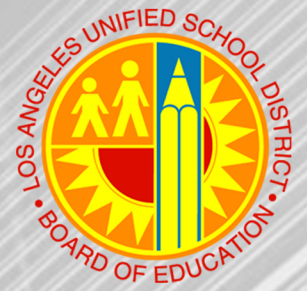


BUDGET SERVICES & FINANCIAL PLANNING DIVISION



SUPERINTENDENT'S **FINAL BUDGET**



2018-19


INFORMATIVE

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

INFORMATIVE

TO: Members, Board of Education
Austin Beutner, Superintendent

DATE: June 07, 2018

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

SUBJECT: ADOPTION OF SUPERINTENDENT’S 2018-19 FINAL BUDGET

The Board must annually adopt a new budget on or before June 30. To adopt the 2018-19 Budget, the Board will conduct a hearing of the 2018-19 Budget on June 12, 2018, and then will consider the Budget for final approval on June 19, 2018.

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 2018-19 Proposed Final Budget:

- The District has a structural deficit and is using one-time funds from assignment and savings (reserves) to offset ongoing expenditures.
- The 2018-19 Final Budget incorporates the 2017-18 unassigned ending balance reserve of \$671.3 million¹ (savings), the release of “assigned” funds, and the assignment of funds for potential employee wage increases.
- Using all revenue increases proposed in the May Revision and the funds generated from the release of assigned funds, the 2018-19 and 2019-20 projected fiscal years finish with savings (unassigned reserve). However, the 2020-21 fiscal year ends with all savings exhausted, leaving a \$258 million deficit.
- The Los Angeles County Office of Education (LACOE) will require the District to address the 2020-21 fiscal year deficit of \$258 million through a Fiscal Stabilization Plan.
- The Fiscal Stabilization Plan addresses the 2020-21 deficit through cost-cutting measures resulting in the District meeting the 1% reserve (savings) required by the State.

¹ This is primarily based on the District’s Second Interim Report.

- The Budget contains required supplemental and concentration expenditures². These expenditures are outlined further in the LCAP.
- The District has factored declining enrollment figures of approximately -3% annually into all revenue projections.
- Some monies used to offset Budget expenditures are one-time in nature, meaning, once expended, there is no expectation that these types and levels of funds will be available to the District in a future year. The District must begin now to plan for the years beyond the 2020-21 fiscal year to address the structural deficit.

II. FISCAL PICTURE

The District has savings (a reserve) in 2018-19 and 2019-20; however, it will have exhausted all savings and have a \$258 million deficit in 2020-21.

In the 2018-19 and 2019-20 fiscal years, the Budget demonstrates a reserve (savings) due to higher revenue from the completed Local Control Funding Formula (LCFF), an increase in one-time funding, and use/release of one-time assignments. These revenue increases are offset by additional expenditures due to a one-time Student Equity Needs Index allocation, CalPERS rate increases, salary increase for SEIU Local 99 and other one-time time additional requirements. Table I below provides a summary reconciliation of 2018-19 through 2020-21 from the Second Interim Report (March 2018) to the Final Budget (June 2018):

Table I. Estimated Ending Balances

| Reconciliation from Second Interim to Final Budget (March 2018 to June 2018) | 2018-19 | 2019-20 | 2020-21 |
|---|----------------|----------------|------------------|
| Estimated non-cumulative deficit (as of March 2018) | (\$237.2) | (\$457.4) | (\$498.7) |
| Changes in revenue and expenditure estimates | \$34.8 | (\$18.0) | \$42.8 |
| Repurposed Previously Assigned Funds | \$697.9 | \$263.7 | \$210.9 |
| Changes due to SEIU Local 99 Agreement* | (\$162.9) | | |
| Reserve for Potential Salary Increases** | (\$336.4) | (\$231.6) | (\$237.2) |
| Prior Year balance from 2017-18 | \$671.3 | | |
| Estimated ending balance | \$667.5 | (\$443.3) | (\$482.2) |
| Estimated cumulative ending balance | \$667.5 | \$224.2 | (\$258.0) |

*Includes 2017-18 portion of the agreement and commitment for the 2019-20 and 2020-21 portion.

**Potential Salary Increase for Bargaining Units that have not yet settled.

Assigned and Committed Balances

The 2018-19 Final Budget includes a change in General Fund School Site Program carryover (Program 13027) which will limit carryover up to 5% of the school’s budget. It also calls for the release of carryover for various school site, central office and districtwide programs at the end of 2018-19. Appendix I of Attachment A of the Board Report lists released estimated carryover programs that support general District expenditures.

² Attachment I provides for the List of Additional Investment.

New assigned and committed amounts are set aside to fund potential salary increases. Attachment D of the Board Report lists the estimated assigned ending balances for 2018-19 through 2020-21.

Additional Fiscal Plan will result in a three year balanced budget.

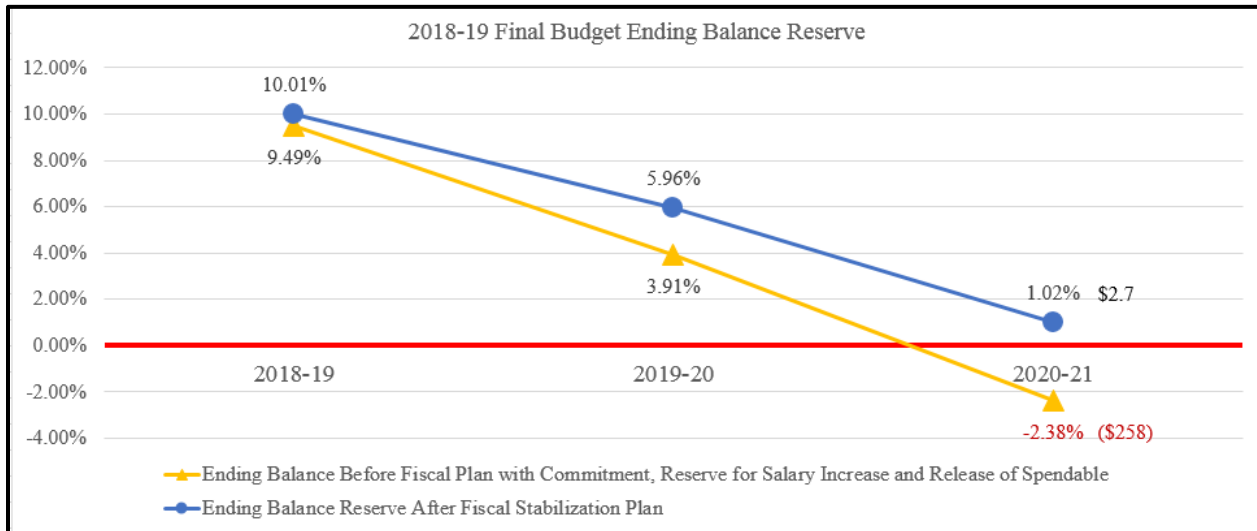
The proposed Fiscal Stabilization Plan addresses the deficit in 2020-21.

Table II. Proposed Additional Fiscal Stabilization Plan

| | 2018-19 | 2019-20 | 2020-21 |
|--|----------------|----------------|--------------|
| Central Office Reduction | \$0.0 | \$42.9 | \$42.9 |
| Address Administrator to Teacher Ratio (R2) | \$35.0 | \$35.0 | \$35.0 |
| Change in Procurement Cycle | \$5.0 | \$5.0 | |
| Attendance Incentive Increase | \$0.0 | \$3.0 | \$3.0 |
| Reed Discontinuation of Program | \$0.0 | \$26.8 | \$26.8 |
| Total Additional Fiscal Stabilization Plan | \$40.0 | \$112.7 | \$107.7 |
| Savings above 1% Required Reserve after Fiscal Stabilization Plan Actions | \$707.6 | \$377.2 | \$2.7 |

Declining Reserve Levels

The District reserve levels continues to decline as fixed costs continues to increase in a declining enrollment environment. After the Fiscal Stabilization Plan, the District’s ending balance reserve is estimated to drop from 10.01% in 2018-19 to 1.02% in 2020-21.



III. NEXT STEPS:

The District faces a structural deficit. While there is hope that the economy might continue to improve rapidly and therefore generate additional funds for education, the District must use the revenue estimates provided by the State. The State projects a 2.5% growth in year-over-year funding through 2020-21, compared to the much larger increases seen over the last six years.

The District is utilizing one-time funding to offset ongoing expenditures such as salary and benefits and ongoing instructional programs. This practice quickly exhausts savings and erodes the District's fiscal health. Because State and Federal formulas determine most District revenue levels, the District has limited ways to grow revenues, like increasing attendance and enrollment. The District is constantly working to improve the educational environment and the instructional program to engage students and helps them reach their highest potential.

The District should also continue to find solutions to address fixed costs and long-term liabilities. The District must continue to seek cost efficiencies and larger academic returns on our investments. We must look within our current resources for many of these solutions.

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

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

cc: Alma Pena-Sanchez
David Holmquist
Jefferson Crain
Frances Gipson
Nicole Elam
Cheryl Simpson
Luis Buendia

Proposed Los Angeles Unified School District Investments to Support Targeted Youth

| | Investment 2018-19 | Investment 2019-20 | Investment 2020-21 |
|---|-----------------------|-----------------------|-----------------------|
| 1 4 Year Old TK Program | \$ 55.48 | \$ 55.48 | \$ 55.48 |
| 2 A - G Dropout Intervention | \$ 15.05 | \$ 15.05 | \$ 15.05 |
| 3 Afterschool Program | \$ 7.32 | \$ 7.32 | \$ 7.32 |
| 4 Allocation to schools TSP | \$ 12.07 | \$ 35.72 | \$ 70.56 |
| 5 Arts Plan and Program | \$ 34.00 | \$ 34.00 | \$ 34.00 |
| 6 Assistant Principal - Secondary | \$ 3.08 | \$ 3.08 | \$ 3.08 |
| 7 Assistant Principal - Elementary | \$ 10.78 | \$ 10.78 | \$ 10.78 |
| 8 Clerical - High School | \$ 5.38 | \$ 5.38 | \$ 5.38 |
| 9 Counseling Support | \$ 14.07 | \$ 14.07 | \$ 14.07 |
| 10 Custodial | \$ 2.50 | \$ 2.50 | \$ 2.50 |
| 11 Diploma Project | \$ 2.19 | \$ 2.19 | \$ 2.19 |
| 12 English Learner Coaches | \$ 4.89 | \$ 4.89 | \$ 4.89 |
| 13 Family Source System | \$ 1.44 | \$ 1.44 | \$ 1.44 |
| 14 Foster Youth Achievement Program | \$ 14.12 | \$ 14.12 | \$ 14.12 |
| 15 Health and Student Supports | \$ 3.69 | \$ 3.69 | \$ 3.69 |
| 16 Homeless Program | \$ 2.29 | \$ 2.29 | \$ 2.29 |
| 17 Instructional Technology Support (VLC) | \$ 3.19 | \$ 3.19 | \$ 3.19 |
| 18 Librarians - Middle School | \$ 5.41 | \$ 5.41 | \$ 5.41 |
| 19 Library Aides + Health Benefits | \$ 11.07 | \$ 11.07 | \$ 11.07 |
| 20 Local Control Accountability Support | \$ 0.20 | \$ 0.20 | \$ 0.20 |
| 21 M&O and Routine Maintenance | \$ 1.50 | \$ 1.50 | \$ 1.50 |
| 22 National Board for Professional Teaching Standards | \$ 2.02 | \$ 2.02 | \$ 2.02 |
| 23 Nurses - High School | \$ 7.28 | \$ 7.28 | \$ 7.28 |
| 24 On-going Major Maintenance | \$ 33.01 | \$ 33.01 | \$ 33.01 |
| 25 Options Program | \$ 1.50 | \$ 1.50 | \$ 1.50 |
| 26 Parent Engagement | \$ 4.60 | \$ 4.60 | \$ 4.60 |
| 27 Per Pupil Schools - Targeted Support | \$ 47.00 | \$ 47.00 | \$ 47.00 |
| 28 PSA/PSW/ Secondary Counselors | \$ 5.69 | \$ 5.69 | \$ 5.69 |
| 29 Reduce Class Size HS Math and ELA by 2 | \$ 7.18 | \$ 7.18 | \$ 7.18 |
| 30 Reduce Class Size MS Math & ELA by 2 | \$ 6.70 | \$ 6.70 | \$ 6.70 |
| 31 Registration Time for Schools | \$ 4.98 | \$ 4.98 | \$ 4.98 |
| 32 School Climate and Restorative Justice | \$ 11.03 | \$ 11.03 | \$ 11.03 |
| 33 School Enrollment Placement & Assessment | \$ 0.20 | \$ 0.20 | \$ 0.20 |
| 34 School Technology Support (MCSA) | \$ 8.61 | \$ 8.61 | \$ 8.61 |

