	374,606,319.00	2.6%
3) Other State Revenue		8300-8599	24,457,850.00	25,099,596.00	2.6%
4) Other Local Revenue		8600-8799	10,558,963.00	10,189,030.00	-3.5%
5) TOTAL, REVENUES			400,134,039.00	409,894,945.00	2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,537,079.00	113,616,292.00	8.7%
3) Employee Benefits		3000-3999	95,304,621.00	97,986,806.00	2.8%
4) Books and Supplies		4000-4999	162,020,522.00	187,370,389.00	15.6%
5) Services and Other Operating Expenditures		5000-5999	3,706,071.00	3,923,551.00	5.9%
6) Capital Outlay		6000-6999	98,879.25	77,223.00	-21.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,538,402.00	15,993,679.00	-8.8%
9) TOTAL, EXPENDITURES			383,205,574.25	418,967,940.00	9.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,928,464.75	(9,072,995.00)	-153.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,008,636.00	1,058,772.00	5.0%
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			1,008,636.00	1,058,772.00	5.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,937,100.75	(8,014,223.00)	-144.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	78,366,704.25	96,303,805.00	22.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			78,366,704.25	96,303,805.00	22.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			78,366,704.25	96,303,805.00	22.9%
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	8,130,564.00	8,130,564.00	0.0%
Prepaid Items					
		9713	44,871.00	44,871.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	88,128,370.00	80,114,147.00	-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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	35,857,879.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,345.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	24,766.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	349,277.00		
4) Due from Grantor Government		9290	57,873,201.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	8,130,564.00		
7) Prepaid Expenditures		9330	44,871.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			102,281,903.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,757,982.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	220,116.00		
6) TOTAL, LIABILITIES			5,978,098.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			96,303,805.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	342,724,486.00	356,309,527.00	4.0%
Donated Food Commodities		8221	22,360,609.00	18,249,656.00	-18.4%
All Other Federal Revenue		8290	32,131.00	47,136.00	46.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>365,117,226.00</b>	<b>374,606,319.00</b>	<b>2.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	24,457,850.00	25,099,596.00	2.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>24,457,850.00</b>	<b>25,099,596.00</b>	<b>2.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,319,310.00	9,696,012.00	4.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	785,412.00	493,018.00	-37.2%
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	454,241.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,558,963.00</b>	<b>10,189,030.00</b>	<b>-3.5%</b>
<b>TOTAL, REVENUES</b>			<b>400,134,039.00</b>	<b>409,894,945.00</b>	<b>2.4%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	102,722,729.00	107,216,815.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	142,465.00	163,641.00	14.9%
Clerical, Technical and Office Salaries		2400	1,659,384.00	6,208,347.00	274.1%
Other Classified Salaries		2900	12,501.00	27,489.00	119.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>104,537,079.00</b>	<b>113,616,292.00</b>	<b>8.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,454,634.00	23,546,762.00	27.6%
OASDI/Medicare/Alternative		3301-3302	8,213,291.00	8,696,789.00	5.9%
Health and Welfare Benefits		3401-3402	48,136,246.00	47,134,375.00	-2.1%
Unemployment Insurance		3501-3502	73,100.00	69,590.00	-4.8%
Workers' Compensation		3601-3602	3,189,155.00	3,137,096.00	-1.6%
OPEB, Allocated		3701-3702	17,238,195.00	15,402,194.00	-10.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>95,304,621.00</b>	<b>97,986,806.00</b>	<b>2.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,040,305.00	5,539,348.00	9.9%
Noncapitalized Equipment		4400	149,548.00	379,548.00	153.8%
Food		4700	156,830,669.00	181,451,493.00	15.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>162,020,522.00</b>	<b>187,370,389.00</b>	<b>15.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	296,011.00	330,555.00	11.7%
Dues and Memberships		5300	19,704.00	20,331.00	3.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	421,226.00	437,663.00	3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,165.00	41,799.00	97.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,657,971.00	2,789,819.00	5.0%
Communications		5900	289,994.00	303,384.00	4.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,706,071.00</b>	<b>3,923,551.00</b>	<b>5.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	98,879.25	77,223.00	-21.9%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>98,879.25</b>	<b>77,223.00</b>	<b>-21.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	17,538,402.00	15,993,679.00	-8.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>17,538,402.00</b>	<b>15,993,679.00</b>	<b>-8.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>383,205,574.25</b>	<b>418,967,940.00</b>	<b>9.3%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	1,008,636.00	1,058,772.00	5.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,008,636.00</b>	<b>1,058,772.00</b>	<b>5.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>1,008,636.00</b>	<b>1,058,772.00</b>	<b>5.0%</b>

July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	365,117,226.00	374,606,319.00	2.6%
3) Other State Revenue		8300-8599	24,457,850.00	25,099,596.00	2.6%
4) Other Local Revenue		8600-8799	10,558,963.00	10,189,030.00	-3.5%
5) TOTAL, REVENUES			400,134,039.00	409,894,945.00	2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		363,355,056.25	400,054,847.00	10.1%
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		17,538,402.00	15,993,679.00	-8.8%
8) Plant Services	8000-8999		2,312,116.00	2,919,414.00	26.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			383,205,574.25	418,967,940.00	9.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			16,928,464.75	(9,072,995.00)	-153.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,008,636.00	1,058,772.00	5.0%
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			1,008,636.00	1,058,772.00	5.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,937,100.75	(8,014,223.00)	-144.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,366,704.25	96,303,805.00	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,366,704.25	96,303,805.00	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,366,704.25	96,303,805.00	22.9%
2) Ending Balance, June 30 (E + F1e)			96,303,805.00	88,289,582.00	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	8,130,564.00	8,130,564.00	0.0%
Prepaid Items		9713	44,871.00	44,871.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			88,128,370.00	80,114,147.00	-9.1%
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	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%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	78,611,588.00	70,597,365.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	8,530,065.00	8,530,065.00
5330	Child Nutrition: Summer Food Service Program Operations	986,717.00	986,717.00
<b>Total, Restricted Balance</b>		<b>88,128,370.00</b>	<b>80,114,147.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	28,209,055.88	16,652,914.00	-41.0%
5) TOTAL, REVENUES			28,209,055.88	16,652,914.00	-41.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,878,891.00	113,315,426.00	62.2%
3) Employee Benefits		3000-3999	37,100,690.00	56,490,223.00	52.3%
4) Books and Supplies		4000-4999	13,995,207.00	14,142,032.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	73,309,505.81	73,458,000.00	0.2%
6) Capital Outlay		6000-6999	409,919,735.00	520,565,601.00	27.0%
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			604,204,028.81	777,971,282.00	28.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(575,994,972.93)	(761,318,368.00)	32.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	260,591,007.00	0.00	-100.0%
b) Transfers Out		7600-7629	105,653,999.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	1,134,150,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			154,937,008.00	1,134,150,000.00	632.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(421,057,964.93)	372,831,632.00	-188.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,509,702,265.90	1,066,096,277.00	-29.4%
b) Audit Adjustments					
		9793	(22,548,023.97)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,487,154,241.93	1,066,096,277.00	-28.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,487,154,241.93	1,066,096,277.00	-28.3%
2) Ending Balance, June 30 (E + F1e)					
			1,066,096,277.00	1,438,927,909.00	35.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	634,305.00	634,305.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,054,905,184.00	1,426,712,143.00	35.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	10,556,788.00	11,581,461.00	9.7%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,079,578,568.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	634,305.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,317,752.00		
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			1,086,530,625.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	20,434,348.00		
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			20,434,348.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,066,096,277.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
		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					
Other		8621	0.00	0.00	0.0%
		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	876,726.00	810,000.00	-7.6%
Interest		8660	27,318,942.88	15,842,914.00	-42.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,387.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>28,209,055.88</b>	<b>16,652,914.00</b>	<b>-41.0%</b>
<b>TOTAL, REVENUES</b>			<b>28,209,055.88</b>	<b>16,652,914.00</b>	<b>-41.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	12,450,318.00	47,083,482.00	278.2%
Classified Supervisors' and Administrators' Salaries		2300	10,415,224.00	12,205,480.00	17.2%
Clerical, Technical and Office Salaries		2400	46,877,340.00	54,026,464.00	15.3%
Other Classified Salaries		2900	136,009.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>69,878,891.00</b>	<b>113,315,426.00</b>	<b>62.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	58,938.00	0.00	-100.0%
PERS		3201-3202	10,948,101.00	23,455,863.00	114.2%
OASDI/Medicare/Alternative		3301-3302	5,047,729.00	8,677,347.00	71.9%
Health and Welfare Benefits		3401-3402	15,501,520.00	17,674,319.00	14.0%
Unemployment Insurance		3501-3502	52,231.00	68,684.00	31.5%
Workers' Compensation		3601-3602	2,054,340.00	3,121,533.00	51.9%
OPEB, Allocated		3701-3702	3,437,811.00	3,492,477.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>37,100,690.00</b>	<b>56,490,223.00</b>	<b>52.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,162,876.00	14,142,032.00	16.3%
Noncapitalized Equipment		4400	1,832,331.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,995,207.00</b>	<b>14,142,032.00</b>	<b>1.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	324,203.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,932.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259,142.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,276,164.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	68,400,565.81	73,458,000.00	7.4%
Communications		5900	18,499.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>73,309,505.81</b>	<b>73,458,000.00</b>	<b>0.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	199,902.00	0.00	-100.0%
Land Improvements		6170	13,022,668.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	377,516,439.00	520,565,601.00	37.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	523,286.00	0.00	-100.0%
Equipment		6400	18,657,440.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>409,919,735.00</b>	<b>520,565,601.00</b>	<b>27.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>604,204,028.81</b>	<b>777,971,282.00</b>	<b>28.8%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	260,591,007.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>260,591,007.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	3,104,871.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	102,549,128.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>105,653,999.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	1,134,150,000.00	New
Proceeds from Disposal of Capital Assets		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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>1,134,150,000.00</b>	<b>New</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>154,937,008.00</b>	<b>1,134,150,000.00</b>	<b>632.0%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	28,209,055.88	16,652,914.00	-41.0%
5) TOTAL, REVENUES			28,209,055.88	16,652,914.00	-41.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		604,204,028.81	777,971,282.00	28.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			604,204,028.81	777,971,282.00	28.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(575,994,972.93)	(761,318,368.00)	32.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	260,591,007.00	0.00	-100.0%
b) Transfers Out		7600-7629	105,653,999.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	1,134,150,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			154,937,008.00	1,134,150,000.00	632.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(421,057,964.93)	372,831,632.00	-188.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,509,702,265.90	1,066,096,277.00	-29.4%
b) Audit Adjustments		9793	(22,548,023.97)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,487,154,241.93	1,066,096,277.00	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,487,154,241.93	1,066,096,277.00	-28.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	634,305.00	634,305.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,054,905,184.00	1,426,712,143.00	35.2%
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	10,556,788.00	11,581,461.00	9.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	1,054,905,184.00	1,426,712,143.00
<b>Total, Restricted Balance</b>		<b>1,054,905,184.00</b>	<b>1,426,712,143.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	87,434,793.00	82,900,000.00	-5.2%
5) TOTAL, REVENUES			87,434,793.00	82,900,000.00	-5.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	831,540.00	542,196.00	-34.8%
3) Employee Benefits		3000-3999	467,589.00	248,430.00	-46.9%
4) Books and Supplies		4000-4999	714.00	34,126.00	4679.6%
5) Services and Other Operating Expenditures		5000-5999	1,527,352.15	1,370,044.00	-10.3%
6) Capital Outlay		6000-6999	148,179,559.00	206,698,827.00	39.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			151,006,754.15	208,893,623.00	38.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(63,571,961.15)	(125,993,623.00)	98.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	132.00	0.00	-100.0%
b) Transfers Out		7600-7629	38,896,540.00	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			(38,896,408.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(102,468,369.15)	(125,993,623.00)	23.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	237,114,962.15	134,646,593.00	-43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,114,962.15	134,646,593.00	-43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,114,962.15	134,646,593.00	-43.2%
2) Ending Balance, June 30 (E + F1e)			134,646,593.00	8,652,970.00	-93.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	8,652,970.00	New
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	134,646,593.00	0.00	-100.0%
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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	133,768,388.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,666,539.00		
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			148,434,927.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	13,788,334.00		
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			13,788,334.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			134,646,593.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	4,297,033.00	2,900,000.00	-32.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	83,137,760.00	80,000,000.00	-3.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>87,434,793.00</b>	<b>82,900,000.00</b>	<b>-5.2%</b>
<b>TOTAL, REVENUES</b>			<b>87,434,793.00</b>	<b>82,900,000.00</b>	<b>-5.2%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	399,716.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	86,062.00	113,188.00	31.5%
Clerical, Technical and Office Salaries		2400	345,762.00	407,425.00	17.8%
Other Classified Salaries		2900	0.00	21,583.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>831,540.00</b>	<b>542,196.00</b>	<b>-34.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	77,415.00	107,926.00	39.4%
OASDI/Medicare/Alternative		3301-3302	32,203.00	42,300.00	31.4%
Health and Welfare Benefits		3401-3402	253,596.00	61,598.00	-75.7%
Unemployment Insurance		3501-3502	622.00	332.00	-46.6%
Workers' Compensation		3601-3602	12,936.00	14,914.00	15.3%
OPEB, Allocated		3701-3702	90,817.00	21,360.00	-76.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>467,589.00</b>	<b>248,430.00</b>	<b>-46.9%</b>
<b>BOOKS AND SUPPLIES</b>					
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	714.00	34,126.00	4679.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>714.00</b>	<b>34,126.00</b>	<b>4679.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,300.00	New
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	1.15	252,690.00	21972943.5%
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	1,527,351.00	1,115,654.00	-27.0%
Communications		5900	0.00	400.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,527,352.15</b>	<b>1,370,044.00</b>	<b>-10.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	153,790.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	147,226,002.00	206,687,183.00	40.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	799,767.00	11,644.00	-98.5%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>148,179,559.00</b>	<b>206,698,827.00</b>	<b>39.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>151,006,754.15</b>	<b>208,893,623.00</b>	<b>38.3%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	132.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>132.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	89,845.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	38,806,695.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>38,896,540.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(38,896,408.00)</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	87,434,793.00	82,900,000.00	-5.2%
5) TOTAL, REVENUES			87,434,793.00	82,900,000.00	-5.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,724,715.00	1,519,361.00	-11.9%
8) Plant Services	8000-8999		149,282,039.15	207,374,262.00	38.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			151,006,754.15	208,893,623.00	38.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(63,571,961.15)	(125,993,623.00)	98.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	132.00	0.00	-100.0%
b) Transfers Out		7600-7629	38,896,540.00	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			(38,896,408.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(102,468,369.15)	(125,993,623.00)	23.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	237,114,962.15	134,646,593.00	-43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,114,962.15	134,646,593.00	-43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,114,962.15	134,646,593.00	-43.2%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,652,970.00	New
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	134,646,593.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	0.00	8,652,970.00
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>8,652,970.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	246,940.49	0.00	-100.0%
5) TOTAL, REVENUES			246,940.49	0.00	-100.0%
<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	0.00	5,942,972.00	New
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	5,942,972.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			246,940.49	(5,942,972.00)	-2506.6%
<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	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,940.49	(5,942,972.00)	-2506.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,696,031.51	5,942,972.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,696,031.51	5,942,972.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,696,031.51	5,942,972.00	4.3%
2) Ending Balance, June 30 (E + F1e)			5,942,972.00	0.00	-100.0%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,942,972.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,968,876.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	65,504.00		
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			12,034,380.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,091,408.00		
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			6,091,408.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,942,972.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	246,940.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			246,940.49	0.00	-100.0%
<b>TOTAL, REVENUES</b>			246,940.49	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
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	5,942,972.00	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>5,942,972.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>5,942,972.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	246,940.49	0.00	-100.0%
5) TOTAL, REVENUES			246,940.49	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	5,942,972.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	5,942,972.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			246,940.49	(5,942,972.00)	-2506.6%
<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	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,940.49	(5,942,972.00)	-2506.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,696,031.51	5,942,972.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,696,031.51	5,942,972.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,696,031.51	5,942,972.00	4.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,942,972.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
7710	State School Facilities Projects	5,942,972.00	0.00
<b>Total, Restricted Balance</b>		<b>5,942,972.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	7,037,991.00	5,306,803.00	-24.6%
4) Other Local Revenue		8600-8799	3,930,815.00	3,040,041.00	-22.7%
5) TOTAL, REVENUES			10,968,806.00	8,346,844.00	-23.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	66,988.00	0.00	-100.0%
3) Employee Benefits		3000-3999	12,042.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,914,842.00	2,000,000.00	4.4%
6) Capital Outlay		6000-6999	21,554,429.20	120,372,370.00	458.5%
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			23,548,301.20	122,372,370.00	419.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,579,495.20)	(114,025,526.00)	806.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,540,379.00	0.00	-100.0%
b) Transfers Out		7600-7629	119,234,899.00	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			(115,694,520.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(128,274,015.20)	(114,025,526.00)	-11.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,299,541.20	114,025,526.00	-52.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,299,541.20	114,025,526.00	-52.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,299,541.20	114,025,526.00	-52.9%
2) Ending Balance, June 30 (E + F1e)			114,025,526.00	0.00	-100.0%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	114,025,526.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	114,038,285.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	861,003.00		
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			114,899,288.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	873,762.00		
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			873,762.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			114,025,526.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	7,037,991.00	5,306,803.00	-24.6%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			7,037,991.00	5,306,803.00	-24.6%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,930,815.00	3,040,041.00	-22.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,930,815.00	3,040,041.00	-22.7%
<b>TOTAL, REVENUES</b>			10,968,806.00	8,346,844.00	-23.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	19,252.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	47,736.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>66,988.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,400.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,274.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	103.00	0.00	-100.0%
Unemployment Insurance		3501-3502	8.00	0.00	-100.0%
Workers' Compensation		3601-3602	1,407.00	0.00	-100.0%
OPEB, Allocated		3701-3702	850.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>12,042.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	110.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	1,914,732.00	2,000,000.00	4.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,914,842.00</b>	<b>2,000,000.00</b>	<b>4.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	768,087.00	0.00	-100.0%
Land Improvements		6170	606,888.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	20,111,482.20	120,372,370.00	498.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	67,972.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>21,554,429.20</b>	<b>120,372,370.00</b>	<b>458.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>23,548,301.20</b>	<b>122,372,370.00</b>	<b>419.7%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	3,540,176.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	203.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,540,379.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	119,234,899.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>119,234,899.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(115,694,520.00)</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	7,037,991.00	5,306,803.00	-24.6%
4) Other Local Revenue		8600-8799	3,930,815.00	3,040,041.00	-22.7%
5) TOTAL, REVENUES			10,968,806.00	8,346,844.00	-23.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		23,548,301.20	122,372,370.00	419.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,548,301.20	122,372,370.00	419.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(12,579,495.20)	(114,025,526.00)	806.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,540,379.00	0.00	-100.0%
b) Transfers Out		7600-7629	119,234,899.00	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			(115,694,520.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(128,274,015.20)	(114,025,526.00)	-11.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,299,541.20	114,025,526.00	-52.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,299,541.20	114,025,526.00	-52.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,299,541.20	114,025,526.00	-52.9%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	114,025,526.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%



<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
7710	State School Facilities Projects	114,025,526.00	0.00
<b>Total, Restricted Balance</b>		<b>114,025,526.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,084,597.00	6,284,959.00	103.8%
3) Other State Revenue		8300-8599	2,913,054.00	2,179,476.00	-25.2%
4) Other Local Revenue		8600-8799	49,456,434.75	50,802,498.00	2.7%
5) TOTAL, REVENUES			55,454,085.75	59,266,933.00	6.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,340,877.00	266,444.00	-92.0%
3) Employee Benefits		3000-3999	1,577,749.00	110,783.00	-93.0%
4) Books and Supplies		4000-4999	359,313.00	617,519.00	71.9%
5) Services and Other Operating Expenditures		5000-5999	2,892,288.47	2,828,162.00	-2.2%
6) Capital Outlay		6000-6999	3,463,585.24	57,685,492.00	1565.5%
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			11,633,812.71	61,508,400.00	428.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			43,820,273.04	(2,241,467.00)	-105.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	177,517.00	0.00	-100.0%
b) Transfers Out		7600-7629	25,273,301.00	20,022,000.00	-20.8%
2) Other Sources/Uses					
a) Sources		8930-8979	31,500,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,404,216.00	(20,022,000.00)	-412.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,224,489.04	(22,263,467.00)	-144.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,078,020.96	194,302,510.00	34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,078,020.96	194,302,510.00	34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,078,020.96	194,302,510.00	34.9%
2) Ending Balance, June 30 (E + F1e)			194,302,510.00	172,039,043.00	-11.5%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			191,850,062.00	169,586,595.00	-11.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,452,448.00	2,452,448.00	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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	193,056,969.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,032,484.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	904,216.00		
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		
<b>9) TOTAL, ASSETS</b>			<b>194,993,669.00</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	691,159.00		
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		
<b>6) TOTAL, LIABILITIES</b>			<b>691,159.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			194,302,510.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	3,084,597.00	6,284,959.00	103.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,084,597.00</b>	<b>6,284,959.00</b>	<b>103.8%</b>
<b>OTHER STATE REVENUE</b>					
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	2,913,054.00	2,179,476.00	-25.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,913,054.00</b>	<b>2,179,476.00</b>	<b>-25.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	35,791,923.00	35,728,600.00	-0.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,196,536.75	3,022,000.00	-5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,467,975.00	12,051,898.00	15.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>49,456,434.75</b>	<b>50,802,498.00</b>	<b>2.7%</b>
<b>TOTAL, REVENUES</b>			<b>55,454,085.75</b>	<b>59,266,933.00</b>	<b>6.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,083,115.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	402,724.00	154,808.00	-61.6%
Clerical, Technical and Office Salaries		2400	1,855,038.00	111,636.00	-94.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,340,877.00</b>	<b>266,444.00</b>	<b>-92.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	559,760.00	55,240.00	-90.1%
OASDI/Medicare/Alternative		3301-3302	256,194.00	20,393.00	-92.0%
Health and Welfare Benefits		3401-3402	496,818.00	20,539.00	-95.9%
Unemployment Insurance		3501-3502	2,561.00	166.00	-93.5%
Workers' Compensation		3601-3602	102,520.00	7,331.00	-92.8%
OPEB, Allocated		3701-3702	159,896.00	7,114.00	-95.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,577,749.00</b>	<b>110,783.00</b>	<b>-93.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	359,313.00	617,519.00	71.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>359,313.00</b>	<b>617,519.00</b>	<b>71.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,048.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,105.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,039.00	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	2,801,096.47	2,828,162.00	1.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,892,288.47</b>	<b>2,828,162.00</b>	<b>-2.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	84,215.00	0.00	-100.0%
Land Improvements		6170	444.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,846,557.24	57,685,492.00	1926.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	532,369.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,463,585.24</b>	<b>57,685,492.00</b>	<b>1565.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,633,812.71</b>	<b>61,508,400.00</b>	<b>428.7%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	177,517.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			177,517.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	20,000,000.00	20,000,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	345,455.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	4,927,846.00	22,000.00	-99.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			25,273,301.00	20,022,000.00	-20.8%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	31,500,000.00	0.00	-100.0%
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%
<b>(c) TOTAL, SOURCES</b>			<b>31,500,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>6,404,216.00</b>	<b>(20,022,000.00)</b>	<b>-412.6%</b>