| | Investment 2018-19 | Investment 2019-20 | Investment 2020-21 |
|---|-----------------------|-----------------------|-----------------------|
| 35 Special Ed Aides - longer hours and Supp/Conc Increase | \$ 22.36 | \$ 22.36 | \$ 22.36 |
| 36 Standard English Learner | \$ 2.50 | \$ 2.50 | \$ 2.50 |
| 37 Student Engagement | \$ 0.25 | \$ 0.25 | \$ 0.25 |
| 38 Teacher Support (Reed Settlement) | \$ 26.80 | \$ - | \$ - |
| 39 Teacher, Elective | \$ 24.20 | \$ 24.20 | \$ 24.20 |
| 40 Teacher, Elementary (grades 4-5/6) | \$ 3.17 | \$ 3.17 | \$ 3.17 |
| 41 Early Language and Literacy Plan | \$ 1.50 | \$ 1.50 | \$ 1.50 |
| 42 Innovation Schools - TSP Settlement | \$ 50.42 | \$ 50.42 | \$ - |
| 43 Innovation Focus Schools | \$ 1.63 | \$ 1.63 | \$ - |
| 44 Pre-school for All Expansion (PAL) | \$ 26.34 | \$ 26.34 | \$ 26.34 |
| Extended Transitional Kindergarten / Pre school | | | |
| 45 Collaborative Expansion | \$ 9.95 | \$ 9.95 | \$ 9.95 |
| 46 Access Equity, Instruction and Local District | \$ 3.0 | \$ 3.00 | \$ 3.00 |
| 47 Advance Placement | \$ 1.90 | \$ 1.90 | \$ 1.90 |
| 48 Nursing Services | \$ 5.79 | \$ 5.79 | \$ 5.79 |
| 49 Coordinated Professional Development Framework | \$ 1.10 | \$ 1.10 | \$ 1.10 |
| Speech and Language Pathology Services for all PAL and | | | |
| 50 Pre-school Collaborative | \$ 4.70 | \$ 4.70 | \$ 4.70 |
| 51 Assistant Principal | \$ 35.08 | \$ 35.08 | \$ 35.08 |
| 52 Transition Services for Target Student | \$ 6.41 | \$ 6.41 | \$ 6.41 |
| 53 Bilingual Differential | \$ 1.00 | \$ 1.00 | \$ 1.00 |
| 54 Breakfast in The Classroom Incentive | \$ 1.60 | \$ 1.60 | \$ 1.60 |
| 55 School Librarians | \$ 9.57 | \$ 9.57 | \$ 9.57 |
| 56 Counselors | \$ 27.40 | \$ 27.40 | \$ 27.40 |
| 57 School Fiscal Support | \$ 1.39 | \$ 1.39 | \$ 1.39 |
| TBD | \$ 4.06 | \$ 5.55 | \$ 5.07 |
| Total | \$ 621.7 | \$ 620.0 | \$ 602.3 |

BOARD REPORT



Board of Education Report

File #: Rep-550-17/18, **Version:** 1

Adoption of the Superintendent's 2018-19 Final Budget and Fiscal Stabilization Plan - Public Hearing:

June 12, 2018

June 19, 2018

Office of the Chief Financial Officer

Action Proposed:

Staff seeks authorization for the following actions:

- (1) Adoption of the Superintendent's 2018-19 Final Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2018 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) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account ("EPA") for Fiscal Year 2018-19 in accordance with the provision of Proposition 30. (Attachment C)
- (5) Commit funds in 2018-19 for specific use of the ongoing portion of the salary compensation increases.
- (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 2018-19 adopted and modified District budgets and Education Code section 42603. (Attachment E)

Background:

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 2018-19 and the fiscal plan for 2019-20 and 2020-21 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 2018-19

Committed amounts cannot be used for any other purpose unless the Board takes subsequent formal action.

Approval of interfund transfers and temporary borrowings authorization will ensure that interfund transfers or temporary borrowings are authorized beginning in July 2017. District staff will be able to make required and timely interfund transfers or temporary borrowings in the 2017-18 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 2017-18 fiscal year.

Policy Implications:

Budget Impact:

Adoption of a Final Budget for fiscal year 2018-19.

Student Impact:

Issues and Analysis:

Attachments:

Attachment A - Budget Policies and Assumptions

Attachment B - Fiscal Stabilization Plan

Attachment C - Education Protection Act Resolution

Attachment D - Ending Balance Disclosure

Attachment E - Interfund Transfer Schedule

Informatives:

RESPECTFULLY SUBMITTED,



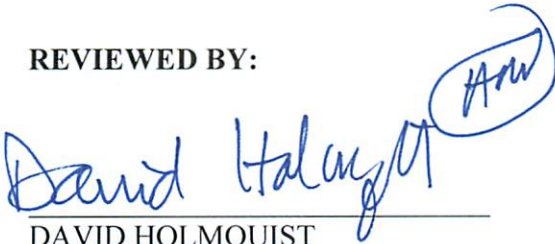
AUSTIN BEUTNER
Superintendent

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

The Superintendent's 2018-19 Final Budget reflects the following:

2018-19 Fiscal Year:

1. 3.00% COLA and a 100% Gap Funding percentage for Local Control Funding Formula (LCFF) revenue.
2. 2.71% COLA for selected categorical programs outside of LCFF.
3. LCFF-funded ADA of 433,079.11 for non-charter schools and 38,741.89 for locally-funded (affiliated) charter schools.
4. Three-year rolling average unduplicated count and percentage of 395,284 and 85.86% average for non-charter schools and 17,806 and 44.42% on average for locally-funded (affiliated) charter schools.
5. Education Protection Account (EPA) portion of LCFF of \$385.5 million to be spent for instruction.
6. LCFF supplemental and concentration expenditure of \$1,204 million. This includes additional proportionality expenditures identified for realignment and redesign process.
7. 2.71% COLA on the State Special Education (AB 602) funding.
8. A net enrollment decline of 16,140 from 2017-18 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment is estimated to increase by approximately 4,839.
9. One-time Discretionary Fund (Mandated Cost Reimbursement) of \$344 per ADA which yields an estimated revenue of \$164.4 million.
10. Funding for employee health and medical benefits at the per participant rate set forth in the 2018-2020 Health and Welfare agreement.
11. No contribution in the Other Postemployment Benefit Plans (OPEB) Trust for 2018-19. This is contrary to the Board-adopted Budget and Finance Policy in November 2013. Any new one-time funding received by the District should be used to make such contribution.
12. Increase of 1.85% in State Teachers' Retirement System (STRS) rates for 2018-19 from 14.43% to 16.28%.

13. Increase of 2.531% in California Public Employees' Retirement System (CalPERS) rates for 2018-19 from 15.531% to 18.062%.

Summary of Selected Employee Benefits in General Fund Regular Programs:

| (in millions) | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------------|---------|---------|---------|---------|
| CalSTRS (Employer) | \$364.3 | \$418.3 | \$471.0 | \$496.3 |
| CalSTRS (On Behalf) ¹ | \$202.5 | \$202.5 | \$202.5 | \$202.5 |
| CalPERS | \$132.5 | \$188.9 | \$206.2 | \$232.7 |
| Health and Welfare | \$901.6 | \$940.7 | \$947.7 | \$955.0 |
| Workers' Compensation Contribution | \$97.6 | \$105.2 | \$105.4 | \$70.3 |
| OPEB Trust | \$100.0 | \$0.0 | \$0.0 | \$0.0 |

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

14. A California Consumer Price Index (CPI) of 3.58% on other operating expenditures, except utilities which is projected to increase by 1.6%.
15. Ongoing and major maintenance resources totaling \$224.6 million, reflecting approximately 3% of budgeted General Fund expenditures.
16. Cafeteria Program support of \$27.2 million (\$1.2 + \$26) in 2018-19 and Child Development support of \$33.8 million in 2018-19.
17. Contribution from all funds of \$126.3 million to the Worker's Compensation fund. Inclusion of total Workers' Compensation actuarially-determined funded liability of \$463.0 million.
18. Inclusion of 2018-19 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) | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------------------------|---------|---------|-----------|-----------|
| Utilities | \$123.2 | \$125.2 | \$126.5 | \$127.5 |
| Maintenance (RRGM) | \$251.1 | \$224.5 | \$223.4 | \$223.6 |
| Debt Service ² | \$24.8 | \$25.1 | \$25.0 | \$24.9 |
| Child Development Fund Support | \$31.0 | \$33.8 | \$34.1 | \$34.1 |
| Cafeteria Support* | \$1.3 | \$1.2 | \$0.0 | \$0.0 |
| Liability Self Insurance Contribution | \$52.3 | \$47.2 | \$47.2 | \$47.6 |
| Special Education** | \$907.2 | \$978.1 | \$1,016.9 | \$1,048.3 |

* \$26 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.

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

² Debt Service is comprised of \$16.0 million in principal and \$9.1 million in interest payments. It is mostly attributable to IT Projects (2007A), Capital Projects-IFS Replacement (2010B), Administration Building Projects (2012A&B) and Refunding Lease (2013A). The total debt service for all District funds is \$25.1 million.

19. A Reserve for Economic Uncertainties totaling \$75 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
20. Inclusion of 2018-19 beginning balances in the General Fund and other funds, reflecting the estimated ending balance as of June 30, 2018 (contained in the District’s Second Interim Financial Report).
21. Estimated 2018-19 ending balances for the General Fund and other funds, reflecting the difference between estimated 2018-19 revenue and expenditure levels.
22. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2018-19 budget.
23. Authority to implement new 2018-19 revenues, if any, and increase budgeted appropriations accordingly.
24. No Carryover of General Fund School Program (program 13027) to individual school sites.
25. Release of carryover from schools and central programs listed in *Appendix I* of this attachment. This is a change in District practice and programs listed have traditional been carried over to the subsequent fiscal year.
26. No set aside for potential R2 (administrator to teacher ratio) penalties and potential disproportionality finding for 2018-19 through 2020-21.
27. Inclusion of 2018-19 cost of the SEIU Local 99 agreement in 2018-19 expenditure (scheduled to go to board on June 12, 2018). Assignment for other potential future salary increases for other bargaining units.
28. *A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources.

*These assumptions were part of the District Fiscal Stabilization Plan in 2017-18.

2019-20 and 2020-21 Fiscal Years:

1. Based on the Los Angeles County of Education (LACOE) 2018-19 Budget Assumption Guidelines, the 2019-20 and 2020-21 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

| | | | | |
|----------------------------------|---------|---------|---------|---------|
| Traditional Schools Only | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| Cost of Living Adjustment (COLA) | 1.56% | 3.00% | 2.57% | 2.67% |
| GAP Funding (%) | 45.17% | 100.0% | 100.0% | 100.0% |

2. LCFF-funded ADA of 421,100.36 and 406,944.99 for non-charter schools and 38,741.89 for locally-funded (affiliated) charter schools for 2019-20 and 2020-21, respectively.
3. For 2019-20 and 2020-21, 3-year rolling average of 85.91% and 85.52% unduplicated counts of 383,685 and 370,101 for traditional district schools. 17,873 or 44.42% and 17,992 or 44.42% on average for locally-funded (affiliated) charter schools for 2019-20 and 2020-21.
4. EPA portion of the LCFF revenue of \$244.3 million in both 2019-20 and 2020-21, for instruction.
5. District spending on supplemental and concentration of \$1,203 million and \$1,185 million in 2019-20 and 2020-21, respectively.
6. For 2019-20 and 2020-21, 2.57% and 2.67% COLA, respectively, on the State portion of Special Education (AB 602 funding).
7. For 2019-20 and 2020-21, 2.57% and 2.67% COLA, respectively, for categorical programs outside of LCFF.
8. For 2019-20, an enrollment decline of 15,175 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 3,041. For 2020-21, an enrollment decline of 12,356 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to increase by 1,901.
9. CPI of 3.36% in 2019-20 and 3.23% in 2020-21 on other operating expenditures, except utilities which were projected to increase by 1% for each fiscal year.
10. Increase of 1.85% in CalSTRS rates for 2019-20 and an increase of 0.97% 2020-21 for estimated rates of 18.13% and 19.10%, respectively.
11. Increase in CalPERS rate of 2.738% and 2.7% for 2019-20 and 2020-21, respectively with estimated rates of 20.8% and 23.5%.
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 2019-20 and 2020-21³. This is contrary to the Board-adopted Budget and Finance Policy in November 2013. Any new one-time funding received by the District should be used to make such contribution.

³ Scheduled Contribution to the OPEB Trust in 2019-20 was part of the 2017-18 Fiscal Stabilization Plan.

14. Ongoing and major maintenance resources of \$223.4 million in 2019-20 and \$223.6 million in 2020-21 reflect 3% of General Fund estimated expenditures and other financing uses.
15. FY 2019-20 and 2020-21 also reflects the Fiscal Stabilization Plans adopted in December 2017 (First Interim) and in March 2018 (Second Interim).
16. Representing the proposed Fiscal Stabilization Plan, inclusion of balancing adjustments for 2019-20 of \$ 112.7 million and \$107.7 million for 2020-21. This includes the 2019-20 beginning balances in the General Fund of \$707.6 million. This results to a positive ending balance of \$2.7 million in 2020-21.