July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,084,597.00	6,284,959.00	103.8%
3) Other State Revenue		8300-8599	2,913,054.00	2,179,476.00	-25.2%
4) Other Local Revenue		8600-8799	49,456,434.75	50,802,498.00	2.7%
5) TOTAL, REVENUES			55,454,085.75	59,266,933.00	6.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		11,633,812.71	61,508,400.00	428.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,633,812.71	61,508,400.00	428.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			43,820,273.04	(2,241,467.00)	-105.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	177,517.00	0.00	-100.0%
b) Transfers Out		7600-7629	25,273,301.00	20,022,000.00	-20.8%
2) Other Sources/Uses					
a) Sources		8930-8979	31,500,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,404,216.00	(20,022,000.00)	-412.6%

July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,224,489.04	(22,263,467.00)	-144.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,078,020.96	194,302,510.00	34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,078,020.96	194,302,510.00	34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,078,020.96	194,302,510.00	34.9%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	191,850,062.00	169,586,595.00	-11.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,452,448.00	2,452,448.00	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%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
5650	FEMA Public Assistance Funds	1,586,795.00	1,548,744.00
7810	Other Restricted State	4,641,767.00	0.00
9010	Other Restricted Local	185,621,500.00	168,037,851.00
<b>Total, Restricted Balance</b>		<b>191,850,062.00</b>	<b>169,586,595.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	843,374,737.00	843,374,737.00	0.0%
5) TOTAL, REVENUES			843,374,737.00	843,374,737.00	0.0%
<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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	954,306,389.92	843,374,737.00	-11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			954,306,389.92	843,374,737.00	-11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(110,931,652.92)	0.00	-100.0%
<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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(110,931,652.92)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	810,110,296.92	699,178,644.00	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,110,296.92	699,178,644.00	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			810,110,296.92	699,178,644.00	-13.7%
2) Ending Balance, June 30 (E + F1e)			699,178,644.00	699,178,644.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			699,178,644.00	699,178,644.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	733,765,264.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	83,385,108.55		
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			817,150,372.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	117,971,728.63		
2) TOTAL, DEFERRED INFLOWS			117,971,728.63		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			699,178,644.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	792,146,568.00	792,146,568.00	0.0%
Unsecured Roll		8612	28,102,374.00	28,102,374.00	0.0%
Prior Years' Taxes		8613	9,806,267.00	9,806,267.00	0.0%
Supplemental Taxes		8614	11,469,470.00	11,469,470.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,850,058.00	1,850,058.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>843,374,737.00</b>	<b>843,374,737.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>843,374,737.00</b>	<b>843,374,737.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Bond Redemptions		7433	432,005,000.00	349,845,695.00	-19.0%
Bond Interest and Other Service Charges		7434	522,301,389.92	493,529,042.00	-5.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>954,306,389.92</b>	<b>843,374,737.00</b>	<b>-11.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>954,306,389.92</b>	<b>843,374,737.00</b>	<b>-11.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	843,374,737.00	843,374,737.00	0.0%
5) TOTAL, REVENUES			843,374,737.00	843,374,737.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	954,306,389.92	843,374,737.00	-11.6%
10) TOTAL, EXPENDITURES			954,306,389.92	843,374,737.00	-11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(110,931,652.92)	0.00	-100.0%
<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	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(110,931,652.92)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	810,110,296.92	699,178,644.00	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,110,296.92	699,178,644.00	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			810,110,296.92	699,178,644.00	-13.7%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	699,178,644.00	699,178,644.00
<b>Total, Restricted Balance</b>		<b>699,178,644.00</b>	<b>699,178,644.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	8,400.70	0.00	-100.0%
5) TOTAL, REVENUES			8,400.70	0.00	-100.0%
<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	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,400.70	0.00	-100.0%
<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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,400.70	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,938.30	409,339.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,938.30	409,339.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,938.30	409,339.00	2.1%
2) Ending Balance, June 30 (E + F1e)			409,339.00	409,339.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	409,339.00	409,339.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	407,110.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,228.56		
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			409,339.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			409,339.00		



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	8,400.70	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,400.70	0.00	-100.0%
<b>TOTAL, REVENUES</b>			8,400.70	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	8,400.70	0.00	-100.0%
5) TOTAL, REVENUES			8,400.70	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,400.70	0.00	-100.0%
<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	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,400.70	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,938.30	409,339.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,938.30	409,339.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,938.30	409,339.00	2.1%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	409,339.00	409,339.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	409,339.00	409,339.00
<b>Total, Restricted Balance</b>		<b>409,339.00</b>	<b>409,339.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	576,991.00	576,225.00	-0.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	772,758.00	777,000.00	0.5%
5) TOTAL, REVENUES			1,349,749.00	1,353,225.00	0.3%
<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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,509,550.60	25,799,463.00	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,509,550.60	25,799,463.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,159,801.60)	(24,446,238.00)	5.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,085,956.00	24,988,645.00	55.3%
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			16,085,956.00	24,988,645.00	55.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,073,845.60)	542,407.00	-107.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	40,630,242.60	33,556,397.00	-17.4%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,630,242.60	33,556,397.00	-17.4%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,630,242.60	33,556,397.00	-17.4%
2) Ending Balance, June 30 (E + F1e)			33,556,397.00	34,098,804.00	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			33,556,397.00	34,098,804.00	1.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,894,560.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	30,645,533.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,304.00		
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			33,556,397.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			33,556,397.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	576,991.00	576,225.00	-0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>576,991.00</b>	<b>576,225.00</b>	<b>-0.1%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	772,758.00	777,000.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>772,758.00</b>	<b>777,000.00</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,349,749.00</b>	<b>1,353,225.00</b>	<b>0.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	9,079,550.60	9,684,463.00	6.7%
Other Debt Service - Principal		7439	15,430,000.00	16,115,000.00	4.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>24,509,550.60</b>	<b>25,799,463.00</b>	<b>5.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>24,509,550.60</b>	<b>25,799,463.00</b>	<b>5.3%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	16,085,956.00	24,988,645.00	55.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			16,085,956.00	24,988,645.00	55.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			16,085,956.00	24,988,645.00	55.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	576,991.00	576,225.00	-0.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	772,758.00	777,000.00	0.5%
5) TOTAL, REVENUES			1,349,749.00	1,353,225.00	0.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	24,509,550.60	25,799,463.00	5.3%
10) TOTAL, EXPENDITURES			24,509,550.60	25,799,463.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(23,159,801.60)	(24,446,238.00)	5.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,085,956.00	24,988,645.00	55.3%
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			16,085,956.00	24,988,645.00	55.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,073,845.60)	542,407.00	-107.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,630,242.60	33,556,397.00	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,630,242.60	33,556,397.00	-17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,630,242.60	33,556,397.00	-17.4%
2) Ending Balance, June 30 (E + F1e)			33,556,397.00	34,098,804.00	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			33,556,397.00	34,098,804.00	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	33,556,397.00	34,098,804.00
<b>Total, Restricted Balance</b>		<b>33,556,397.00</b>	<b>34,098,804.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	1,315,224,235.00	1,297,362,001.00	-1.4%
5) TOTAL, REVENUES			1,315,224,235.00	1,297,362,001.00	-1.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	183,840.00	189,215.00	2.9%
2) Classified Salaries		2000-2999	7,555,669.00	5,866,814.00	-22.4%
3) Employee Benefits		3000-3999	4,055,879.00	3,637,115.00	-10.3%
4) Books and Supplies		4000-4999	362,212.00	2,752,379.00	659.9%
5) Services and Other Operating Expenses		5000-5999	1,246,477,812.07	1,303,471,698.00	4.6%
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			1,258,635,412.07	1,315,917,221.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			56,588,822.93	(18,555,220.00)	-132.8%
<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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			56,588,822.93	(18,555,220.00)	-132.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	349,409,921.07	405,998,744.00	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,409,921.07	405,998,744.00	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			349,409,921.07	405,998,744.00	16.2%
2) Ending Net Position, June 30 (E + F1e)			405,998,744.00	387,443,524.00	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9798	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	405,998,744.00	387,443,524.00	-4.6%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,014,864,646.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	26,893,592.45		
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	50,942,159.00		
8) Other Current Assets		9340	5,044,410.00		
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			1,100,744,807.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	5,769,063.04		
2) TOTAL, DEFERRED OUTFLOWS			5,769,063.04		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	657,555,001.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
<b>6) Long-Term Liabilities</b>					
a) Net Pension Liability		9663	37,806,827.81		
b) Total/Net OPEB Liability		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		
<b>7) TOTAL, LIABILITIES</b>			<b>695,361,828.81</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	5,153,297.71		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>5,153,297.71</b>		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			405,998,744.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,700,000.00	12,888,223.00	-34.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,289,276,594.00	1,284,473,778.00	-0.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,247,641.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,315,224,235.00</b>	<b>1,297,362,001.00</b>	<b>-1.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,315,224,235.00</b>	<b>1,297,362,001.00</b>	<b>-1.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	183,840.00	189,215.00	2.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>183,840.00</b>	<b>189,215.00</b>	<b>2.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,348.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,687,717.00	1,700,111.00	0.7%
Clerical, Technical and Office Salaries		2400	5,862,604.00	4,152,545.00	-29.2%
Other Classified Salaries		2900	0.00	14,158.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,555,669.00</b>	<b>5,866,814.00</b>	<b>-22.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,402.00	31,600.00	15.3%
PERS		3201-3202	1,325,364.00	1,213,301.00	-8.5%
OASDI/Medicare/Alternative		3301-3302	562,874.00	452,170.00	-19.7%
Health and Welfare Benefits		3401-3402	1,389,032.00	1,314,052.00	-5.4%
Unemployment Insurance		3501-3502	4,753.00	3,680.00	-22.6%
Workers' Compensation		3601-3602	260,147.00	166,596.00	-36.0%
OPEB, Allocated		3701-3702	486,307.00	455,716.00	-6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,055,879.00</b>	<b>3,637,115.00</b>	<b>-10.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	360,345.00	2,750,879.00	663.4%
Noncapitalized Equipment		4400	1,867.00	1,500.00	-19.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>362,212.00</b>	<b>2,752,379.00</b>	<b>659.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,668.00	8,214.00	-39.9%
Dues and Memberships		5300	2,622.00	2,150.00	-18.0%
Insurance		5400-5450	12,339,843.00	12,500,000.00	1.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,927.00	5,500.00	185.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,233,910,911.07	1,290,507,830.00	4.6%
Communications		5900	208,841.00	448,004.00	114.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,246,477,812.07</b>	<b>1,303,471,698.00</b>	<b>4.6%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,258,635,412.07</b>	<b>1,315,917,221.00</b>	<b>4.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	1,315,224,235.00	1,297,362,001.00	-1.4%
5) TOTAL, REVENUES			1,315,224,235.00	1,297,362,001.00	-1.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		1,258,635,412.07	1,315,917,221.00	4.6%
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			1,258,635,412.07	1,315,917,221.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			56,588,822.93	(18,555,220.00)	-132.8%
<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	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			56,588,822.93	(18,555,220.00)	-132.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	349,409,921.07	405,998,744.00	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,409,921.07	405,998,744.00	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			349,409,921.07	405,998,744.00	16.2%
2) Ending Net Position, June 30 (E + F1e)			405,998,744.00	387,443,524.00	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	405,998,744.00	387,443,524.00	-4.6%