FY 2018-19 Final Budget List of Repurposed Balances

| Category | Program | Program Name | Released Balances | | |
|---|---------|--|-------------------|------------|------------|
| | | | 2018-19 | 2019-20 | 2020-21 |
| General Fund School Allocation | 13027 | General Fund School Program | \$ (172.0) | \$ (11.7) | \$ (10.4) |
| Onetime Discretionary Revenue | | Onetime Discretionary Revenue | \$ (140.9) | | |
| Health & Welfare Contribution | | Reserve H&W Flatline savings | \$ (87.7) | \$ (112.3) | \$ (160.7) |
| Other Post-Employment Benefits (OPEB) Set-Aside | | Reserve for OPEB Set Aside | \$ (50.0) | \$ (100.0) | \$ - |
| KLCS Spectrum Proceed* | | Spectrum Proceed Pending Plan | \$ (63.0) | | |
| ERAF Proceeds | | ERAF Proceeds Pending Plan | \$ (52.3) | \$ - | \$ - |
| Districtwide Costs | | Reserve for Benefit Audit | \$ (35.4) | | |
| Districtwide Costs | 14439 | Non-IMA Carryovers-Supp (PD) | \$ (26.2) | \$ - | \$ - |
| Districtwide Costs | | Reserve for CEIS Disproportionality | | \$ (20.0) | \$ (20.0) |
| Districtwide Costs | | Reserve for Special Education Growth | \$ (19.8) | | |
| Districtwide Costs | | Reserve for Safe Schools Initiative | \$ (7.6) | \$ (7.6) | \$ (7.6) |
| Districtwide Costs | 13736 | Charter Schools Unit | \$ (6.4) | \$ (2.6) | \$ (2.7) |
| Districtwide Costs | | Reserve for Educator Effectiveness | \$ (2.9) | \$ (2.9) | \$ (2.9) |
| Central Office | 10484 | FSD-Emergent Requirements | \$ (1.4) | \$ - | \$ - |
| Central Office | 14502 | P-Card Rebates | \$ (0.2) | \$ - | \$ - |
| Central Office | 10353 | Labor Compliance Penalty Program | \$ (0.1) | \$ - | \$ - |
| Central Office | 14511 | Org-Excellence Professional Development Services | \$ (0.1) | \$ - | \$ - |
| Central Office | 10255 | Toshiba Reimbursement | \$ (0.1) | \$ - | \$ - |
| Central Office | 11668 | School Police - Misc | \$ (0.0) | \$ - | \$ - |
| School Site Programs | Various | Filming and Non-Filming | \$ (20.7) | \$ (4.9) | \$ (4.9) |
| School Site Programs | 11476 | Civic Center | \$ (1.7) | \$ (1.7) | \$ (1.7) |
| School Site Programs | 11430 | Tch Apprentice Prog-ROC-S/B/T | \$ (0.8) | \$ - | \$ - |
| School Site Programs | 10590 | PARA Prof Teacher Training (CTC) | \$ (3.7) | \$ - | \$ - |
| School Site Programs | 10315 | Utilities Savings Sharing Program | \$ (1.3) | \$ - | \$ - |
| School Site Programs | 14219 | Advanced Learning Options Assessments | \$ (1.2) | \$ - | \$ - |
| School Site Programs | 10582 | Alternative Certification-Intern Secondary | \$ (0.7) | \$ - | \$ - |
| School Site Programs | 14861 | Start-Up Costs-New Schools | \$ (0.6) | \$ - | \$ - |
| School Site Programs | 13791 | M & O Services-Wellness Clinics | \$ (0.5) | \$ - | \$ - |
| School Site Programs | 14081 | Calworks Regional Occupational Center Prog | \$ (0.5) | \$ - | \$ - |
| School Site Programs | 10382 | Facilities Services-Wellness Clinics | \$ (0.1) | \$ - | \$ - |
| School Site Programs | 10580 | Alternative Certification-Intern Elementary | \$ (0.0) | \$ - | \$ - |
| | | Total | \$ (697.9) | \$ (263.7) | \$ (210.9) |

*KLCS Spectrum Proceed is released to set aside reserve for benefit legislative change. No reserve for impact of benefit legislative change.

FY 2018-19 Final Budget Fiscal Stabilization Plan

| Item | Description | FY 2018-19 | FY 2019-20 | FY 2020-21 | |
|------|---|---|------------|------------|------------|
| 1 | Items included in the 2018-19 Final Budget | | | | |
| 2 | Repurposed Previously Assigned Funds | Release of carryover from the General School Site Program (13027) , other school site and central office programs and other set aside at the end of 2018-19. For the General School Site Program, schools will receive 17-18 carryover up to 5% of the school's budget. | \$ 598.9 | \$ 263.7 | \$ 210.9 |
| 3 | Repurposed Other Reserve | Reserve for legislative benefit change and benefit audit | \$ 99.0 | \$ - | \$ - |
| 4 | Reserve for Potential Salary Increases | Potential Salary Increases for bargaining units not yet settled | \$ (336.4) | \$ (231.6) | \$ (237.2) |

| Item | Description | FY 2018-19 | FY 2019-20 | FY 2020-21 | Total | |
|------|---|--|------------|------------|------------|----------|
| 5 | Estimated Deficit Before Fiscal Stabilization Plan | | | | | |
| 6 | | \$ - | \$ - | \$ (257.7) | \$ (257.7) | |
| 7 | Additional Fiscal Stabilization Plan | | | | | |
| 8 | Central Office Reduction | Approximately 15% in central office resources | \$ - | \$ 42.9 | \$ 42.9 | \$ 85.8 |
| 9 | Administrator to Teacher Ratio (R2) | Elimination of R2 Penalties. (Pending waiver approval) | \$ 35.0 | \$ 35.0 | \$ 35.0 | \$ 105.0 |
| 10 | Change in Procurement Cycle | 3-year procurement cycle for uniforms | \$ 5.0 | \$ 5.0 | \$ - | \$ 10.0 |
| 11 | Attendance Incentive Increase | Attendance will be self-sustaining | \$ - | \$ 3.0 | \$ 3.0 | \$ 6.0 |
| 12 | Reed Discontinuation of Program | Elimination of Reed Program | \$ - | \$ 26.8 | \$ 26.8 | \$ 53.6 |
| 13 | Subtotal Additional Fiscal Stabilization Plan | | \$ 40.0 | \$ 112.7 | \$ 107.7 | \$ 260.4 |
| 14 | Estimated Balance After Fiscal Stabilization Plan | | | | | \$ 2.7 |

**RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION
PROTECTION ACCOUNT FOR FISCAL YEAR 2018-19**

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 30th 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 _____, 2017.

Board President

Executive Officer of the Board

ATTACHMENT 2
2018-19 Education Protection Account
Budgeted Expenditures by Function - Detail

Expenditures through: June 30, 2019
For Fund 01, Resource 1400 Education Protection Account

| Description | Object Codes | Amount |
|--|--------------|-----------------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 0.00 |
| Revenue Limit Sources | 8010-8099 | 385,517,183.00 |
| 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 |
| TOTAL AVAILABLE | | 385,517,183.00 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 1000-7999) | | |
| Instruction | 1000-1999 | 385,517,183.00 |
| 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 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | 0.00 |

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 2018-19 Final Budget assumed that carryover under the General Fund School Allocation School Site Program (Program 13027) will be limited to 5% of their total budget. In addition, various school sites and central office programs, which traditional been a part of the District's assigned ending balance, will also be released at the end of 2018-19. (Appendix I of Attachment A provides the list of programs that will no longer be carried over)

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 aside for potential salary increases for bargaining units that have not yet settled.

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 \$707.6 million in 2018-19 is a factor in balancing 2019-20 and 2020-21.

The table below shows the calculation of the minimum reserve requirement as well as the estimated assigned and unassigned ending balance for fiscal years 2018-19 through 2020-21:

| Calculation of Minimum (in millions) | 2018-19 | 2019-20 | 2020-21 |
|---|-------------------|-------------------|-------------------|
| Expenditure & Other Financing Uses* | \$ 7,485.4 | \$7,374.1 | \$7,380.6 |
| Minimum Reserve Levels applicable for the District | 1% | 1% | 1% |
| Minimum Reserve Requirements | \$ 74.9 | \$ 73.7 | \$ 73.8 |
| Reserve Cap (if CAP is in effect) is 10% | \$ 748.5 | \$ 737.4 | \$ 738.6 |
| Estimated Assigned and Unassigned Ending Balance | | | |
| Assigned Ending Balances** | \$ 892.3 | \$ 1,198.5 | \$ 1,491.8 |
| Unassigned Ending Balances | | | |
| -Reserve for Economic Uncertainty (9789) | \$ 75.0 | \$ 75.9 | \$ 75.0 |
| -Unassigned/Unappropriated (after fiscal plan) | \$ 707.6 | \$ 377.2 | \$ 2.7 |
| Total Assigned and Unassigned Ending Balance | \$ 1,674.9 | \$ 1,651.6 | \$ 1,569.5 |
| Excess over Minimum | \$ 1,600.0 | \$ 1,577.9 | \$ 1,495.7 |
| Excess over Cap Reserve Requirement (if in effect) | \$ 926.4 | \$914.2 | \$ 830.9 |

*After Fiscal Plan

**After release of estimated school sites and central office assignment

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) | 2018-19 | 2019-20 | 2020-21 |
|---|-----------------|-------------------|-------------------|
| Reserve for Potential Salary Increase | \$ 336.4 | \$ 568.0 | \$ 805.2 |
| Proportionality Carryover(~60% in specific schools) | 341.5 | 406.4 | 452.2 |
| Districtwide Costs* | 69.6 | 78.0 | 86.8 |
| School Site Programs* | 42.0 | 43.2 | 44.5 |
| Central Office* | 3.8 | 3.9 | 4.0 |
| General Fund School Allocation (after fiscal plan)* | 99.0 | 99.0 | 99.0 |
| Total Assigned Ending Balance | \$ 892.3 | \$ 1,198.5 | \$ 1,491.8 |

*After release of estimated school sites and central office assignments.

FY 2018-19 Final Budget Estimated Assigned Ending Balance

| Category | Program | Program Name | 2018-19 | 2019-20 | 2020-21 |
|--|---------|---|-----------------|------------------|------------------|
| Central Office | 14517 | Contr Serv-Energy Conserv | \$ 1.2 | \$ 1.2 | \$ 1.2 |
| | 10317 | Joint-Use Collections | \$ 1.0 | \$ 1.1 | \$ 1.2 |
| | 12106 | ISIS-General Fund Non Cop | \$ 0.7 | \$ 0.7 | \$ 0.7 |
| | 12158 | ERP Program-Proj Reqd-Pos | \$ 0.4 | \$ 0.4 | \$ 0.4 |
| | 10355 | GF ITI - Educational Technology | \$ 0.2 | \$ 0.2 | \$ 0.2 |
| | 15871 | Vehicle Replacement | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| | 16141 | GF-Computer Reimb | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| | 13203 | LTerm Leases-Publishing Costs | \$ 0.0 | \$ 0.0 | \$ 0.0 |
| Central Office Total | | | \$ 3.8 | \$ 3.9 | \$ 4.0 |
| Districtwide Costs | | Reserve for Benefit Legislative Change | \$ - | \$ - | \$ - |
| | 17499 | Benefit Audit | \$ - | \$ - | \$ - |
| | | Educational Revenue Augmentation Fund (ERAF) Proceeds-Settlement | \$ 34.8 | \$ 34.8 | \$ 34.8 |
| | 13793 | M & O Prop 39 Charter Co-Location-Admin | \$ 11.9 | \$ 16.6 | \$ 21.7 |
| | 13039 | LSI-Other Legal Expense | \$ 5.6 | \$ 5.6 | \$ 5.6 |
| | 11714 | Buses - Measure Q | \$ 5.3 | \$ 5.3 | \$ 5.3 |
| | 13783 | Specialized Charter Agreements-M&O | \$ 3.8 | \$ 5.4 | \$ 7.0 |
| | 13782 | Charter Fee for Service - M&O | \$ 3.4 | \$ 4.8 | \$ 6.3 |
| | 13930 | Energy Rebate Conserv-Supp | \$ 1.7 | \$ 1.8 | \$ 1.9 |
| | 10857 | PSC & Other Fee for Service | \$ 1.4 | \$ 1.4 | \$ 1.4 |
| | 13745 | Chrtr Sch Fee For Service-FT | \$ 1.2 | \$ 1.7 | \$ 2.2 |
| | 13786 | Charter Sch Fee-Instruction Div | \$ 0.4 | \$ 0.5 | \$ 0.7 |
| | 11667 | School Police Student Body Security Overtime | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| Districtwide Costs Total | | | \$ 69.6 | \$ 78.0 | \$ 86.8 |
| Proportionality | 10400 | TSP - Investments | \$ 140.5 | \$ 209.1 | \$ 259.9 |
| | 10544 | TSP-Pending Alloc | \$ 112.5 | \$ 112.5 | \$ 112.5 |
| | 10359 | TSP-Settlement | \$ 40.4 | \$ 40.4 | \$ 40.4 |
| | 10397 | TSP - PPS | \$ 23.3 | \$ 23.3 | \$ 23.3 |
| | 10155 | English Learners Transition - Central Office | \$ 20.0 | \$ 16.4 | \$ 11.4 |
| | 10405 | TSP-Parental Engagement | \$ 3.5 | \$ 3.5 | \$ 3.5 |
| | 14423 | Incentive-Brkfst-Discretionary | \$ 0.9 | \$ 0.9 | \$ 0.9 |
| | 10543 | TSP-Innovation-Focus Sch | \$ 0.5 | \$ 0.5 | \$ 0.5 |
| Proportionality Total | | | \$ 341.5 | \$ 406.4 | \$ 452.2 |
| Reserve for Salary Increase | 17499 | Salary Increase Set Aside | \$ 336.4 | \$ 568.0 | \$ 805.2 |
| Reserve for Salary Increase Total | | | \$ 336.4 | \$ 568.0 | \$ 805.2 |
| School Site Programs | Various | Donations Accounts | \$ 24.0 | \$ 25.4 | \$ 26.8 |
| | 13723 | Chrtr Sch Categorical Blk Grnt | \$ 6.9 | \$ 6.7 | \$ 6.4 |
| | 10257 | Software Bundle | \$ 3.9 | \$ 3.9 | \$ 3.9 |
| | 13724 | Chrtr Sch Alloc In Lieu Of EIA | \$ 1.8 | \$ 1.7 | \$ 1.7 |
| | 14129 | Districtwide Report Card - Support | \$ 1.3 | \$ 1.3 | \$ 1.3 |
| | 15829 | Star Program | \$ 0.9 | \$ 0.9 | \$ 0.9 |
| | 13950 | IMA-Library Fines | \$ 0.6 | \$ 0.6 | \$ 0.6 |
| | 14340 | Transcripts Of Pupils' Records | \$ 0.6 | \$ 0.6 | \$ 0.6 |
| | 13787 | Charter School Charges | \$ 0.5 | \$ 0.7 | \$ 0.9 |
| | 14151 | Obsolete Textbooks | \$ 0.5 | \$ 0.5 | \$ 0.5 |
| | 10381 | Lease/Rental Proceeds-Charter Agreement | \$ 0.3 | \$ 0.3 | \$ 0.3 |
| | 14220 | Advance Placement Test Fee | \$ 0.3 | \$ 0.3 | \$ 0.3 |
| | 17629 | SDEP-Extended Kindergarten Prg | \$ 0.2 | \$ 0.2 | \$ 0.2 |
| | 10356 | ARC Reimbursement-After School Program | \$ 0.1 | \$ 0.1 | \$ 0.1 |
| | 10581 | School Community Violence Prevention | \$ 0.0 | \$ 0.0 | \$ 0.0 |
| | 16449 | Rsv Math & Science Donation | \$ 0.0 | \$ 0.0 | \$ 0.0 |
| | 10194 | Partner Program | \$ (0.0) | \$ (0.0) | \$ (0.0) |
| School Site Programs Total | | | \$ 42.0 | \$ 43.2 | \$ 44.5 |
| General Fund School Allocation | 13027 | General Fund School Program | \$ 99.0 | \$ 99.0 | \$ 99.0 |
| Grand Total | | | \$ 892.3 | \$ 1198.5 | \$ 1491.8 |