<u>Resource</u>	<u>Description</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	18,768,998.00	0.00	-100.0%
5) TOTAL, REVENUES			18,768,998.00	0.00	-100.0%
<b>B. EXPENSES</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 Expenses		5000-5999	327,939.93	350,000.00	6.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			327,939.93	350,000.00	6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,441,058.07	(350,000.00)	-101.9%
<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	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			18,441,058.07	(350,000.00)	-101.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	387,850,471.93	406,291,530.00	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,850,471.93	406,291,530.00	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			387,850,471.93	406,291,530.00	4.8%
2) Ending Net Position, June 30 (E + F1e)			406,291,530.00	405,941,530.00	-0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9798	0.00	0.00	0.0%
b) Restricted Net Position		9797	406,291,530.00	405,941,530.00	-0.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	406,291,530.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			406,291,530.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			406,291,530.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	18,768,998.00	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>18,768,998.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>18,768,998.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	327,939.93	350,000.00	6.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>327,939.93</b>	<b>350,000.00</b>	<b>6.7%</b>
<b>TOTAL, EXPENSES</b>			<b>327,939.93</b>	<b>350,000.00</b>	<b>6.7%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 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	18,768,998.00	0.00	-100.0%
5) TOTAL, REVENUES			18,768,998.00	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		327,939.93	350,000.00	6.7%
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			327,939.93	350,000.00	6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			18,441,058.07	(350,000.00)	-101.9%
<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	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			18,441,058.07	(350,000.00)	-101.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	387,850,471.93	406,291,530.00	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,850,471.93	406,291,530.00	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			387,850,471.93	406,291,530.00	4.8%
2) Ending Net Position, June 30 (E + F1e)			406,291,530.00	405,941,530.00	-0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	406,291,530.00	405,941,530.00	-0.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	406,291,530.00	405,941,530.00
<b>Total, Restricted Net Position</b>		<b>406,291,530.00</b>	<b>405,941,530.00</b>

Description	2018-19 Estimated Actuals			2019-20 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)	412,374.59	412,035.41	431,528.46	409,027.26	408,737.56	409,976.16
<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>	412,374.59	412,035.41	431,528.46	409,027.26	408,737.56	409,976.16
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	32.69	32.69	32.69	62.58	62.58	62.58
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	283.27	283.27	283.27	283.27	283.27	283.27
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>	315.96	315.96	315.96	345.85	345.85	345.85
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	412,690.55	412,351.37	431,844.42	409,373.11	409,083.41	410,322.01
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	38,776.30	38,776.30	38,776.30	41,100.67	41,014.01	41,100.67
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	38,776.30	38,776.30	38,776.30	41,100.67	41,014.01	41,100.67
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	38,776.30	38,776.30	38,776.30	41,100.67	41,014.01	41,100.67

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
<b>A. BEGINNING CASH</b>			2,398,929,205.00	1,845,097,479.00	1,508,428,856.00	1,398,015,733.00	1,287,089,514.00	1,124,018,593.00	1,647,787,339.00	1,645,393,230.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		201,946,099.00	201,946,099.00	536,524,997.00	363,502,972.00	363,502,972.00	533,282,754.00	365,250,544.00	309,834,736.00
Property Taxes	8020-8079		24,459,182.00	49,293,857.00	5,517.00	0.00	9,031,829.00	457,968,741.00	132,564,995.00	146,794,211.00
Miscellaneous Funds	8080-8099		(10,600,854.00)	(11,334.00)	(52,190,747.00)	(20,438,168.00)	(20,592,347.00)	0.00	(31,258,083.00)	(37,389,792.00)
Federal Revenue	8100-8299		4,572,677.00	5,443,325.00	133,452,944.00	93,536,666.00	20,320,900.00	33,826,278.00	99,770,414.00	1,617,239.00
Other State Revenue	8300-8599		20,425,463.00	30,288,128.00	86,766,937.00	47,237,478.00	117,366,041.00	118,389,167.00	36,437,490.00	59,907,175.00
Other Local Revenue	8600-8799		2,059,048.00	1,634,268.00	8,336,051.00	47,754,884.00	22,861,244.00	7,642,723.00	7,186,296.00	4,690,088.00
Interfund Transfers In	8910-8929		111,720,376.00	108,720,376.00	96,720,376.00	96,814,488.00	103,924,179.00	109,125,814.00	99,152,616.00	99,040,814.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			354,581,991.00	397,314,719.00	809,616,075.00	628,408,320.00	616,414,818.00	1,260,235,477.00	709,104,272.00	584,494,471.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		668,498,511.00	534,413,030.00	638,693,591.00	520,355,436.00	506,063,816.00	497,875,073.00	445,442,918.00	526,624,497.00
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		139,243,407.00	100,571,294.00	170,549,980.00	111,281,200.00	159,730,357.00	136,677,085.00	160,766,651.00	111,259,668.00
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		100,671,799.00	98,999,018.00	110,785,627.00	107,697,903.00	113,691,566.00	101,914,573.00	105,288,812.00	101,357,484.00
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			908,413,717.00	733,983,342.00	920,029,198.00	739,334,539.00	779,485,739.00	736,466,731.00	711,498,381.00	739,241,649.00
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not In Treasury	9111-9199		2,849,038.00							
Accounts Receivable	9200-9299		196,239,420.00							
Due From Other Funds	9310		7,000,000.00							
Stores	9320		23,041,871.00							
Prepaid Expenditures	9330		1,682,968.00							
Other Current Assets	9340		0.00							
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>			230,813,297.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599		548,640,397.00							
Due To Other Funds	9610		0.00							
Current Loans	9640		0.00							
Unearned Revenues	9650		70,269,709.00							
Deferred Inflows of Resources	9690		0.00							
<b>SUBTOTAL</b>			618,910,106.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>										
Suspense Clearing	9910		0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>			(388,096,809.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(553,831,726.00)	(336,668,623.00)	(110,413,123.00)	(110,926,219.00)	(163,070,921.00)	523,768,746.00	(2,394,109.00)	(154,747,178.00)
<b>F. ENDING CASH (A + E)</b>			1,845,097,479.00	1,508,428,856.00	1,398,015,733.00	1,287,089,514.00	1,124,018,593.00	1,647,787,339.00	1,645,393,230.00	1,490,646,052.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,490,646,052.00	1,413,181,806.00	1,427,207,822.00	1,382,104,836.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	476,133,325.00	309,834,736.00	309,834,736.00	393,246,497.00			4,364,840,467.00	4,364,840,469.00
Property Taxes	8020-8079	4,371,673.00	250,320,824.00	244,603,147.00	208,003,031.00			1,527,417,007.00	1,527,417,006.00
Miscellaneous Funds	8080-8099	(24,282,470.00)	(22,566,062.00)	(30,775,125.00)	(54,775,892.00)			(304,880,874.00)	(304,880,874.00)
Federal Revenue	8100-8299	108,793,272.00	4,199,156.00	15,180,532.00	247,079,597.00			767,793,000.00	767,793,001.00
Other State Revenue	8300-8599	57,384,758.00	73,148,769.00	64,515,224.00	141,276,204.00	20,316,356.00		873,459,190.00	873,459,191.00
Other Local Revenue	8600-8799	3,564,889.00	4,916,647.00	10,618,506.00	21,093,979.00			142,358,623.00	142,358,623.00
Interfund Transfers In	8910-8929	95,138,531.00	95,648,975.00	100,191,147.00	159,424,045.00	(1,255,621,737.00)		20,000,000.00	20,000,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		721,103,978.00	715,503,045.00	714,168,167.00	1,115,347,461.00	(1,235,305,381.00)	0.00	7,390,987,413.00	7,390,987,416.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	556,911,652.00	501,217,939.00	518,049,238.00	253,294,220.00			6,167,439,921.00	3,008,715,596.00
Classified Salaries	2000-2999							0.00	986,126,957.00
Employee Benefits	3000-3999							0.00	2,172,597,373.00
Books and Supplies	4000-4999	130,586,955.00	102,357,956.00	131,519,950.00	188,267,833.00			1,642,812,336.00	698,548,795.88
Services	5000-5999							0.00	862,023,063.00
Capital Outlay	6000-6599							0.00	101,375,808.00
Other Outgo	7000-7499							0.00	(19,135,344.00)
Interfund Transfers Out	7600-7629	111,069,617.00	97,901,134.00	109,701,965.00	145,017,919.00	(1,247,644,740.00)		56,452,677.00	56,452,677.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		798,568,224.00	701,477,029.00	759,271,153.00	586,579,972.00	(1,247,644,740.00)	0.00	7,866,704,934.00	7,866,704,925.88
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199						2,849,038.00	2,849,038.00	
Accounts Receivable	9200-9299					20,316,356.00	196,239,420.00	216,555,776.00	
Due From Other Funds	9310						7,000,000.00	7,000,000.00	
Stores	9320						23,041,871.00	23,041,871.00	
Prepaid Expenditures	9330						1,682,968.00	1,682,968.00	
Other Current Assets	9340						0.00	0.00	
Deferred Outflows of Resources	9490					0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	20,316,356.00	230,813,297.00	251,129,653.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599					7,976,998.00	548,640,397.00	556,617,395.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						70,269,709.00	70,269,709.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	7,976,998.00	618,910,106.00	626,887,104.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	12,339,358.00	(388,096,809.00)	(375,757,451.00)	
E. NET INCREASE/DECREASE (B - C + D)		(77,464,246.00)	14,026,016.00	(45,102,986.00)	528,767,489.00	24,678,717.00	(388,096,809.00)	(851,474,972.00)	(475,717,509.88)
F. ENDING CASH (A + E)		1,413,181,806.00	1,427,207,822.00	1,382,104,836.00	1,910,872,325.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,547,454,233.00	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
<b>A. BEGINNING CASH</b>			1,910,872,325.00	1,375,483,474.00	1,052,728,807.00	969,849,767.00	878,960,351.00	744,667,543.00	1,293,673,721.00	1,321,596,375.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		206,424,679.00	206,424,679.00	544,658,344.00	371,564,415.00	371,564,415.00	541,344,197.00	373,350,743.00	316,705,973.00
Property Taxes	8020-8079		24,459,182.00	49,293,857.00	5,517.00	0.00	9,031,829.00	457,968,741.00	132,564,995.00	146,794,211.00
Miscellaneous Funds	8080-8099		(10,911,771.00)	(11,666.00)	(53,721,472.00)	(21,037,608.00)	(21,196,309.00)	0.00	(32,174,865.00)	(38,486,414.00)
Federal Revenue	8100-8299		4,561,914.00	5,430,513.00	133,138,828.00	93,316,503.00	20,273,069.00	33,746,659.00	99,535,578.00	1,613,432.00
Other State Revenue	8300-8599		20,394,344.00	30,241,983.00	86,634,744.00	47,165,509.00	117,187,229.00	118,208,796.00	36,381,976.00	59,815,904.00
Other Local Revenue	8600-8799		2,083,632.00	1,653,780.00	8,435,581.00	48,325,058.00	23,134,198.00	7,733,974.00	7,272,098.00	4,746,086.00
Interfund Transfers In	8910-8929		111,720,376.00	108,720,376.00	96,720,376.00	96,814,488.00	103,924,179.00	109,125,814.00	99,152,616.00	99,040,814.00
All Other Financing Sources	8930-8979		0.00	232,379.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			358,732,356.00	401,985,901.00	815,871,918.00	636,148,365.00	623,918,610.00	1,268,128,181.00	716,083,141.00	590,230,006.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		682,500,151.00	545,606,263.00	652,070,972.00	530,670,930.00	517,246,577.00	508,303,020.00	454,772,680.00	537,654,597.00
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		110,949,257.00	80,135,287.00	135,894,359.00	88,668,948.00	127,273,275.00	108,904,410.00	128,098,995.00	88,651,792.00
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		100,671,799.00	98,999,018.00	110,785,627.00	107,697,903.00	113,691,566.00	101,914,573.00	105,288,812.00	101,357,484.00
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			894,121,207.00	724,740,568.00	898,750,958.00	727,037,781.00	758,211,418.00	719,122,003.00	688,160,487.00	727,663,873.00
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not In Treasury	9111-9199		2,849,038.00							
Accounts Receivable	9200-9299		216,555,776.00							
Due From Other Funds	9310		7,000,000.00							
Stores	9320		23,041,871.00							
Prepaid Expenditures	9330		1,682,968.00							
Other Current Assets	9340		0.00							
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>			251,129,653.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599		556,617,394.00							
Due To Other Funds	9610		0.00							
Current Loans	9640		0.00							
Unearned Revenues	9650		70,269,709.00							
Deferred Inflows of Resources	9690		0.00							
<b>SUBTOTAL</b>			626,887,103.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>			(375,757,450.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(535,388,851.00)	(322,754,667.00)	(82,879,040.00)	(90,889,416.00)	(134,292,808.00)	549,006,178.00	27,922,654.00	(137,433,867.00)
<b>F. ENDING CASH (A + E)</b>			1,375,483,474.00	1,052,728,807.00	969,849,767.00	878,960,351.00	744,667,543.00	1,293,673,721.00	1,321,596,375.00	1,184,162,508.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		1,184,162,508.00	1,127,527,476.00	1,158,001,344.00	1,134,733,992.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	483,104,966.00	316,705,973.00	316,705,973.00	397,339,613.00			4,445,893,970.00	4,445,893,970.00
Property Taxes	8020-8079	4,371,673.00	250,320,824.00	244,603,147.00	208,003,031.00			1,527,417,007.00	1,527,417,007.00
Miscellaneous Funds	8080-8099	(24,994,661.00)	(23,227,912.00)	(31,677,742.00)	(56,382,439.00)			(313,822,859.00)	(313,822,859.00)
Federal Revenue	8100-8299	108,537,198.00	4,189,272.00	15,144,801.00	246,498,031.00			765,985,798.00	765,985,798.00
Other State Revenue	8300-8599	57,297,330.00	73,037,324.00	64,416,932.00	141,060,964.00	20,324,518.00		872,167,553.00	872,167,553.00
Other Local Revenue	8600-8799	3,607,452.00	4,975,350.00	10,745,287.00	21,345,833.00			144,058,329.00	144,058,329.00
Interfund Transfers In	8910-8929	95,138,531.00	95,648,975.00	100,191,147.00	159,424,045.00	(1,255,621,737.00)		20,000,000.00	20,000,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	67,621.00			300,000.00	300,000.00
<b>TOTAL RECEIPTS</b>		727,062,489.00	721,649,806.00	720,129,545.00	1,117,356,699.00	(1,235,297,219.00)	0.00	7,461,999,798.00	7,461,999,798.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	568,576,114.00	511,715,903.00	528,899,731.00	258,599,444.00			6,296,616,382.00	3,058,758,004.00
Classified Salaries	2000-2999							0.00	1,003,154,955.00
Employee Benefits	3000-3999							0.00	2,234,703,426.00
Books and Supplies	4000-4999	104,051,790.00	81,558,901.00	104,795,201.00	150,011,959.00			1,308,994,174.00	458,332,115.00
Services	5000-5999							0.00	847,721,610.00
Capital Outlay	6000-6599							0.00	28,287,439.00
Other Outgo	7000-7499							0.00	(25,346,989.00)
Interfund Transfers Out	7600-7629	111,069,617.00	97,901,134.00	109,701,965.00	145,017,919.00	(1,257,656,224.00)		46,441,193.00	46,441,193.00
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		783,697,521.00	691,175,938.00	743,396,897.00	553,629,322.00	(1,257,656,224.00)	0.00	7,652,051,749.00	7,652,051,753.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						2,849,038.00	2,849,038.00	
Accounts Receivable	9200-9299					20,324,518.00	216,555,776.00	236,880,294.00	
Due From Other Funds	9310						7,000,000.00	7,000,000.00	
Stores	9320						23,041,871.00	23,041,871.00	
Prepaid Expenditures	9330						1,682,968.00	1,682,968.00	
Other Current Assets	9340						0.00	0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	20,324,518.00	251,129,653.00	271,454,171.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(2,034,486.00)	556,617,394.00	554,582,908.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						70,269,709.00	70,269,709.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	(2,034,486.00)	626,887,103.00	624,852,617.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	22,359,004.00	(375,757,450.00)	(353,398,446.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(56,635,032.00)	30,473,868.00	(23,267,352.00)	563,727,377.00	44,718,009.00	(375,757,450.00)	(543,450,397.00)	(190,051,955.00)
<b>F. ENDING CASH (A + E)</b>		1,127,527,476.00	1,158,001,344.00	1,134,733,992.00	1,698,461,369.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								1,367,421,928.00	