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

| <u>FROM:</u> | <u>TO:</u> | <u>PURPOSE:</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18*</u> |
|-----------------------------|--------------------------|---------------------------------------|----------------|----------------|-----------------|
| General Fund | Child Development Fund | Support | \$ 29,944 | \$ 31,161 | \$ 5,200 |
| General Fund | Special Reserve Fund | Reimbursement of capital expenditures | | | 189 |
| General Fund | Health and Welfare | Medicare Part D subsidv | 4,290 | | |
| General Fund | Adult Education Fund | Support for Adult Education Program | 2 | 10,619 | 39 |
| General Fund | Cafeteria Fund | Support | 21,657 | 3,772 | |
| General Fund | Capital Services Fund | Debt service | 33,725 | 33,099 | 24,581 |
| General Fund | District Bond Funds | Reimbursement of capital | 276 | 83 | 1,700 |
| Special Reserve Fund | Capital Services Fund | Debt service | | 1 | 6 |
| Special Reserve Fund | General Fund | Reimbursement of capital expenditures | | 67 | 141 |
| Special Reserve Fund | District Bond Funds | Reimbursement of capital | 3,026 | 283 | 1,001 |
| Special Reserve Fund | County School Facilities | Reimbursement of capital | 275 | 80 | |
| Special Reserve Fund | Adult Education Fund | Funding for capital expenditures | 903 | | |
| Special Reserve Fund- | General Fund | Reimbursement of capital | 30,000 | 20,000 | |
| Special Reserve Fund- | District Bond Funds | Reimbursement of capital | | 120 | |
| Capital Facilities Fund | Capital Services Fund | Debt service | 9,573 | 9,571 | 9,529 |
| Capital Facilities Fund | District Bond Funds | Reimbursement of capital | 20,624 | 55 | 277 |
| Capital Facilities Fund | County School Facilities | Reimbursement of capital | 37 | | 700 |
| Adult Education Fund | General Fund | Reimbursement of expenditures | 902 | | 15 |
| Adult Education Fund | District Bond Funds | Reimbursement of capital | 2 | | |
| County School Facilities | General Fund | Reimbursement of capital | 6 | 2,180 | 6 |
| County School Facilities | Special Reserve Fund | Reimbursement of capital | 100 | 1 | |
| County School Facilities | Capital Facilities Fund | Reimbursement of capital | 247 | 6,718 | |
| County School Facilities | District Bond Funds | Reimbursement of capital | 45,249 | 109,990 | 51,627 |
| Building Fd - Measure R | General Fund | Reimbursement of capital expenditures | 222 | 541 | 145 |
| Building Fd - Measure R | District Bond Funds | Reimbursement of capital expenditures | 1,216 | 730 | 183 |
| Building Fd - Measure R | County School Facilities | Reimbursement of capital expenditures | 734 | 3,155 | 125 |
| Building Fd - Measure R | Special Reserve Fund | Reimbursement of capital expenditures | 1,797 | 606 | |
| Building Fd - Bond Proceeds | District Bond Funds | Reimbursement of capital expenditures | 4,000 | 837 | |
| Building Fd - Bond | County School Facilities | Reimbursement of capital | 455 | 1,089 | 2,992 |
| Building Fd - Measure K | General Fund | Reimbursement of capital expenditures | | 292 | |
| Building Fd - Measure K | County School Facilities | Reimbursement of capital expenditures | 528 | 178 | 375 |
| Building Fd - Measure K | District Bond Funds | Reimbursement of capital expenditures | 10,072 | 235 | 7,959 |
| Building Fd - Measure K | Special Reserve Fund | Reimbursement of capital expenditures | | | 1 |
| Building Fd - Measure Y | General Fund | Reimbursement of capital | 103 | 3,195 | 53 |
| Building Fd - Measure Y | Cafeteria Fund | Reimbursement of capital | 35 | | |
| Building Fd - Measure Y | District Bond Funds | Reimbursement of capital | 439 | 645 | 2,638 |
| Building Fd - Measure Y | County School Facilities | Reimbursement of capital | 48 | 1,037 | 1,193 |
| Building Fd - Measure Y | Special Reserve Fund- | Reimbursement of capital | 4 | | |
| Building Fd - Measure Y | Special Reserve Fund | Reimbursement of capital | 952 | | 11 |
| Building Fd - Measure Q | General Fund | Reimbursement of capital | 19,976 | 10,187 | 80 |
| Building Fd - Measure Q | Cafeteria Fund | Reimbursement of capital | | 484 | |
| Building Fd - Measure Q | District Bond Funds | Reimbursement of capital | 332 | 4,902 | 470 |
| Building Fd - Measure Q | County School Facilities | Reimbursement of capital | | | 118 |
| Building Fd - Measure Q | Special Reserve Fund | Reimbursement of capital | 4 | 458 | 1,519 |
| Building Fund | District Bond Funds | Reimbursement of capital | 440 | | |
| | | | 242,195 | 256,371 | 112,873 |

* Transactions are through 4/30/2018

**Los Angeles Unified School District
Temporary Borrowings
FY 2017-18**

| From | To | Amount Transferred* | | Date Borrowed | Date Settled* |
|--------------|----------------|----------------------------|------------------------|----------------------|------------------------------------|
| General Fund | Cafeteria Fund | \$ 5,000,000 | Cash flow requirements | 10/24/2017 | 11/20/2017 |
| General Fund | Cafeteria Fund | \$ 3,500,000 | Cash flow requirements | 10/31/2017 | \$2.0M-11/20/17; \$1.5M 12/5/17 |
| General Fund | Cafeteria Fund | \$ 3,000,000 | Cash flow requirements | 11/3/2017 | 12/5/2017 |
| General Fund | Cafeteria Fund | \$ 3,600,000 | Cash flow requirements | 11/30/2017 | 12/5/2017 |
| General Fund | Child Fund | \$ 4,000,000 | Cash flow requirements | 4/6/2017 | 7/27/2017 |
| General Fund | Child Fund | \$ 13,000,000 | Cash flow requirements | 5/9/2017 | \$11.0M-7/27/17; \$2.0M-8/9/17 |
| General Fund | Child Fund | \$ 10,000,000 | Cash flow requirements | 7/5/17 | 8/9/2017 |
| General Fund | Child Fund | \$ 2,000,000 | Cash flow requirements | 11/28/2017 | 12/18/2017 |
| General Fund | Child Fund | \$ 5,000,000 | Cash flow requirements | 3/20/2018 | |
| General Fund | Child Fund | \$ 5,000,000 | Cash flow requirements | 5/10/2018 | |
| General Fund | Child Fund | \$ 5,000,000 | Cash flow requirements | 5/23/2018 | |
| Measure K | Measure Y | \$ 5,000,000 | Cash flow requirements | 7/27/2017 | 3/14/2018 |
| Measure K | Measure Y | \$ 5,000,000 | Cash flow requirements | 8/23/2017 | 3/14/2018 |
| Measure K | Measure Y | \$ 5,000,000 | Cash flow requirements | 9/22/2017 | 3/14/2018 |
| Measure K | Measure Y | \$ 5,000,000 | Cash flow requirements | 10/16/2017 | 3/14/2018 |
| Measure K | Measure Y | \$ 5,000,000 | Cash flow requirements | 11/21/2017 | 3/14/2018 |
| Measure K | Measure Y | \$ 5,000,000 | Cash flow requirements | 11/28/2017 | 3/14/2018 |
| Measure K | Measure Y | \$ 5,000,000 | Cash flow requirements | 2/5/2018 | 3/14/2018 |
| Measure K | Measure Y | \$ 5,000,000 | Cash flow requirements | 2/21/2018 | 3/14/2018 |

*As of May 23 , 2018

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

ANNUAL BUDGET REPORT:
July 1, 2018 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 07, 2018

Place: Board Room 333 S. Beaudry Ave., L
Date: June 12, 2018
Time: 01:00 PM

Adoption Date: June 19, 2018

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 |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|--|---|--------------|------------|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) 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 19, 2018 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? | | X |