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,587,376,601.00	1.29%	5,659,488,117.00	-0.46%	5,633,724,304.00
2. Federal Revenues	8100-8299	8,302,781.00	0.90%	8,377,864.00	0.92%	8,455,200.00
3. Other State Revenues	8300-8599	98,663,123.00	-1.99%	96,699,168.00	-2.16%	94,611,895.00
4. Other Local Revenues	8600-8799	126,567,795.00	1.31%	128,224,137.00	-5.94%	120,602,082.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000,000.00	0.00%	20,000,000.00	0.00%	20,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	300,000.00	0.00%	300,000.00
c. Contributions	8980-8999	(1,271,906,229.00)	1.07%	(1,285,551,840.00)	0.29%	(1,289,331,389.00)
6. Total (Sum lines A1 thru A5c)		4,569,004,071.00	1.28%	4,627,537,446.00	-0.85%	4,588,362,092.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,295,485,699.00		2,345,500,417.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				50,014,718.00		97,246,633.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,295,485,699.00	2.18%	2,345,500,417.00	4.15%	2,442,747,050.00
2. Classified Salaries						
a. Base Salaries				592,325,263.00		591,404,307.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(920,956.00)		(59,471.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	592,325,263.00	-0.16%	591,404,307.00	-0.01%	591,344,836.00
3. Employee Benefits	3000-3999	1,321,824,665.00	3.16%	1,363,641,785.00	3.61%	1,412,871,136.00
4. Books and Supplies	4000-4999	337,242,456.91	-62.71%	125,773,346.00	127.73%	286,421,140.00
5. Services and Other Operating Expenditures	5000-5999	462,558,049.00	-3.32%	447,222,198.00	3.88%	464,568,371.00
6. Capital Outlay	6000-6999	27,064,055.00	2.81%	27,823,746.00	4.88%	29,180,163.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,142,390.00	0.00%	8,142,390.00	0.00%	8,142,390.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(110,564,660.00)	16.11%	(128,374,217.00)	-14.63%	(109,587,440.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	56,452,677.00	-17.77%	46,422,630.00	-11.31%	41,172,231.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,990,530,594.91	-3.27%	4,827,556,602.00	7.03%	5,166,859,877.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(421,526,523.91)		(200,019,156.00)		(578,497,785.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,899,967,420.91		1,478,440,897.00		1,278,421,741.00
2. Ending Fund Balance (Sum lines C and D1)		1,478,440,897.00		1,278,421,741.00		699,923,956.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,563,878.00		27,563,877.00		27,563,876.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	87,626,497.00				
d. Assigned	9780	618,032,729.00		544,769,323.00		581,862,658.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	78,966,963.00		78,120,518.00		79,983,827.00
2. Unassigned/Unappropriated	9790	666,250,830.00		627,968,023.00		10,513,595.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		1,478,440,897.00		1,278,421,741.00		699,923,956.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	78,966,963.00		78,120,518.00		79,983,827.00
c. Unassigned/Unappropriated	9790	666,250,830.00		627,968,023.00		10,513,595.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		745,217,793.00		706,088,541.00		90,497,422.00

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached.

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	759,490,220.00	-0.25%	757,607,936.00	-0.03%	757,348,802.00
3. Other State Revenues	8300-8599	774,796,068.00	0.09%	775,468,386.00	-0.23%	773,703,681.00
4. Other Local Revenues	8600-8799	15,790,828.00	0.27%	15,834,191.00	-23.33%	12,140,829.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,271,906,229.00	1.07%	1,285,551,840.00	0.29%	1,289,331,389.00
6. Total (Sum lines A1 thru A5c)		2,821,983,345.00	0.44%	2,834,462,353.00	-0.07%	2,832,524,701.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				713,229,897.00		713,257,587.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				27,690.00		(2,114,133.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	713,229,897.00	0.00%	713,257,587.00	-0.30%	711,143,454.00
2. Classified Salaries						
a. Base Salaries				393,801,694.00		411,750,649.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				17,948,955.00		(624,438.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	393,801,694.00	4.56%	411,750,649.00	-0.15%	411,126,211.00
3. Employee Benefits	3000-3999	850,772,708.00	2.38%	871,061,640.00	1.38%	883,095,624.00
4. Books and Supplies	4000-4999	361,306,338.97	-7.96%	332,558,769.00	-0.65%	330,404,590.00
5. Services and Other Operating Expenditures	5000-5999	399,465,014.00	0.26%	400,499,412.00	0.78%	403,622,310.00
6. Capital Outlay	6000-6999	74,311,753.00	-99.38%	463,693.00	2.30%	474,361.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	83,286,926.00	13.93%	94,884,838.00	-14.02%	81,579,784.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	18,563.00	0.00%	18,563.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,876,174,330.97	-1.80%	2,824,495,151.00	-0.11%	2,821,464,897.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(54,190,985.97)		9,967,202.00		11,059,804.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		110,864,974.97		56,673,989.00		66,641,191.00
2. Ending Fund Balance (Sum lines C and D1)		56,673,989.00		66,641,191.00		77,700,995.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	56,673,989.00		66,641,191.00		77,700,995.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		56,673,989.00		66,641,191.00		77,700,995.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached.

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,587,376,601.00	1.29%	5,659,488,117.00	-0.46%	5,633,724,304.00
2. Federal Revenues	8100-8299	767,793,001.00	-0.24%	765,985,800.00	-0.02%	765,804,002.00
3. Other State Revenues	8300-8599	873,459,191.00	-0.15%	872,167,554.00	-0.44%	868,315,576.00
4. Other Local Revenues	8600-8799	142,358,623.00	1.19%	144,058,328.00	-7.85%	132,742,911.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000,000.00	0.00%	20,000,000.00	0.00%	20,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	300,000.00	0.00%	300,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,390,987,416.00	0.96%	7,461,999,799.00	-0.55%	7,420,886,793.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,008,715,596.00		3,058,758,004.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,042,408.00		95,132,500.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,008,715,596.00	1.66%	3,058,758,004.00	3.11%	3,153,890,504.00
2. Classified Salaries						
a. Base Salaries				986,126,957.00		1,003,154,956.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				17,027,999.00		(683,909.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	986,126,957.00	1.73%	1,003,154,956.00	-0.07%	1,002,471,047.00
3. Employee Benefits	3000-3999	2,172,597,373.00	2.86%	2,234,703,425.00	2.74%	2,295,966,760.00
4. Books and Supplies	4000-4999	698,548,795.88	-34.39%	458,332,115.00	34.58%	616,825,730.00
5. Services and Other Operating Expenditures	5000-5999	862,023,063.00	-1.66%	847,721,610.00	2.41%	868,190,681.00
6. Capital Outlay	6000-6999	101,375,808.00	-72.10%	28,287,439.00	4.83%	29,654,524.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,142,390.00	0.00%	8,142,390.00	0.00%	8,142,390.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(27,277,734.00)	22.77%	(33,489,379.00)	-16.37%	(28,007,656.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	56,452,677.00	-17.73%	46,441,193.00	-11.31%	41,190,794.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,866,704,925.88	-2.73%	7,652,051,753.00	4.39%	7,988,324,774.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(475,717,509.88)		(190,051,954.00)		(567,437,981.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,010,832,395.88		1,535,114,886.00		1,345,062,932.00
2. Ending Fund Balance (Sum lines C and D1)		1,535,114,886.00		1,345,062,932.00		777,624,951.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,563,878.00		27,563,877.00		27,563,876.00
b. Restricted	9740	56,673,989.00		66,641,191.00		77,700,995.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	87,626,497.00		0.00		0.00
d. Assigned	9780	618,032,729.00		544,769,323.00		581,862,658.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	78,966,963.00		78,120,518.00		79,983,827.00
2. Unassigned/Unappropriated	9790	666,250,830.00		627,968,023.00		10,513,595.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,535,114,886.00		1,345,062,932.00		777,624,951.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	78,966,963.00		78,120,518.00		79,983,827.00
c. Unassigned/Unappropriated	9790	666,250,830.00		627,968,023.00		10,513,595.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		745,217,793.00		706,088,541.00		90,497,422.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.47%		9.23%		1.13%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		450,127.93		435,566.82		422,961.01
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,866,704,925.88		7,652,051,753.00		7,988,324,774.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,866,704,925.88		7,652,051,753.00		7,988,324,774.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		78,667,049.26		76,520,517.53		79,883,247.74
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		78,667,049.26		76,520,517.53		79,883,247.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Los Angeles Unified School District

2019-20 Final Budget

GENERAL FUND  
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS  
Fiscal Years 2020-21 and 2021-22

**Major Revenue Assumptions**

	<u>2020-21</u>	<u>2021-22</u>
1. Norm Enrollment		
Non-charter schools	412,859	400,198
Locally-funded charter schools	43,047	43,047
Total	<u>455,906</u>	<u>443,245</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools (includes County Program students)	403,840.60	388,766.65
Locally-funded charter schools	41,100.67	41,100.67
Total	<u>444,941.27</u>	<u>429,867.32</u>
3. Funded COLA		
LCFF	3.00%	2.80%
Special Education (AB602)	3.00%	2.80%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$8,758	\$9,003
Grades 4-6	\$8,053	\$8,278
Grades 7-8	\$8,292	\$8,524
Grades 9-12	\$9,859	\$10,135
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	85.08%	85.46%
Locally-funded charter schools (total)	46.25%	46.58%
6. Gap Funding Percentage (DOF)	100%	100%
7. LCFF Revenue (in millions)		
Non-charter schools	\$5,251.2	\$5,213.5
Locally-funded charter schools	408.3	\$420.2
Total	<u>\$5,659.5</u>	<u>\$5,633.7</u>
8. Education Protection Act (in millions)		
Non-charter schools	\$666.3	\$666.3
Locally-funded charter schools	\$43.7	\$43.7
Total	<u>\$710.0</u>	<u>\$710.0</u>



Los Angeles Unified School District

2019-20 Final Budget

GENERAL FUND  
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS  
Fiscal Years 2020-21 and 2021-22

<b><u>Major Revenue Assumptions (continued)</u></b>	<b><u>2020-21</u></b>	<b><u>2021-22</u></b>
9. California State Lottery – Rates Per ADA		
Unrestricted	\$151.00	\$151.00
Restricted	\$53.00	\$53.00
10. Mandate Block Grant		
Non-charter schools – K-8	\$33.15	\$34.08
Non-charter schools – 9-12	\$63.80	\$65.59
Locally-funded charter schools – K-8	\$17.37	\$17.86
Locally-funded charter schools – 9-12	\$48.28	\$49.63

**Major Expenditure Assumptions for 2020-21**

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts (in millions)
<b><u>Certificated Salaries</u></b>	
School Staff and Resources	\$46.4
Step and Column Salary Adjustment	29.7
Federal, State, and Local Grants	(0.6)
Reduced Cost from Enrollment Decline	(25.5)
<b>Total 2020-21 Known Changes</b>	<b><u>\$50.0</u></b>

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts (in millions)
<b><u>Classified Salaries</u></b>	
School Staff and Resources	\$18.1
Federal, State, and Local Grants	(0.2)
2019-20 One-time Items	(0.9)
<b>Total 2020-21 Known Changes</b>	<b><u>\$17.0</u></b>

**2019-20 Final Budget**

**GENERAL FUND  
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS  
Fiscal Years 2020-21 and 2021-22**

**Major Expenditure Assumptions for 2020-21 (continued)**

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 18.1%, an increase of 1.4% from prior year. Employer contribution rate to CalPERS is 23.6%, an increase of 2.867% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2018-2020 Health and Welfare Agreement. There is no OPEB Trust contribution for 2020-21.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
  - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$1.1 million. Inflation is based on a 3.16% California CPI for 2020-21.
  - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$3 million
  - c. Exclusion of 2019-20 onetime items of \$173.4 million which are mostly expenditure related to Proposition 39 California Clean Energy Jobs Act, expenditures of carryover, and various IT projects.
  - d. Lower textbook allocation of \$61 million
  - e. Band drill uniforms of \$5 million
  - f. IT Business & Instructional Governance of \$5 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** at \$78.1 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 5.10%.
8. **Undesignated Balance** of \$628.0 million is a result of the fiscal stabilization plan pending board approval.

Los Angeles Unified School District

2019-20 Final Budget

GENERAL FUND  
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS  
Fiscal Years 2020-21 and 2021-22

**Major Expenditure Assumptions for 2021-22**

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts (in millions)
<b><u>Certificated Salaries</u></b>	
School Staff and Resources	\$88.3
Step and Column Salary Adjustment	29.5
Federal, State, and Local Grants	(2.1)
Reduced Cost from Enrollment Decline	(20.6)
<b>Total 2021-22 Known Changes</b>	<b><u>\$95.1</u></b>

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts (in millions)
<b><u>Classified Salaries</u></b>	
School Staff and Resources	\$(0.1)
Federal, State, and Local Grants	(0.6)
<b>Total 2021-22 Known Changes</b>	<b><u>\$(0.7)</u></b>

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 17.8%, a decrease of 0.30% from prior year. Employer contribution rate to CalPERS is 24.9%, an increase of 1.3% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2018-2020 Health and Welfare Agreement. There is no OPEB Trust contribution for 2021-22.

**2019-20 Final Budget**

**GENERAL FUND  
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS  
Fiscal Years 2020-21 and 2021-22**

**Major Expenditure Assumptions for 2021-22 (continued)**

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
  - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$0.7 million. Inflation is based on a 3.05% California CPI for 2021-22.
  - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$3.8 million
  - c. Exclusion of 2020-21 onetime items of \$16.5 million which are mostly band drill uniforms and IT Business & Instructional Governance
  - d. Higher textbook allocation of \$14.9 million
  - e. Board election expenditures of \$5 million
  - f. Athletic uniforms of \$9.9 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** at \$80 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.16%.
8. **Undesignated Balance** of \$10.5 million is a result of the fiscal stabilization plan pending board approval.

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
<b>Third Prior Year (2016-17)</b>				
District Regular	456,858	458,988		
Charter School	41,603	41,228		
<b>Total ADA</b>	<b>498,461</b>	<b>500,216</b>	<b>N/A</b>	<b>Met</b>
<b>Second Prior Year (2017-18)</b>				
District Regular	447,955	443,041		
Charter School	40,790	40,298		
<b>Total ADA</b>	<b>488,745</b>	<b>483,339</b>	<b>1.1%</b>	<b>Not Met</b>
<b>First Prior Year (2018-19)</b>				
District Regular	432,648	431,528		
Charter School	38,742	38,776		
<b>Total ADA</b>	<b>471,390</b>	<b>470,304</b>	<b>0.2%</b>	<b>Met</b>
<b>Budget Year (2019-20)</b>				
District Regular	409,976			
Charter School	41,101			
<b>Total ADA</b>	<b>451,077</b>			

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

For 2017-18, actual ADA came a lot lower due to the impact of a lower actual enrollment and higher net charter ADA shift.

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	469,462	478,906		
Charter School	43,493	42,974		
<b>Total Enrollment</b>	<b>512,955</b>	<b>521,880</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	463,292	460,516		
Charter School	42,585	42,073		
<b>Total Enrollment</b>	<b>505,877</b>	<b>502,589</b>	<b>0.6%</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	446,669	446,609		
Charter School	40,505	41,979		
<b>Total Enrollment</b>	<b>487,174</b>	<b>488,588</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	430,864			
Charter School	43,047			
<b>Total Enrollment</b>	<b>474,011</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

CBEDS enrollment includes non public schools.