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

| | |
|---|-------------------|
| Total liabilities actuarially determined: | \$ 463,019,970.00 |
| Less: Amount of total liabilities reserved in budget: | \$ 463,019,970.00 |
| 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: | |
|-------|---|---------------------------------|-------------------|
| | | 2017-18 Estimated Actuals | 2018-19 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 | G | |
| 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: | |
|------|---|---------------------------------|-------------------|
| | | 2017-18 Estimated Actuals | 2018-19 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 | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|--------------------|---------------------------|--------------------|--------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,441,972,188.00 | 0.00 | 5,441,972,188.00 | 5,631,979,528.00 | 0.00 | 5,631,979,528.00 | 3.5% |
| 2) Federal Revenue | | 8100-8299 | 8,288,895.00 | 577,792,943.00 | 586,081,838.00 | 7,861,114.00 | 688,522,507.00 | 696,383,621.00 | 18.8% |
| 3) Other State Revenue | | 8300-8599 | 171,110,029.00 | 760,742,516.00 | 931,852,545.00 | 258,778,531.00 | 762,195,159.00 | 1,020,973,690.00 | 9.6% |
| 4) Other Local Revenue | | 8800-8799 | 218,542,715.41 | 10,849,474.00 | 229,392,189.41 | 128,465,391.00 | 12,035,260.00 | 140,500,651.00 | -38.8% |
| 5) TOTAL, REVENUES | | | 5,839,913,827.41 | 1,349,384,933.00 | 7,189,298,760.41 | 6,027,084,564.00 | 1,462,752,926.00 | 7,489,837,490.00 | 4.2% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,107,709,584.00 | 730,393,535.00 | 2,838,103,119.00 | 2,119,834,720.00 | 684,087,927.05 | 2,803,922,647.05 | -1.2% |
| 2) Classified Salaries | | 2000-2999 | 576,666,202.00 | 403,639,445.00 | 980,305,647.00 | 620,188,225.00 | 387,629,539.00 | 1,007,827,764.00 | 2.8% |
| 3) Employee Benefits | | 3000-3999 | 1,244,780,875.00 | 769,686,864.00 | 2,014,447,739.00 | 1,288,743,978.00 | 793,709,521.00 | 2,062,453,497.00 | 2.4% |
| 4) Books and Supplies | | 4000-4999 | 240,357,880.00 | 117,956,018.90 | 358,313,898.90 | 371,206,819.00 | 342,112,128.45 | 713,318,747.45 | 99.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 410,938,799.00 | 439,023,700.00 | 849,962,499.00 | 475,970,808.00 | 376,446,036.01 | 852,416,844.01 | 0.3% |
| 6) Capital Outlay | | 6000-6999 | 24,823,820.00 | 2,253,977.00 | 27,077,797.00 | 6,810,116.00 | 2,016,398.00 | 8,826,514.00 | -67.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 7,987,002.00 | 0.00 | 7,987,002.00 | 8,361,730.00 | 0.00 | 8,361,730.00 | 4.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (100,821,986.17) | 75,974,989.17 | (24,846,997.00) | (134,005,408.00) | 102,249,373.00 | (31,756,035.00) | 27.8% |
| 9) TOTAL, EXPENDITURES | | | 4,512,422,175.83 | 2,538,928,529.07 | 7,051,350,704.90 | 4,737,120,788.00 | 2,688,250,922.51 | 7,425,371,708.51 | 5.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9) | | | | | | | | | |
| | | | 1,327,491,651.58 | (1,189,543,596.07) | 137,948,055.51 | 1,289,963,778.00 | (1,225,497,996.51) | 64,465,781.49 | -53.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 37,587,962.00 | 85,280.00 | 37,673,242.00 | 20,000,000.00 | 0.00 | 20,000,000.00 | -46.9% |
| b) Transfers Out | | 7800-7829 | 58,407,493.00 | 5,909.00 | 58,413,402.00 | 60,045,121.00 | 0.00 | 60,045,121.00 | 2.8% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 595,701.00 | 0.00 | 595,701.00 | 300,000.00 | 0.00 | 300,000.00 | -49.6% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,161,621,644.26) | 1,161,621,644.26 | 0.00 | (1,202,689,891.00) | 1,202,689,891.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,181,845,474.26) | 1,161,701,015.26 | (20,144,459.00) | (1,242,434,812.00) | 1,202,689,891.00 | (39,745,121.00) | 97.3% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 145,846,177.32 | (27,842,580.81) | 117,803,596.51 | 47,528,966.00 | (22,808,305.51) | 24,720,660.49 | -79.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,602,089,544.64 | 163,053,900.43 | 1,765,143,445.07 | 1,747,735,721.96 | 135,211,319.62 | 1,882,947,041.58 | 6.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,602,089,544.64 | 163,053,900.43 | 1,765,143,445.07 | 1,747,735,721.96 | 135,211,319.62 | 1,882,947,041.58 | 6.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,602,089,544.64 | 163,053,900.43 | 1,765,143,445.07 | 1,747,735,721.96 | 135,211,319.62 | 1,882,947,041.58 | 6.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,747,735,721.96 | 135,211,319.62 | 1,882,947,041.58 | 1,795,264,687.96 | 112,403,014.11 | 1,907,667,702.07 | 1.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,755,945.16 | 0.00 | 2,755,945.16 | 2,755,946.00 | 0.00 | 2,755,946.00 | 0.0% |
| Stores | | 9712 | 18,580,730.92 | 0.00 | 18,580,730.92 | 18,580,731.00 | 0.00 | 18,580,731.00 | 0.0% |
| Prepaid Items | | 9713 | 7,166,349.00 | 0.00 | 7,166,349.00 | 7,166,349.00 | 0.00 | 7,166,349.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 135,211,319.62 | 135,211,319.62 | 0.00 | 112,403,014.11 | 112,403,014.11 | -16.9% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 91,894,433.00 | 0.00 | 91,894,433.00 | New |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 972,565,882.00 | 0.00 | 972,565,882.00 | 892,266,404.00 | 0.00 | 892,266,404.00 | -8.3% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 75,381,322.00 | 0.00 | 75,381,322.00 | 75,004,168.00 | 0.00 | 75,004,168.00 | -0.5% |
| Unassigned/Unappropriated Amount | | 9790 | 671,285,492.88 | 0.00 | 671,285,492.88 | 707,596,656.96 | 0.00 | 707,596,656.96 | 5.4% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 2,222,166,522.11 | (34,499,865.11) | 2,187,666,657.00 | | | | |
| 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 | 2,755,945.16 | 0.00 | 2,755,945.16 | | | | |
| 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 | 2,029,485.25 | 2,629,632.00 | 4,659,117.25 | | | | |
| 4) Due from Grantor Government | | 9290 | 14,700,000.00 | 303,559,146.25 | 318,259,146.25 | | | | |
| 5) Due from Other Funds | | 9310 | 27,000,000.00 | 0.00 | 27,000,000.00 | | | | |
| 6) Stores | | 9320 | 18,580,730.92 | 0.00 | 18,580,730.92 | | | | |
| 7) Prepaid Expenditures | | 9330 | 7,166,349.00 | 0.00 | 7,166,349.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 2,294,409,032.44 | 271,688,913.14 | 2,566,097,945.58 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 429,367,059.77 | 92,423,058.59 | 521,790,118.36 | | | | |
| 2) Due to Grantor Governments | | 9590 | 93,364,771.64 | 0.00 | 93,364,771.64 | | | | |
| 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 | 23,941,479.07 | 44,054,534.93 | 67,996,014.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 546,673,310.48 | 136,477,593.52 | 683,150,904.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 1,747,735,721.96 | 135,211,319.62 | 1,882,947,041.58 | | | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|-------------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 3,617,028,589.00 | 0.00 | 3,617,028,589.00 | 4,056,264,331.00 | 0.00 | 4,056,264,331.00 | 12.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 625,522,814.00 | 0.00 | 625,522,814.00 | 385,517,183.00 | 0.00 | 385,517,183.00 | -38.4% |
| 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 | 6,750,906.00 | 0.00 | 6,750,906.00 | 6,750,906.00 | 0.00 | 6,750,906.00 | 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 | 7,137,323.00 | 0.00 | 7,137,323.00 | 7,137,323.00 | 0.00 | 7,137,323.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 1,081,031,579.00 | 0.00 | 1,081,031,579.00 | 1,081,031,579.00 | 0.00 | 1,081,031,579.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 39,483,937.00 | 0.00 | 39,483,937.00 | 39,483,937.00 | 0.00 | 39,483,937.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 32,722,857.00 | 0.00 | 32,722,857.00 | 32,722,857.00 | 0.00 | 32,722,857.00 | 0.0% |
| Supplemental Taxes | | 8044 | 25,588,475.00 | 0.00 | 25,588,475.00 | 25,588,475.00 | 0.00 | 25,588,475.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 247,089,042.00 | 0.00 | 247,089,042.00 | 247,089,042.00 | 0.00 | 247,089,042.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 29,337,143.00 | 0.00 | 29,337,143.00 | 33,202,212.00 | 0.00 | 33,202,212.00 | 13.2% |
| 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% |
| Subtotal, LCFF Sources | | | 5,711,692,822.00 | 0.00 | 5,711,692,822.00 | 5,914,788,002.00 | 0.00 | 5,914,788,002.00 | 3.6% |
| LCFF Transfers | | | | | | | | | |
| 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 | (269,720,634.00) | 0.00 | (269,720,634.00) | (282,808,474.00) | 0.00 | (282,808,474.00) | 4.9% |
| 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% |
| TOTAL, LCFF SOURCES | | | 5,441,972,188.00 | 0.00 | 5,441,972,188.00 | 5,631,979,528.00 | 0.00 | 5,631,979,528.00 | 3.5% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 116,700,732.00 | 116,700,732.00 | 0.00 | 113,850,111.00 | 113,850,111.00 | -2.4% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 24,780,987.00 | 24,780,987.00 | 0.00 | 26,270,867.00 | 26,270,867.00 | 6.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 2,552,146.00 | 2,552,146.00 | 0.00 | 1,014,804.00 | 1,014,804.00 | -60.2% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 312,946,135.00 | 312,946,135.00 | | 398,678,224.00 | 398,678,224.00 | 27.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 1,095,984.00 | 1,095,984.00 | | 1,225,417.00 | 1,225,417.00 | 11.8% |
| Title II, Part A, Educator Quality | 4035 | 8290 | | 30,638,155.00 | 30,638,155.00 | | 32,456,749.00 | 32,456,749.00 | 5.9% |
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | | 1,817,355.00 | 1,817,355.00 | | 3,374,722.00 | 3,374,722.00 | 85.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 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 | | 11,088,212.00 | 11,088,212.00 | | 16,054,925.00 | 16,054,925.00 | 45.1% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5830 | 8290 | | 33,801,743.00 | 33,801,743.00 | | 21,238,132.00 | 21,238,132.00 | -37.2% |
| Other NCLB / Every Student Succeeds Act | 5510, 5830 | 8290 | | 33,801,743.00 | 33,801,743.00 | | 21,238,132.00 | 21,238,132.00 | -37.2% |
| Career and Technical Education | 3500-3599 | 8290 | | 5,281,138.00 | 5,281,138.00 | | 5,151,366.00 | 5,151,366.00 | -2.5% |
| All Other Federal Revenue | All Other | 8290 | 8,288,895.00 | 37,060,356.00 | 45,349,251.00 | 7,861,114.00 | 69,107,190.00 | 76,968,304.00 | 69.7% |
| TOTAL, FEDERAL REVENUE | | | 8,288,895.00 | 577,792,943.00 | 586,081,838.00 | 7,861,114.00 | 688,522,507.00 | 696,383,621.00 | 18.8% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 358,857,474.00 | 358,857,474.00 | | 360,923,969.00 | 360,923,969.00 | 0.6% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 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 | 90,071,073.00 | 0.00 | 90,071,073.00 | 182,350,459.00 | 0.00 | 182,350,459.00 | 102.5% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 74,263,563.00 | 26,409,710.00 | 100,673,273.00 | 70,344,114.00 | 23,126,832.00 | 93,470,946.00 | -7.2% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 78,406,928.00 | 78,406,928.00 | | 79,587,919.00 | 79,587,919.00 | 1.5% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 1,500,796.00 | 1,500,796.00 | | 1,485,017.00 | 1,485,017.00 | -1.1% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 29,222,985.00 | 29,222,985.00 | | 500,000.00 | 500,000.00 | -98.3% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 13,760,362.00 | 13,760,362.00 | | 40,960,362.00 | 40,960,362.00 | 197.7% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 130,100.00 | 130,100.00 | | 0.00 | 0.00 | -100.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 6,775,393.00 | 249,367,888.00 | 256,143,281.00 | 6,083,958.00 | 252,524,807.00 | 258,608,765.00 | 1.0% |
| TOTAL, OTHER STATE REVENUE | | | 171,110,029.00 | 760,742,516.00 | 931,852,545.00 | 258,778,531.00 | 762,195,159.00 | 1,020,973,690.00 | 9.6% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------------|---------------------------|-------------------------|-------------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 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 | 375,000.00 | 0.00 | 375,000.00 | 375,000.00 | 0.00 | 375,000.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 20,439,160.00 | 0.00 | 20,439,160.00 | 26,038,000.00 | 0.00 | 26,038,000.00 | 27.4% |
| Interest | | 8660 | 18,911,501.00 | 800,000.00 | 19,711,501.00 | 23,295,568.00 | 0.00 | 23,295,568.00 | 18.2% |
| 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 | 259,150.00 | 0.00 | 259,150.00 | 395,759.00 | 0.00 | 395,759.00 | 52.7% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 39,992,215.41 | 0.00 | 39,992,215.41 | 41,077,599.00 | 0.00 | 41,077,599.00 | 2.7% |
| 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 | 138,565,532.00 | 9,946,370.00 | 148,511,902.00 | 37,263,308.00 | 12,035,260.00 | 49,318,568.00 | -66.8% |
| Tuition | | 8710 | 0.00 | 103,104.00 | 103,104.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 218,542,715.41 | 10,849,474.00 | 229,392,189.41 | 128,465,391.00 | 12,035,260.00 | 140,500,651.00 | -38.8% |
| TOTAL, REVENUES | | | 5,839,913,827.41 | 1,349,384,933.00 | 7,189,298,760.41 | 6,027,084,564.00 | 1,462,752,926.00 | 7,489,837,490.00 | 4.2% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-----------------------|---------------------------|-------------------------|-----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,657,678,451.00 | 452,544,325.00 | 2,110,222,776.00 | 1,672,418,937.00 | 407,876,260.93 | 2,080,295,197.93 | -1.4% |
| Certificated Pupil Support Salaries | | 1200 | 148,612,489.00 | 124,205,168.00 | 270,817,657.00 | 144,821,830.00 | 134,625,076.00 | 279,246,906.00 | 3.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 244,838,453.00 | 68,220,210.00 | 313,058,663.00 | 248,480,037.00 | 59,273,490.12 | 307,753,527.12 | -1.7% |
| Other Certificated Salaries | | 1900 | 58,580,191.00 | 85,423,832.00 | 144,004,023.00 | 54,313,916.00 | 82,313,100.00 | 136,627,016.00 | -5.1% |
| TOTAL, CERTIFICATED SALARIES | | | 2,107,709,584.00 | 730,393,535.00 | 2,838,103,119.00 | 2,119,834,720.00 | 684,087,927.05 | 2,803,922,647.05 | -1.2% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 6,844,834.00 | 222,644,839.00 | 229,489,673.00 | 36,802,307.00 | 213,511,423.00 | 250,313,730.00 | 9.1% |
| Classified Support Salaries | | 2200 | 259,190,662.00 | 95,581,085.00 | 354,771,747.00 | 269,204,169.00 | 89,561,417.00 | 358,765,586.00 | 1.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 22,457,201.00 | 2,908,688.00 | 25,365,889.00 | 22,030,669.00 | 2,318,843.00 | 24,349,512.00 | -4.0% |
| Clerical, Technical and Office Salaries | | 2400 | 227,750,522.00 | 33,402,615.00 | 261,153,137.00 | 227,899,668.00 | 33,846,058.00 | 261,745,726.00 | 0.2% |
| Other Classified Salaries | | 2900 | 60,422,983.00 | 49,102,218.00 | 109,525,201.00 | 64,261,412.00 | 48,391,798.00 | 112,653,210.00 | 2.9% |
| TOTAL, CLASSIFIED SALARIES | | | 576,666,202.00 | 403,639,445.00 | 980,305,647.00 | 620,198,225.00 | 387,629,539.00 | 1,007,827,764.00 | 2.8% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 299,322,956.00 | 301,155,772.00 | 600,478,728.00 | 347,200,527.00 | 308,888,845.00 | 656,089,372.00 | 9.3% |
| PERS | | 3201-3202 | 83,497,029.00 | 53,843,292.00 | 137,340,321.00 | 123,968,652.00 | 62,570,116.00 | 186,538,768.00 | 35.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 72,130,047.00 | 41,584,760.00 | 113,714,807.00 | 76,932,029.00 | 41,641,483.00 | 118,573,512.00 | 4.3% |
| Health and Welfare Benefits | | 3401-3402 | 470,774,315.00 | 225,370,002.00 | 696,144,317.00 | 462,355,346.00 | 262,850,842.00 | 725,206,188.00 | 4.2% |
| Unemployment Insurance | | 3501-3502 | 1,966,955.00 | 777,179.00 | 2,744,134.00 | 1,713,305.00 | 655,099.00 | 2,368,404.00 | -13.7% |
| Workers' Compensation | | 3601-3602 | 74,895,125.00 | 32,680,089.00 | 107,575,214.00 | 81,921,811.00 | 32,687,795.00 | 114,609,606.00 | 6.5% |
| OPEB, Allocated | | 3701-3702 | 171,170,393.00 | 80,169,638.00 | 251,340,031.00 | 174,652,506.00 | 84,415,341.00 | 259,067,847.00 | 3.1% |
| OPEB, Active Employees | | 3751-3752 | 71,004,055.00 | 34,106,121.00 | 105,110,176.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 11.00 | 11.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,244,780,875.00 | 769,686,864.00 | 2,014,447,739.00 | 1,268,743,976.00 | 793,709,521.00 | 2,062,453,497.00 | 2.4% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 116,628,096.00 | 28,409,963.00 | 143,038,059.00 | 107,729,951.00 | 23,131,692.00 | 130,861,643.00 | -8.5% |
| Books and Other Reference Materials | | 4200 | 1,056,833.00 | 7,345,460.00 | 8,402,293.00 | 681,530.00 | 40,221.00 | 721,751.00 | -91.4% |
| Materials and Supplies | | 4300 | 101,228,649.00 | 75,940,218.90 | 177,168,867.90 | 253,720,792.00 | 317,042,347.45 | 570,763,139.45 | 222.2% |
| Noncapitalized Equipment | | 4400 | 19,816,543.00 | 8,181,480.00 | 27,998,023.00 | 7,394,370.00 | 1,793,421.00 | 9,187,791.00 | -67.2% |
| Food | | 4700 | 1,627,759.00 | 78,897.00 | 1,706,656.00 | 1,679,976.00 | 104,447.00 | 1,784,423.00 | 4.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 240,357,880.00 | 117,956,018.90 | 358,313,898.90 | 371,206,619.00 | 342,112,128.45 | 713,318,747.45 | 99.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 56,271,901.00 | 310,737,587.00 | 367,009,488.00 | 58,037,260.00 | 294,771,709.00 | 352,808,989.00 | -3.9% |
| Travel and Conferences | | 5200 | 4,532,388.00 | 4,226,451.00 | 8,758,839.00 | 3,570,165.00 | 1,149,099.00 | 4,719,264.00 | -46.1% |
| Dues and Memberships | | 5300 | 2,108,879.00 | 209,196.00 | 2,318,075.00 | 2,137,408.00 | 400.00 | 2,137,808.00 | -7.8% |
| Insurance | | 5400 - 5450 | 50,072,854.00 | 21.00 | 50,072,875.00 | 51,302,449.00 | 0.00 | 51,302,449.00 | 2.5% |
| Operations and Housekeeping Services | | 5500 | 143,270,417.00 | 62,778.00 | 143,333,195.00 | 144,913,946.00 | 15,000.00 | 144,928,946.00 | 1.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 12,998,261.00 | 5,797,320.00 | 18,795,581.00 | 14,248,669.00 | 14,569,527.00 | 28,818,196.00 | 53.3% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 125,127,548.00 | 117,630,020.00 | 242,757,568.00 | 182,277,879.00 | 65,653,965.01 | 247,931,844.01 | 2.1% |
| Communications | | 5900 | 16,556,551.00 | 360,327.00 | 16,916,878.00 | 19,483,012.00 | 286,336.00 | 19,769,348.00 | 16.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 410,938,799.00 | 439,023,700.00 | 849,962,499.00 | 475,970,808.00 | 376,446,036.01 | 852,416,844.01 | 0.3% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------------|---------------------------|-------------------------|-------------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 19,484.00 | 0.00 | 19,484.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 2,864,005.00 | 51,110.00 | 2,915,115.00 | 107,158.00 | 0.00 | 107,158.00 | -96.3% |
| 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 | 21,940,331.00 | 2,202,867.00 | 24,143,198.00 | 6,702,958.00 | 2,016,398.00 | 8,719,356.00 | -63.9% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 24,823,820.00 | 2,253,977.00 | 27,077,797.00 | 6,810,116.00 | 2,016,398.00 | 8,826,514.00 | -67.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 103,967.00 | 0.00 | 103,967.00 | 650,466.00 | 0.00 | 650,466.00 | 525.6% |
| Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools | | 7141 | 143,630.00 | 0.00 | 143,630.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 1,031,149.00 | 0.00 | 1,031,149.00 | 1,003,008.00 | 0.00 | 1,003,008.00 | -2.7% |
| 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 | 50,407.00 | 0.00 | 50,407.00 | 50,407.00 | 0.00 | 50,407.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 657,849.00 | 0.00 | 657,849.00 | 657,849.00 | 0.00 | 657,849.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 7,987,002.00 | 0.00 | 7,987,002.00 | 8,361,730.00 | 0.00 | 8,361,730.00 | 4.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (75,974,989.17) | 75,974,989.17 | 0.00 | (102,249,373.00) | 102,249,373.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (24,846,997.00) | 0.00 | (24,846,997.00) | (31,756,035.00) | 0.00 | (31,756,035.00) | 27.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (100,821,986.17) | 75,974,989.17 | (24,846,997.00) | (134,005,408.00) | 102,249,373.00 | (31,756,035.00) | 27.8% |
| TOTAL, EXPENDITURES | | | 4,512,422,175.83 | 2,538,928,529.07 | 7,051,350,704.90 | 4,737,120,786.00 | 2,688,250,922.51 | 7,425,371,708.51 | 5.3% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------------|---------------------------|---------------------------|-------------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 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 | 17,587,962.00 | 85,280.00 | 17,673,242.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 37,587,962.00 | 85,280.00 | 37,673,242.00 | 20,000,000.00 | 0.00 | 20,000,000.00 | -46.9% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 31,040,353.00 | 0.00 | 31,040,353.00 | 33,804,319.00 | 0.00 | 33,804,319.00 | 8.9% |
| 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 | 1,253,652.00 | 0.00 | 1,253,652.00 | 1,188,095.00 | 0.00 | 1,188,095.00 | -5.2% |
| Other Authorized Interfund Transfers Out | | 7619 | 26,113,468.00 | 5,909.00 | 26,119,397.00 | 25,052,707.00 | 0.00 | 25,052,707.00 | -4.1% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 58,407,483.00 | 5,909.00 | 58,413,402.00 | 60,045,121.00 | 0.00 | 60,045,121.00 | 2.8% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 300,000.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 295,701.00 | 0.00 | 295,701.00 | 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% |
| (c) TOTAL, SOURCES | | | 595,701.00 | 0.00 | 595,701.00 | 300,000.00 | 0.00 | 300,000.00 | -49.6% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,161,621,644.26) | 1,161,621,644.26 | 0.00 | (1,202,689,691.00) | 1,202,689,691.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,161,621,644.26) | 1,161,621,644.26 | 0.00 | (1,202,689,691.00) | 1,202,689,691.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (1,181,845,474.26) | 1,161,701,015.26 | (20,144,459.00) | (1,242,434,812.00) | 1,202,689,691.00 | (39,745,121.00) | 97.3% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|--------------------|---------------------------|--------------------|--------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,441,972,188.00 | 0.00 | 5,441,972,188.00 | 5,631,979,528.00 | 0.00 | 5,631,979,528.00 | 3.5% |
| 2) Federal Revenue | | 8100-8299 | 8,288,895.00 | 577,792,943.00 | 586,081,838.00 | 7,861,114.00 | 688,522,507.00 | 696,383,621.00 | 18.8% |
| 3) Other State Revenue | | 8300-8599 | 171,110,029.00 | 780,742,516.00 | 931,852,545.00 | 258,778,531.00 | 762,195,159.00 | 1,020,973,690.00 | 9.6% |
| 4) Other Local Revenue | | 8600-8799 | 218,542,715.41 | 10,849,474.00 | 229,392,189.41 | 128,465,391.00 | 12,035,260.00 | 140,500,651.00 | -38.8% |
| 5) TOTAL, REVENUES | | | 5,839,913,827.41 | 1,349,384,933.00 | 7,189,298,760.41 | 6,027,084,564.00 | 1,462,752,926.00 | 7,489,837,490.00 | 4.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 2,612,653,980.00 | 1,554,668,127.90 | 4,167,322,107.90 | 2,780,684,265.00 | 1,730,670,379.38 | 4,511,354,644.38 | 8.3% |
| 2) Instruction - Related Services | 2000-2999 | | 667,150,047.00 | 318,047,996.00 | 985,198,043.00 | 649,919,893.00 | 277,304,260.12 | 927,224,153.12 | -5.9% |
| 3) Pupil Services | 3000-3999 | | 419,986,860.00 | 215,346,725.00 | 635,333,585.00 | 404,372,163.00 | 223,261,619.00 | 627,633,782.00 | -1.2% |
| 4) Ancillary Services | 4000-4999 | | 26,053,561.00 | 98,819,892.00 | 124,873,553.00 | 38,962,325.00 | 96,725,575.00 | 133,687,900.00 | 7.1% |
| 5) Community Services | 5000-5999 | | 5,195,785.00 | 1,822,994.00 | 7,018,779.00 | 7,072,453.00 | 1,178,085.00 | 8,250,538.00 | 17.5% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 230,762,834.83 | 77,863,434.17 | 308,626,269.00 | 229,065,381.00 | 104,162,516.00 | 333,227,897.00 | 8.0% |
| 8) Plant Services | 8000-8999 | | 542,631,713.00 | 272,359,260.00 | 814,990,973.00 | 620,682,576.00 | 254,948,488.01 | 875,631,064.01 | 7.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 7,987,395.00 | 0.00 | 7,987,395.00 | 8,361,730.00 | 0.00 | 8,361,730.00 | 4.7% |
| 10) TOTAL, EXPENDITURES | | | 4,512,422,175.83 | 2,538,928,529.07 | 7,051,350,704.90 | 4,737,120,786.00 | 2,688,250,922.51 | 7,425,371,708.51 | 5.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,327,491,651.58 | (1,189,543,596.07) | 137,948,055.51 | 1,289,963,778.00 | (1,225,497,996.51) | 64,465,781.49 | -53.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 37,587,962.00 | 85,280.00 | 37,673,242.00 | 20,000,000.00 | 0.00 | 20,000,000.00 | -46.9% |
| b) Transfers Out | | 7600-7629 | 58,407,493.00 | 5,909.00 | 58,413,402.00 | 60,045,121.00 | 0.00 | 60,045,121.00 | 2.8% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 595,701.00 | 0.00 | 595,701.00 | 300,000.00 | 0.00 | 300,000.00 | -49.6% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,161,621,644.26) | 1,161,621,644.26 | 0.00 | (1,202,689,691.00) | 1,202,689,691.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,181,845,474.26) | 1,161,701,015.26 | (20,144,459.00) | (1,242,434,812.00) | 1,202,689,691.00 | (39,745,121.00) | 97.3% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 145,646,177.32 | (27,842,580.81) | 117,803,596.51 | 47,528,966.00 | (22,808,305.51) | 24,720,660.49 | -79.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,602,089,544.64 | 163,053,900.43 | 1,765,143,445.07 | 1,747,735,721.96 | 135,211,319.62 | 1,882,947,041.58 | 6.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,602,089,544.64 | 163,053,900.43 | 1,765,143,445.07 | 1,747,735,721.96 | 135,211,319.62 | 1,882,947,041.58 | 6.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,602,089,544.64 | 163,053,900.43 | 1,765,143,445.07 | 1,747,735,721.96 | 135,211,319.62 | 1,882,947,041.58 | 6.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,747,735,721.96 | 135,211,319.62 | 1,882,947,041.58 | 1,795,264,687.96 | 112,403,014.11 | 1,907,667,702.07 | 1.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,755,945.16 | 0.00 | 2,755,945.16 | 2,755,946.00 | 0.00 | 2,755,946.00 | 0.0% |
| Stores | | 9712 | 18,580,730.92 | 0.00 | 18,580,730.92 | 18,580,731.00 | 0.00 | 18,580,731.00 | 0.0% |
| Prepaid Items | | 9713 | 7,166,349.00 | 0.00 | 7,166,349.00 | 7,166,349.00 | 0.00 | 7,166,349.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 135,211,319.62 | 135,211,319.62 | 0.00 | 112,403,014.11 | 112,403,014.11 | -16.9% |
| 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 | 0.00 | 0.00 | 0.00 | 91,894,433.00 | 0.00 | 91,894,433.00 | New |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 972,565,882.00 | 0.00 | 972,565,882.00 | 892,266,404.00 | 0.00 | 892,266,404.00 | -8.3% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 75,381,322.00 | 0.00 | 75,381,322.00 | 75,004,168.00 | 0.00 | 75,004,168.00 | -0.5% |
| Unassigned/Unappropriated Amount | | 9790 | 671,285,492.88 | 0.00 | 671,285,492.88 | 707,596,656.96 | 0.00 | 707,596,656.96 | 5.4% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|---|------------------------------|-----------------------|
| 5640 | Medi-Cal Billing Option | 4,585,992.15 | 7,300,000.15 |
| 5650 | FEMA Public Assistance Funds | 79,318.01 | 0.00 |
| 5810 | Other Restricted Federal | 6,360,707.40 | 5,939,999.40 |
| 6230 | California Clean Energy Jobs Act | 104,800,609.18 | 89,215,732.18 |
| 6264 | Educator Effectiveness (15-16) | 925,871.45 | 0.00 |
| 6500 | Special Education | 3,294,596.93 | 0.00 |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr | 109,843.00 | 0.00 |
| 7338 | College Readiness Block Grant | 11,575,314.38 | 6,692,662.38 |
| 7810 | Other Restricted State | 371,093.64 | 0.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 0.00 | 3,254,620.00 |
| 9010 | Other Restricted Local | 3,107,973.48 | 0.00 |
| Total, Restricted Balance | | 135,211,319.62 | 112,403,014.11 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 12,916,254.00 | 13,112,472.00 | 1.5% |
| 3) Other State Revenue | | 8300-8599 | 105,611,517.00 | 103,048,054.00 | -2.4% |
| 4) Other Local Revenue | | 8600-8799 | 4,159,466.00 | 4,123,244.00 | -0.9% |
| 5) TOTAL, REVENUES | | | 122,687,237.00 | 120,283,770.00 | -2.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 58,180,270.00 | 56,089,732.00 | -3.6% |
| 2) Classified Salaries | | 2000-2999 | 14,675,027.00 | 16,202,741.00 | 10.4% |
| 3) Employee Benefits | | 3000-3999 | 38,054,674.00 | 37,336,807.00 | -1.9% |
| 4) Books and Supplies | | 4000-4999 | 7,464,869.76 | 27,552,849.00 | 269.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,092,839.00 | 3,662,610.00 | -48.4% |
| 6) Capital Outlay | | 6000-6999 | 415,891.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 498,277.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 4,398,646.00 | 5,668,766.00 | 28.9% |
| 9) TOTAL, EXPENDITURES | | | 130,780,493.76 | 146,513,505.00 | 12.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (8,093,256.76) | (26,229,735.00) | 224.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 15,000.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (15,000.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (8,108,256.76) | (26,229,735.00) | 223.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 34,364,491.76 | 26,256,235.00 | -23.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 34,364,491.76 | 26,256,235.00 | -23.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 34,364,491.76 | 26,256,235.00 | -23.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 26,256,235.00 | 26,500.00 | -99.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 26,500.00 | 26,500.00 | 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 | | | 11,172,272.00 | 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 | 15,057,463.00 | 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 29,585,321.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 26,500.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 491,251.00 | | |