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2016-17)</b>			
District Regular	448,888	478,906	
Charter School	41,278	42,974	
<b>Total ADA/Enrollment</b>	<b>490,166</b>	<b>521,880</b>	<b>93.9%</b>
<b>Second Prior Year (2017-18)</b>			
District Regular	437,684	460,516	
Charter School	40,294	42,073	
<b>Total ADA/Enrollment</b>	<b>477,978</b>	<b>502,589</b>	<b>95.1%</b>
<b>First Prior Year (2018-19)</b>			
District Regular	412,375	446,609	
Charter School	38,776	41,979	
<b>Total ADA/Enrollment</b>	<b>451,151</b>	<b>488,588</b>	<b>92.3%</b>
		Historical Average Ratio:	93.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.3%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Budget Year (2019-20)</b>				
District Regular	409,027	430,964		
Charter School	41,101	43,047		
<b>Total ADA/Enrollment</b>	<b>450,128</b>	<b>474,011</b>	<b>95.0%</b>	<b>Not Met</b>
<b>1st Subsequent Year (2020-21)</b>				
District Regular	393,986	415,124		
Charter School	41,101	43,047		
<b>Total ADA/Enrollment</b>	<b>435,087</b>	<b>458,171</b>	<b>95.0%</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2021-22)</b>				
District Regular	381,860	402,387		
Charter School	41,101	43,047		
<b>Total ADA/Enrollment</b>	<b>422,961</b>	<b>445,434</b>	<b>95.0%</b>	<b>Not Met</b>

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

There was a 6-day teacher strike in 2018-19 that affected attendance for the year. Consequently, this resulted in a lower historical average of 94% from a usual historical average of 95%.

**4. CRITERION: LCFF Revenue**

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2c. All other data is calculated.

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

**Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	470,620.72	451,422.68	444,941.27	429,867.32
b. Prior Year ADA (Funded)		470,620.72	451,422.68	444,941.27
c. Difference (Step 1a minus Step 1b)		(19,198.04)	(6,481.41)	(15,073.95)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-4.08%	-1.44%	-3.39%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		5,645,799,367.00	5,587,376,601.00	5,659,488,117.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		184,053,059.36	167,621,298.03	158,465,667.28
c. Economic Recovery Target Funding (current year increment)		990,310.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		185,043,369.36	167,621,298.03	158,465,667.28
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.28%	3.00%	2.80%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)</b>		-0.80%	1.56%	-0.59%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-1.80% to .20%</b>	<b>.56% to 2.56%</b>	<b>-1.59% to .41%</b>



**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,517,851,586.00	1,527,417,163.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	5,933,795,991.00	5,892,257,632.00	5,973,311,134.00	5,960,656,402.00
District's Projected Change in LCFF Revenue:		-0.70%	1.38%	-0.21%
LCFF Revenue Standard:		-1.80% to .20%	.56% to 2.56%	-1.59% to .41%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	3,820,023,938.74	4,289,914,728.80	89.0%
Second Prior Year (2017-18)	3,913,672,473.68	4,454,302,838.32	87.9%
First Prior Year (2018-19)	4,147,865,352.00	4,765,055,204.84	87.0%
	Historical Average Ratio:		88.0%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	4,209,635,627.00	4,934,077,917.91	85.3%	Met
1st Subsequent Year (2020-21)	4,300,546,509.00	4,781,133,972.00	89.9%	Met
2nd Subsequent Year (2021-22)	4,446,963,022.00	5,125,687,646.00	86.8%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.80%	1.56%	-0.59%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.80% to 9.20%	-8.44% to 11.56%	-10.59% to 9.41%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.80% to 4.20%	-3.44% to 6.56%	-5.59% to 4.41%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	625,166,727.00		
Budget Year (2019-20)	767,793,001.00	22.81%	Yes
1st Subsequent Year (2020-21)	765,985,800.00	-0.24%	No
2nd Subsequent Year (2021-22)	765,804,002.00	-0.02%	No

Explanation:  
(required if Yes)

FY19-20 revenue is the authorized budget which the District anticipate to operate next fiscal year, while FY18-19 budget reflects the actual spending level.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2018-19)	1,017,382,214.00		
Budget Year (2019-20)	873,459,191.00	-14.15%	Yes
1st Subsequent Year (2020-21)	872,167,554.00	-0.15%	No
2nd Subsequent Year (2021-22)	868,315,576.00	-0.44%	No

Explanation:  
(required if Yes)

The negative change in 2019-20 is largely due to the exclusion of one-time discretionary funding of \$87.5 million received in 2018-19. In addition, the decrease in revenue also reflects the authorized budget of state grants in FY19-20 and the expiration of CTEIG (\$52M) and College Readiness Block Grant (\$10M).

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2018-19)	202,660,526.00		
Budget Year (2019-20)	142,358,623.00	-29.76%	Yes
1st Subsequent Year (2020-21)	144,058,328.00	1.19%	No
2nd Subsequent Year (2021-22)	132,742,911.00	-7.85%	Yes

Explanation:  
(required if Yes)

The negative change in 2019-20 is largely due to the exclusion of one-time revenues received in 2018-19 of which \$20 million is from ERAF settlement and \$14 million is from the gas company settlement. The negative change in 2021-22 is mainly due to lower interest income due to a change in assumption of cash balance and interest rate.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2018-19)	378,362,548.59		
Budget Year (2019-20)	698,548,795.88	84.62%	Yes
1st Subsequent Year (2020-21)	458,332,115.00	-34.39%	Yes
2nd Subsequent Year (2021-22)	616,825,730.00	34.58%	Yes

Explanation:  
(required if Yes)

The increase in FY 2019-20 is mainly due to pending implementation of new grants. The FY19-20 increase is also due to higher textbook adoption as well as other expenditures temporarily placed in objects 4000-4999 until proper objects of expenditures have been determined. The decrease in FY 2020-21 is mainly due to the fiscal plan, lower textbook adoption, and one-time nature of FY19-20 expenditures placed in objects 4000-4999. The increase in FY 2021-22 is mainly due to the one-time nature of the FY20-21 fiscal plan and higher textbook allocation.

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

First Prior Year (2018-19)	883,053,266.33		
Budget Year (2019-20)	862,023,063.00	-2.38%	No
1st Subsequent Year (2020-21)	847,721,610.00	-1.66%	No
2nd Subsequent Year (2021-22)	868,190,681.00	2.41%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2018-19)	1,845,209,467.00		
Budget Year (2019-20)	1,783,610,815.00	-3.34%	Met
1st Subsequent Year (2020-21)	1,782,211,682.00	-0.08%	Met
2nd Subsequent Year (2021-22)	1,766,862,489.00	-0.86%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2018-19)	1,261,415,814.92		
Budget Year (2019-20)	1,560,571,858.88	23.72%	Not Met
1st Subsequent Year (2020-21)	1,306,053,725.00	-16.31%	Not Met
2nd Subsequent Year (2021-22)	1,485,016,411.00	13.70%	Not Met

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

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

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

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

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

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

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

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

The increase in FY 2019-20 is mainly due to pending implementation of new grants. The FY19-20 increase is also due to higher textbook adoption as well as other expenditures temporarily placed in objects 4000-4999 until proper objects of expenditures have been determined. The decrease in FY 2020-21 is mainly due to the fiscal plan, lower textbook adoption, and one-time nature of FY19-20 expenditures placed in objects 4000-4999. The increase in FY 2021-22 is mainly due to the one-time nature of the FY20-21 fiscal plan and higher textbook allocation.

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

**7. CRITERION: Facilities Maintenance**

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

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	7,866,704,925.88			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	7,866,704,925.88	236,001,147.78	242,700,889.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	73,411,070.00	75,381,322.00	75,617,628.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9780)	721,269,023.66	702,918,869.14	837,307,638.27
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	794,680,093.66	778,300,191.14	912,925,266.27
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,825,712,148.30	7,063,245,677.98	7,516,901,753.92
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	6,825,712,148.30	7,063,245,677.98	7,516,901,753.92
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.6%	11.0%	12.1%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.9%</b>	<b>3.7%</b>	<b>4.0%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	474,659,471.38	4,368,630,083.26	N/A	Met
Second Prior Year (2017-18)	261,161,996.14	4,507,787,131.86	N/A	Met
First Prior Year (2018-19)	24,960,212.13	4,809,457,157.84	N/A	Met
Budget Year (2019-20) (Information only)	(421,526,523.91)	4,990,530,594.91		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	948,076,056.77	1,127,430,073.26	N/A	Met
Second Prior Year (2017-18)	1,602,089,544.64	1,602,089,544.64	0.0%	Met
First Prior Year (2018-19)	1,747,735,721.96	1,875,007,208.78	N/A	Met
Budget Year (2019-20) (Information only)	1,899,967,420.91			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	450,128	435,567	422,961
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	7,866,704,925.88	7,652,051,753.00	7,988,324,774.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,866,704,925.88	7,652,051,753.00	7,988,324,774.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	78,667,049.26	76,520,517.53	79,883,247.74
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	78,667,049.26	76,520,517.53	79,883,247.74



**10C. Calculating the District's Budgeted Reserve Amount**

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

**Reserve Amounts**

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources  
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)  
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount  
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	78,966,963.00	78,120,518.00	79,983,827.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	666,250,830.00	627,988,023.00	10,513,595.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	745,217,793.00	706,088,541.00	90,497,422.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.47%	9.23%	1.13%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>78,667,049.26</b>	<b>76,520,517.53</b>	<b>79,883,247.74</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The positive reserve level in 2021-22 is a result of reflecting the proposed fiscal stabilization plan.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(1,220,546,463.03)			
Budget Year (2019-20)	(1,271,906,229.00)	51,359,765.97	4.2%	Met
1st Subsequent Year (2020-21)	(1,285,551,840.00)	13,645,611.00	1.1%	Met
2nd Subsequent Year (2021-22)	(1,289,331,389.00)	3,779,549.00	0.3%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)	25,539,821.00			
Budget Year (2019-20)	20,000,000.00	(5,539,821.00)	-21.7%	Not Met
1st Subsequent Year (2020-21)	20,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	20,000,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)	44,442,541.00			
Budget Year (2019-20)	56,452,677.00	12,010,136.00	27.0%	Not Met
1st Subsequent Year (2020-21)	46,441,193.00	(10,011,484.00)	-17.7%	Not Met
2nd Subsequent Year (2021-22)	41,190,794.00	(5,250,399.00)	-11.3%	Not Met

1d. Impact of Capital Projects  
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

The change in Transfers In from 2018-19 to 2019-20 is mainly due to the one-time transfer from Measure Q in 2018-19.

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

Explanation:  
(required if NOT met)

The increase in FY 2019-20 are due to higher encroachment by Child Development Fund and higher Certificates of Participation (COPs) debt service. The decrease in FY 2020-21 are due to lower encroachment by Child Development Fund and lower COPs debt service. The decrease in FY 2021-22 is due to lower encroachment by Child Development Fund.

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	320,722
Certificates of Participation	17	Various Funds	Fund 56 - Objects 7438 & 7439	180,189,000
General Obligation Bonds	24	Tax Levy	Fund 51 - Objects 7433 & 7434	10,199,475,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				62,694,038

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

Children Center Facilities Revolving Ln	2	Child Development Fund	Fund 12 - Objects 7438 & 7439	158,400
Retirement Bonus		Various Funds	Various	48,934,718
Arbitrage Payable		Bond Funds	Fund 21 - Object 5800	1,419,864
<b>TOTAL:</b>				<b>10,493,191,742</b>

Type of Commitment (continued)	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	383,114	269,717	47,539	25,763
Certificates of Participation	24,500,897	24,412,237	34,322,029	17,531,793
General Obligation Bonds	926,976,389	926,494,079	929,471,461	934,397,367
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	75,168,778	72,520,627	69,985,769	67,500,916
Other Long-term Commitments (continued):				
Children Center Facilities Revolving Ln	79,200	79,200	79,200	0
Retirement Bonus	6,764,751	6,764,751	6,764,751	6,764,751
Arbitrage Payable	1,419,864			
<b>Total Annual Payments:</b>	<b>1,035,292,993</b>	<b>1,030,540,611</b>	<b>1,040,650,749</b>	<b>1,026,220,590</b>
<b>Has total annual payment increased over prior year (2018-19)?</b>		<b>No</b>	<b>Yes</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in general obligation bond payments will be funded by the tax levy. The increase in payments for COPs will be funded by general fund unrestricted revenues.

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

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

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

No

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

Explanation:  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

Yes

b. Do benefits continue past age 65?

Yes

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

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the date of the OPEB valuation

15,212,639,514.00
244,129,536.00
14,968,509,978.00
Actuarial
Jun 30, 2017

Data must be entered.

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a.	835,014,985.00	835,014,985.00	835,014,985.00
b.	285,869,430.00	288,616,646.00	291,909,488.00
c.			
d.	37,042	37,412	37,786

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

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

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

Yes
-----

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

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3. Self-Insurance Liabilities

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

616,793,001.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs	165,901,661.00	127,123,687.00	155,638,294.00
b. Amount contributed (funded) for self-insurance programs	165,901,661.00	127,123,687.00	155,638,294.00



**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	34,115.4	33,279.0	32,825.0	32,462.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

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

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

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

**Negotiations Settled**

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?   
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?   
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
559,594,614	563,263,114	569,232,981
100.0%	100.0%	100.0%

**Certificated (Non-management) Prior Year Settlements**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes		
73,152,293	135,735,393	257,340,961

Class size reduction, reduce Math/ELA at secondary schools, for Elem and Middle School high needs reduce class size by 2, additional nurses, additional counselors, additional librarians, additional ROC/ROP, Special ED extended rate-substitutes and community schools.

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
30,066,372	29,694,448	29,494,381

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

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	16,484.5	17,007.1	16,988.1	16,976.1

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

Negotiations Settled

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

Mar 19, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

02/14/19, 02/26/19

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

7. Amount included for any tentative salary schedule increases

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
285,978,177	291,508,190	297,681,664
100.0%	100.0%	100.0%

**Classified (Non-management) Prior Year Settlements**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes		
21,799,417	22,284,465	22,284,465

Trades prevailing wage for select classifications and Unit LASPA survivor allowance; CSEA 2% salary increase.

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No

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

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
Yes	Yes	Yes

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	5,457.2	5,343.1	5,343.1	5,343.1

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

Yes
-----

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes	Yes
Total cost of salary settlement	49,543,137	50,308,734	50,308,734
% change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes	Yes
Total cost of H&W benefits	89,845,629	91,685,420	93,693,289
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No	No
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

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

Jun 18, 2019
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

Comments:  
(optional)

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**End of School District Budget Criteria and Standards Review**

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SACS2019 Financial Reporting Software - 2019.1.0  
6/4/2019 9:06:51 PM

19-64733-0000000

July 1 Budget  
2019-20 Budget  
Technical Review Checks

Los Angeles Unified

Los Angeles County

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

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

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special



Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a) (2) (B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form CASH

Explanation: The cash flow show the difference at a summarized level. The salaries and benefits are lumped in one line and the other operating expenses are lumped in another. The overall total matches the budget.

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

**GENERAL FUND  
BUDGET ASSUMPTIONS  
Fiscal Year 2019-20**

**ASSUMPTIONS FOR ESTIMATED REVENUES**

**Enrollment**

The Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention ratios, economic factors, and other relevant information to project enrollment. Estimated enrollments in grades 1 through 12 are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from five years earlier.

Estimated Norm Day Enrollment

Non-charter schools	428,556
Locally-funded (affiliated) charter schools	43,047
Direct-funded (fiscally-independent) charter schools*	115,756
<b>Total LAUSD enrollment</b>	<b>587,359</b>

\*Not included in the revenue projections for LAUSD

**Average Daily Attendance (ADA)**

The P-2 ADA for grades K-12 are estimated for the budget year 2019-20 and for the two succeeding fiscal years, 2020-21 and 2021-22, by applying the three-year average percentage of P-2 ADA to enrollment by grade span of the last completed fiscal years 2016-17 through 2018-19. The Annual ADA for grades K-12 are estimated for the budget year 19-20 and for the two succeeding fiscal years, 2020-21 and 2021-22, by applying the three-year average percentage of Annual ADA to enrollment by grade span of the last three completed fiscal years 2015-16 through 2017-18.

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2019-20 LCFF entitlements.

Grade Span	Estimated Funded ADA	
	Non-charter Schools	Locally-funded Charter Schools
K-3	140,161.33	13,472.45
4-6	97,891.37	9,844.87
7-8	59,519.34	7,001.11
9-12	112,749.97	10,782.24
<b>Total</b>	<b>410,322.01</b>	<b>41,100.67</b>

**GENERAL FUND  
BUDGET ASSUMPTIONS  
Fiscal Year 2019-20**

Based on the declining enrollment provision in the California Education Code Section 42238, LAUSD (K-12 non-charter schools) is estimated to be funded at the prior year ADA with adjustments for prior year ADA of students who transferred to and from the District and its charter schools. This provision does not apply to the locally-funded (affiliated) charter schools which are funded at the current year P-2 ADA.

**Local Control Funding Formula (LCFF)**

The Governor's 2019-20 Revised State Budget released on May 9, 2019 provided \$1.9 billion to fund for a **3.26 %** statutory cost of living adjustment (COLA).

Below are the Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades K-3*	\$8,503
Grades 4-6	\$7,818
Grades 7-8	\$8,050
Grades 9-12*	\$9,572

\*Includes grade span adjustments

For the non-charter schools including the district-funded county program students, the three-year average unduplicated pupil count is estimated at 381,694 and the corresponding three-year average percentage to total enrollment is 85.50%. The locally-funded charter schools' percentage of unduplicated student count to enrollment was calculated separately by school.

LAUSD's LCFF estimates for fiscal year 2019-20 are detailed below. The estimated LCFF entitlements for the locally-funded charter schools were calculated separately for each school but are shown as totals below.

	Non-charter schools	Locally-funded charter schools	Total
Local Property Taxes	\$1,115,067,333	\$107,468,799	\$1,222,536,132
Education Protection Act	666,278,067	43,734,288	710,012,355
State Aid	3,409,411,417	245,416,697	3,654,828,114
<b>Total</b>	<b>\$5,190,756,817</b>	<b>\$396,619,784</b>	<b>\$5,587,376,601</b>

**Federal Revenues**

The 2019-20 Final Budget includes an estimated funding for Federal IDEA Local Assistance of \$130.2 million. An estimated \$6.3 million of Federal Mental Health revenue is included as well.

**GENERAL FUND  
BUDGET ASSUMPTIONS  
Fiscal Year 2019-20**

***ESSA – Every Student Succeeds Act (Account Code 8290) –***

	2018-19	2019-20
Prior Year Deferred Revenue	112,601,358	122,500,251
Current Year Grant Award	361,317,698	438,290,511
<b>Total</b>	<b>473,919,056</b>	<b>560,790,762</b>

**State Revenues**

***Special Education***

The 2019-20 estimated AB602 funding for Special Education at 3.26% COLA yields a total of \$354.3 million. All Other State Revenues also include an estimated \$35.8 million of AB 3632 Mental Health funding and \$3.1 million of Infant Program entitlement.

***State Lottery***

State Lottery funding is estimated at \$204.00 per unit of ADA which includes \$151.00 per ADA for the base and \$53.00 per ADA for Proposition 20, for a total of \$95.8 million.

***Mandate Block Grant***

The rates per ADA are in the table below which yields an estimated funding of \$17.6 million.

Mandate Block Grant

	Non-charter schools	Locally-funded charter schools
K-8	\$32.18	\$16.86
9-12	\$61.94	\$46.87

***TRANS***

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2019-20.

**GENERAL FUND  
BUDGET ASSUMPTIONS  
Fiscal Year 2019-20**

**ASSUMPTIONS FOR ESTIMATED EXPENDITURES**

**Certificated and Classified Salaries**

Funding for certificated employees' step and column advancement is included; while funding for classified employees' step and column advancement is largely offset by retirement savings.

**Employee Benefits**

Employee benefit rates are as follows:

○ State Teachers Retirement System	16.70%
○ Public Employee Retirement System	
▪ All Classified Employee except for School Police	20.73%
▪ School Police	41.45%
○ Social Security	6.20%
○ Unemployment Insurance	0.06%
○ Worker's Compensation*	2.75%
○ Medicare	1.45%

\*Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

**Other Post-Employment Benefits**

There is no set-aside in 2019-20 for Other Post-Employment Benefits.

**Retirement Packages**

There are approximately 37,042 retirees covered by post-retirement benefits. The current year's cost is approximately \$252.8 million. The General Fund portion of these costs is recorded in object codes 3701 and 3702.

**Other Operating Expenditures**

The California Consumer Price Index (CPI) of 3.38% was applied to other operating expenditures except utilities, which is projected to decrease by 2%.

**Ongoing and Major Maintenance Account**

The set aside for Ongoing and Major Maintenance Account is 3% of the total General Fund expenditures and other financing uses.

**GENERAL FUND  
BUDGET ASSUMPTIONS  
Fiscal Year 2019-20**

**Certificate of Participation (COPs)**

The scheduled repayment of COPs for the General Fund for fiscal year 2019-20 amounts to \$25.0 million.

**Ending Balance**

The composition of the Ending Balance in the budget is as follows:

Non-Spendable	\$27.6 million
Restricted	56.7 million
Other Commitments	87.6 million
Assigned	618.0 million
Reserve for Economic Uncertainty	79.0 million
Unassigned/Undesignated	<u>666.3 million</u>
Total	<u>\$1,535.2 million</u>

**CHARTER SCHOOLS**

Locally-funded charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools' budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles County Office of Education (LACOE).



**OTHER  
INFORMATION**

## OTHER INFORMATION

The following information is available on the website of the Chief Financial Officer

(<http://achieve.lausd.net/Page/1679>):

- Superintendent's Final Budget at a Glance
- Breaking Down LAUSD's Budget (Fund Hierarchy)
- Description of Funds
- Budget and Finance Policy Summary
- How Education is Funded in California
- Local Control Funding Formula Information
- Student Equity Needs Index
- LAUSD Investments to Support Targeted Youth
- Title I , Part A – Socioeconomically – Disadvantaged Students
- Title II, Part A – Supporting Effective Instruction
- Title III, Part A – Immigrant
- Title III, Part A – Limited English Proficiency
- Title IV, Part A Student Support and Academic Enrichment
- Targeted Student Population Budget
- School Staff and Resources
- District Class Size
- Restricted Program School Per Pupil Rates
- District Enrollment Trends and Projections
- Budget Principles and Processes
- Budget and Finance Policy (Adopted November 2013)
- Debt Management Policy (Adopted May 2018)
- Capital Budget
- Glossary and Abbreviations