| 4) Due from Grantor Government | | 9290 | 430,188.00 | | |
| 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 | | | 30,533,260.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 4,277,025.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 4,277,025.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 26,256,235.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| LCFF SOURCES | | | | | |
| 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% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 193,359.00 | 183,517.00 | -5.1% |
| Career and Technical Education | 3500-3599 | 8290 | 719,631.00 | 710,060.00 | -1.3% |
| All Other Federal Revenue | All Other | 8290 | 12,003,264.00 | 12,218,895.00 | 1.8% |
| TOTAL, FEDERAL REVENUE | | | 12,916,254.00 | 13,112,472.00 | 1.5% |
| OTHER STATE REVENUE | | | | | |
| 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 | 0.00 | 0.00 | 0.0% |
| Adult Education Block Grant Program | 6391 | 8590 | 99,615,194.00 | 101,550,069.00 | 1.9% |
| All Other State Revenue | All Other | 8590 | 5,996,323.00 | 1,497,985.00 | -75.0% |
| TOTAL, OTHER STATE REVENUE | | | 105,611,517.00 | 103,048,054.00 | -2.4% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 368,248.00 | 368,248.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 3,208,881.00 | 2,905,271.00 | -9.5% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 582,337.00 | 849,725.00 | 45.9% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,159,466.00 | 4,123,244.00 | -0.9% |
| TOTAL, REVENUES | | | 122,687,237.00 | 120,283,770.00 | -2.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 37,874,475.00 | 37,684,187.00 | -0.5% |
| Certificated Pupil Support Salaries | | 1200 | 3,429,050.00 | 2,732,575.00 | -20.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 16,731,827.00 | 15,672,970.00 | -6.3% |
| Other Certificated Salaries | | 1900 | 144,918.00 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 58,180,270.00 | 56,089,732.00 | -3.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 21,007.00 | 613,154.00 | 2818.8% |
| Classified Support Salaries | | 2200 | 6,292,214.00 | 6,946,919.00 | 10.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 7,961,430.00 | 8,112,117.00 | 1.9% |
| Other Classified Salaries | | 2900 | 400,376.00 | 530,551.00 | 32.5% |
| TOTAL, CLASSIFIED SALARIES | | | 14,675,027.00 | 16,202,741.00 | 10.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 11,803,685.00 | 8,920,450.00 | -24.4% |
| PERS | | 3201-3202 | 2,391,969.00 | 2,872,497.00 | 20.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,149,993.00 | 2,066,835.00 | -3.9% |
| Health and Welfare Benefits | | 3401-3402 | 13,013,473.00 | 15,815,799.00 | 21.5% |
| Unemployment Insurance | | 3501-3502 | 53,149.00 | 44,096.00 | -17.0% |
| Workers' Compensation | | 3601-3602 | 2,060,917.00 | 2,172,140.00 | 5.4% |
| OPEB, Allocated | | 3701-3702 | 4,606,275.00 | 5,444,990.00 | 18.2% |
| OPEB, Active Employees | | 3751-3752 | 1,975,213.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 38,054,674.00 | 37,336,807.00 | -1.9% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 20,684.00 | 0.00 | -100.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,658,892.76 | 27,552,849.00 | 313.8% |
| Noncapitalized Equipment | | 4400 | 785,293.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,464,869.76 | 27,552,849.00 | 269.1% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 179,686.00 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 18,528.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,809,266.00 | 2,895,146.00 | 3.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 672,390.00 | 352,014.00 | -47.6% |
| 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 | 2,995,952.00 | 14,000.00 | -99.5% |
| Communications | | 5900 | 417,017.00 | 401,450.00 | -3.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,092,839.00 | 3,662,610.00 | -48.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 31,862.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 384,029.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 415,891.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 498,277.00 | 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% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 498,277.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 4,398,646.00 | 5,668,766.00 | 28.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 4,398,646.00 | 5,668,766.00 | 28.9% |
| TOTAL, EXPENDITURES | | | 130,780,493.76 | 146,513,505.00 | 12.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 15,000.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 15,000.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (15,000.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 12,916,254.00 | 13,112,472.00 | 1.5% |
| 3) Other State Revenue | | 8300-8599 | 105,611,517.00 | 103,048,054.00 | -2.4% |
| 4) Other Local Revenue | | 8600-8799 | 4,159,466.00 | 4,123,244.00 | -0.9% |
| 5) TOTAL, REVENUES | | | 122,687,237.00 | 120,283,770.00 | -2.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 64,363,638.76 | 78,350,887.00 | 21.7% |
| 2) Instruction - Related Services | 2000-2999 | | 40,669,906.00 | 40,641,782.00 | -0.1% |
| 3) Pupil Services | 3000-3999 | | 5,202,364.00 | 3,889,739.00 | -25.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 4,398,646.00 | 5,668,766.00 | 28.9% |
| 8) Plant Services | 8000-8999 | | 15,647,662.00 | 17,962,331.00 | 14.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 498,277.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 130,780,493.76 | 146,513,505.00 | 12.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (8,093,256.76) | (26,229,735.00) | 224.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 15,000.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (15,000.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (8,108,256.76) | (26,229,735.00) | 223.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 34,364,491.76 | 26,256,235.00 | -23.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 34,364,491.76 | 26,256,235.00 | -23.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 34,364,491.76 | 26,256,235.00 | -23.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 26,256,235.00 | 26,500.00 | -99.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 26,500.00 | 26,500.00 | 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 | 11,172,272.00 | 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 | 15,057,463.00 | 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% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 6391 | Adult Education Block Grant Program | 10,017,492.00 | 0.00 |
| 6392 | Adult Education Block Grant Data and Accountability | 1,154,780.00 | 0.00 |
| Total, Restricted Balance | | 11,172,272.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,612,263.00 | 4,860,416.00 | 5.4% |
| 3) Other State Revenue | | 8300-8599 | 119,844,091.00 | 122,633,193.00 | 2.3% |
| 4) Other Local Revenue | | 8600-8799 | 2,141,840.00 | 2,045,830.00 | -4.5% |
| 5) TOTAL, REVENUES | | | 126,598,194.00 | 129,539,439.00 | 2.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 41,313,547.00 | 40,593,007.00 | -1.7% |
| 2) Classified Salaries | | 2000-2999 | 47,914,345.00 | 50,090,787.00 | 4.5% |
| 3) Employee Benefits | | 3000-3999 | 57,503,088.00 | 57,109,836.00 | -0.7% |
| 4) Books and Supplies | | 4000-4999 | 1,803,400.83 | 4,780,343.00 | 165.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,844,360.00 | 3,053,249.00 | 7.3% |
| 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 | 6,260,412.00 | 7,792,891.00 | 24.5% |
| 9) TOTAL, EXPENDITURES | | | 157,718,352.83 | 163,657,713.00 | 3.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (31,120,158.83) | (34,118,274.00) | 9.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 31,040,353.00 | 33,804,319.00 | 8.9% |
| 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 | | | 31,040,353.00 | 33,804,319.00 | 8.9% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (79,805.83) | (313,955.00) | 293.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 394,860.83 | 315,055.00 | -20.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 394,860.83 | 315,055.00 | -20.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 394,860.83 | 315,055.00 | -20.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 315,055.00 | 1,100.00 | -99.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 1,100.00 | 1,100.00 | 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 | 313,955.00 | 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 27,325,233.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 1,100.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 43,800.00 | | |
| 4) Due from Grantor Government | | 9290 | 4,686,821.00 | | |
| 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 | | | 32,056,954.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 4,739,729.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 27,000,000.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 2,170.00 | | |
| 6) TOTAL, LIABILITIES | | | 31,741,899.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 315,055.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 4,612,263.00 | 4,860,416.00 | 5.4% |
| TOTAL, FEDERAL REVENUE | | | 4,612,263.00 | 4,860,416.00 | 5.4% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 116,999,277.00 | 122,345,693.00 | 4.6% |
| All Other State Revenue | All Other | 8590 | 2,844,814.00 | 287,500.00 | -89.9% |
| TOTAL, OTHER STATE REVENUE | | | 119,844,091.00 | 122,633,193.00 | 2.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 70,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 1,849,321.00 | 2,024,830.00 | 9.5% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 16,519.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 206,000.00 | 21,000.00 | -89.8% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,141,840.00 | 2,045,830.00 | -4.5% |
| TOTAL, REVENUES | | | 126,598,194.00 | 129,539,439.00 | 2.3% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 35,130,881.00 | 34,343,728.00 | -2.2% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 6,182,666.00 | 6,249,279.00 | 1.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 41,313,547.00 | 40,593,007.00 | -1.7% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 38,656,836.00 | 38,221,317.00 | -1.1% |
| Classified Support Salaries | | 2200 | 4,562,642.00 | 6,744,193.00 | 47.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 4,694,867.00 | 5,125,277.00 | 9.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 47,914,345.00 | 50,090,787.00 | 4.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 8,577,064.00 | 6,382,598.00 | -25.6% |
| PERS | | 3201-3202 | 6,542,793.00 | 7,745,877.00 | 18.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,490,347.00 | 4,750,046.00 | 5.8% |
| Health and Welfare Benefits | | 3401-3402 | 23,908,579.00 | 26,372,783.00 | 10.3% |
| Unemployment Insurance | | 3501-3502 | 51,157.00 | 56,635.00 | 10.7% |
| Workers' Compensation | | 3601-3602 | 2,441,253.00 | 2,726,777.00 | 11.7% |
| OPEB, Allocated | | 3701-3702 | 7,923,779.00 | 9,075,120.00 | 14.5% |
| OPEB, Active Employees | | 3751-3752 | 3,568,116.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 57,503,088.00 | 57,109,836.00 | -0.7% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,777,229.83 | 4,780,343.00 | 169.0% |
| Noncapitalized Equipment | | 4400 | 26,171.00 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,803,400.83 | 4,780,343.00 | 165.1% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 68,023.00 | 25,349.00 | -62.7% |
| Dues and Memberships | | 5300 | 4.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,844,518.00 | 1,931,881.00 | 4.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 34,890.00 | 153,980.00 | 341.3% |
| 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 | 409,751.00 | 345,324.00 | -15.7% |
| Communications | | 5900 | 487,174.00 | 596,715.00 | 22.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,844,360.00 | 3,053,249.00 | 7.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 79,200.00 | 237,600.00 | 200.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 79,200.00 | 237,600.00 | 200.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 6,260,412.00 | 7,792,891.00 | 24.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 6,260,412.00 | 7,792,891.00 | 24.5% |
| TOTAL, EXPENDITURES | | | 157,718,352.83 | 163,657,713.00 | 3.8% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 31,040,353.00 | 33,804,319.00 | 8.9% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 31,040,353.00 | 33,804,319.00 | 8.9% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 31,040,353.00 | 33,804,319.00 | 8.9% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,612,263.00 | 4,860,416.00 | 5.4% |
| 3) Other State Revenue | | 8300-8599 | 119,844,091.00 | 122,633,193.00 | 2.3% |
| 4) Other Local Revenue | | 8600-8799 | 2,141,840.00 | 2,045,830.00 | -4.5% |
| 5) TOTAL, REVENUES | | | 126,598,194.00 | 129,539,439.00 | 2.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 123,198,341.83 | 120,745,133.00 | -2.0% |
| 2) Instruction - Related Services | 2000-2999 | | 17,836,068.00 | 20,146,949.00 | 13.0% |
| 3) Pupil Services | 3000-3999 | | 1,752.00 | 0.00 | -100.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 6,260,412.00 | 7,792,891.00 | 24.5% |
| 8) Plant Services | 8000-8999 | | 10,342,579.00 | 14,735,140.00 | 42.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 79,200.00 | 237,600.00 | 200.0% |
| 10) TOTAL, EXPENDITURES | | | 157,718,352.83 | 163,657,713.00 | 3.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (31,120,158.83) | (34,118,274.00) | 9.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 31,040,353.00 | 33,804,319.00 | 8.9% |
| 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 | | | 31,040,353.00 | 33,804,319.00 | 8.9% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (79,805.83) | (313,955.00) | 293.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 394,860.83 | 315,055.00 | -20.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 394,860.83 | 315,055.00 | -20.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 394,860.83 | 315,055.00 | -20.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 315,055.00 | 1,100.00 | -99.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 1,100.00 | 1,100.00 | 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 | 313,955.00 | 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% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 344,695,250.00 | 384,763,731.00 | 11.6% |
| 3) Other State Revenue | | 8300-8599 | 22,595,561.00 | 25,595,250.00 | 13.3% |
| 4) Other Local Revenue | | 8600-8799 | 9,933,719.00 | 9,490,711.00 | -4.5% |
| 5) TOTAL, REVENUES | | | 377,224,530.00 | 419,849,692.00 | 11.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 92,811,995.00 | 93,962,924.00 | 1.2% |
| 3) Employee Benefits | | 3000-3999 | 93,654,900.00 | 90,047,820.00 | -3.9% |
| 4) Books and Supplies | | 4000-4999 | 169,052,726.00 | 189,713,114.00 | 12.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,874,139.43 | 3,931,575.00 | 1.5% |
| 6) Capital Outlay | | 6000-6999 | 6,259.00 | 91,879.00 | 1368.0% |
| 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 | 14,187,939.00 | 18,294,378.00 | 28.9% |
| 9) TOTAL, EXPENDITURES | | | 373,587,958.43 | 396,041,690.00 | 6.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,636,571.57 | 23,808,002.00 | 554.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,253,652.00 | 1,188,095.00 | -5.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,253,652.00 | 1,188,095.00 | -5.2% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,890,223.57 | 24,996,097.00 | 411.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 64,167,925.43 | 69,058,149.00 | 7.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 64,167,925.43 | 69,058,149.00 | 7.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 64,167,925.43 | 69,058,149.00 | 7.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 69,058,149.00 | 94,054,246.00 | 36.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 5,703,409.00 | 5,748,280.00 | 0.8% |
| Prepaid Items | | 9713 | 44,871.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 63,309,869.00 | 88,305,966.00 | 39.5% |
| 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 14,978,992.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 1,960.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 24,317.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 640,412.00 | | |
| 4) Due from Grantor Government | | 9290 | 54,820,941.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 5,703,409.00 | | |
| 7) Prepaid Expenditures | | 9330 | 44,871.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 76,214,902.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 6,191,351.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 965,402.00 | | |
| 6) TOTAL, LIABILITIES | | | 7,156,753.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 69,058,149.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 326,180,139.00 | 384,763,731.00 | 18.0% |
| Donated Food Commodities | | 8221 | 18,454,455.00 | 0.00 | -100.0% |
| All Other Federal Revenue | | 8290 | 60,656.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 344,695,250.00 | 384,763,731.00 | 11.6% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 22,595,561.00 | 25,595,250.00 | 13.3% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 22,595,561.00 | 25,595,250.00 | 13.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 9,683,195.00 | 9,247,649.00 | -4.5% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 180,336.00 | 243,062.00 | 34.8% |
| 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 | 70,188.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 9,933,719.00 | 9,490,711.00 | -4.5% |
| TOTAL, REVENUES | | | 377,224,530.00 | 419,849,692.00 | 11.3% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 90,915,379.00 | 91,668,370.00 | 0.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 171,508.00 | 157,317.00 | -8.3% |
| Clerical, Technical and Office Salaries | | 2400 | 1,714,231.00 | 2,128,056.00 | 24.1% |
| Other Classified Salaries | | 2900 | 10,877.00 | 9,181.00 | -15.6% |
| TOTAL, CLASSIFIED SALARIES | | | 92,811,995.00 | 93,962,924.00 | 1.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 14,414,632.00 | 16,972,785.00 | 17.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,233,291.00 | 7,195,976.00 | -0.5% |
| Health and Welfare Benefits | | 3401-3402 | 46,296,076.00 | 46,559,274.00 | 0.6% |
| Unemployment Insurance | | 3501-3502 | 66,363.00 | 60,044.00 | -9.5% |
| Workers' Compensation | | 3601-3602 | 2,598,736.00 | 2,824,370.00 | 8.7% |
| OPEB, Allocated | | 3701-3702 | 16,056,636.00 | 16,435,371.00 | 2.4% |
| OPEB, Active Employees | | 3751-3752 | 6,989,166.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 93,654,900.00 | 90,047,820.00 | -3.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,712,917.00 | 12,012,094.00 | 154.9% |
| Noncapitalized Equipment | | 4400 | 192,190.00 | 180,558.00 | -6.1% |
| Food | | 4700 | 164,147,619.00 | 177,520,462.00 | 8.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 169,052,726.00 | 189,713,114.00 | 12.2% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 254,061.00 | 222,386.00 | -12.5% |
| Dues and Memberships | | 5300 | 38,000.00 | 39,360.00 | 3.6% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 343,673.00 | 357,667.00 | 4.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 31,284.00 | 31,863.00 | 1.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,790,714.43 | 2,839,801.00 | 1.8% |
| Communications | | 5900 | 416,407.00 | 440,498.00 | 5.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,874,139.43 | 3,931,575.00 | 1.5% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 6,259.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 91,879.00 | New |
| TOTAL, CAPITAL OUTLAY | | | 6,259.00 | 91,879.00 | 1368.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 14,187,939.00 | 18,294,378.00 | 28.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 14,187,939.00 | 18,294,378.00 | 28.9% |
| TOTAL, EXPENDITURES | | | 373,587,958.43 | 396,041,690.00 | 6.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 1,253,652.00 | 1,188,095.00 | -5.2% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,253,652.00 | 1,188,095.00 | -5.2% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,253,652.00 | 1,188,095.00 | -5.2% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 344,695,250.00 | 384,763,731.00 | 11.6% |
| 3) Other State Revenue | | 8300-8599 | 22,595,561.00 | 25,595,250.00 | 13.3% |
| 4) Other Local Revenue | | 8600-8799 | 9,933,719.00 | 9,490,711.00 | -4.5% |
| 5) TOTAL, REVENUES | | | 377,224,530.00 | 419,849,692.00 | 11.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 359,055,814.43 | 377,389,645.00 | 5.1% |
| 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 | | 14,187,939.00 | 18,294,378.00 | 28.9% |
| 8) Plant Services | 8000-8999 | | 344,205.00 | 357,667.00 | 3.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 373,587,958.43 | 396,041,690.00 | 6.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,636,571.57 | 23,808,002.00 | 554.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,253,652.00 | 1,188,095.00 | -5.2% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,253,652.00 | 1,188,095.00 | -5.2% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,890,223.57 | 24,996,097.00 | 411.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 64,167,925.43 | 69,058,149.00 | 7.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 64,167,925.43 | 69,058,149.00 | 7.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 64,167,925.43 | 69,058,149.00 | 7.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 69,058,149.00 | 94,054,246.00 | 36.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 5,703,409.00 | 5,748,280.00 | 0.8% |
| Prepaid Items | | 9713 | 44,871.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 63,309,869.00 | 88,305,966.00 | 39.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 58,419,645.00 | 83,415,742.00 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 4,890,224.00 | 4,890,224.00 |
| Total, Restricted Balance | | 63,309,869.00 | 88,305,966.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 12,651,117.00 | 16,444,392.00 | 30.0% |
| 5) TOTAL, REVENUES | | | 12,651,117.00 | 16,444,392.00 | 30.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 67,288,213.00 | 121,096,746.00 | 80.0% |
| 3) Employee Benefits | | 3000-3999 | 36,768,417.00 | 58,090,269.00 | 58.0% |
| 4) Books and Supplies | | 4000-4999 | 19,287,903.00 | 8,687,423.00 | -55.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 121,353,106.00 | 52,788,190.00 | -56.5% |
| 6) Capital Outlay | | 6000-6999 | 293,830,728.39 | 356,674,515.00 | 21.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 538,528,367.39 | 597,337,143.00 | 10.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (525,877,250.39) | (580,892,751.00) | 10.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 125,598,273.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 56,195,682.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 1,350,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,419,402,591.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 893,525,340.61 | (580,892,751.00) | -165.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 701,423,441.37 | 1,595,129,005.00 | 127.4% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 180,223.02 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 701,603,664.39 | 1,595,129,005.00 | 127.4% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 701,603,664.39 | 1,595,129,005.00 | 127.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 3,624,771.00 | 3,624,771.00 | 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 | 1,576,346,247.00 | 1,000,766,688.00 | -36.5% |
| 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 | 15,157,987.00 | 9,844,795.00 | -35.1% |
| 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,618,901,163.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 3,624,771.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,805,837.00 | | |
| 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 | | | 1,624,331,771.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 29,202,766.00 | | |
| 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 | | | 29,202,766.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 1,595,129,005.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | | | | |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | |
| | | 8650 | 876,151.00 | 776,000.00 | -11.4% |
| Interest | | | | | |
| | | 8660 | 11,774,966.00 | 15,668,392.00 | 33.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 12,651,117.00 | 16,444,392.00 | 30.0% |
| TOTAL, REVENUES | | | 12,651,117.00 | 16,444,392.00 | 30.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 8,979,095.00 | 49,587,497.00 | 452.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 11,043,503.00 | 14,109,072.00 | 27.8% |
| Clerical, Technical and Office Salaries | | 2400 | 47,131,470.00 | 57,400,177.00 | 21.8% |
| Other Classified Salaries | | 2900 | 134,145.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 67,288,213.00 | 121,096,746.00 | 80.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 52,379.00 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 10,212,257.00 | 21,830,740.00 | 113.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,938,193.00 | 9,273,783.00 | 87.8% |
| Health and Welfare Benefits | | 3401-3402 | 9,933,487.00 | 18,722,000.00 | 88.5% |
| Unemployment Insurance | | 3501-3502 | 65,725.00 | 73,417.00 | 11.7% |
| Workers' Compensation | | 3601-3602 | 1,884,070.00 | 3,633,606.00 | 92.9% |
| OPEB, Allocated | | 3701-3702 | 7,703,446.00 | 4,556,723.00 | -40.8% |
| OPEB, Active Employees | | 3751-3752 | 1,976,937.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 1,923.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 36,768,417.00 | 58,090,269.00 | 58.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 12,103,271.00 | 8,687,423.00 | -28.2% |
| Noncapitalized Equipment | | 4400 | 7,184,632.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 19,287,903.00 | 8,687,423.00 | -55.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 321,670.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 22,712.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 92,791.00 | 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% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 120,884,786.00 | 52,788,190.00 | -56.3% |
| Communications | | 5900 | 31,147.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 121,353,106.00 | 52,788,190.00 | -56.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 149,889.56 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 8,546,540.52 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 274,359,181.43 | 356,674,515.00 | 30.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 3,800.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 10,771,316.88 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 293,830,728.39 | 356,674,515.00 | 21.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 538,528,367.39 | 597,337,143.00 | 10.9% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 125,598,273.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 125,598,273.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 8,579,148.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 47,616,534.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 56,195,682.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 1,350,000,000.00 | 0.00 | -100.0% |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 1,350,000,000.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,419,402,591.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 12,651,117.00 | 16,444,392.00 | 30.0% |
| 5) TOTAL, REVENUES | | | 12,651,117.00 | 16,444,392.00 | 30.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 538,528,367.39 | 597,337,143.00 | 10.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 538,528,367.39 | 597,337,143.00 | 10.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (525,877,250.39) | (580,892,751.00) | 10.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 125,598,273.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 56,195,682.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 1,350,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,419,402,591.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 893,525,340.61 | (580,892,751.00) | -165.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 701,423,441.37 | 1,595,129,005.00 | 127.4% |
| b) Audit Adjustments | | 9793 | 180,223.02 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 701,603,664.39 | 1,595,129,005.00 | 127.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 701,603,664.39 | 1,595,129,005.00 | 127.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,595,129,005.00 | 1,014,236,254.00 | -36.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 3,624,771.00 | 3,624,771.00 | 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 | | | 1,576,346,247.00 | 1,000,766,688.00 | -36.5% |
| 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 | 15,157,987.00 | 9,844,795.00 | -35.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 1,576,346,247.00 | 1,000,766,688.00 |
| Total, Restricted Balance | | 1,576,346,247.00 | 1,000,766,688.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 88,930,071.00 | 83,800,000.00 | -5.8% |
| 5) TOTAL, REVENUES | | | 88,930,071.00 | 83,800,000.00 | -5.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,017,952.28 | 516,262.00 | -49.3% |
| 3) Employee Benefits | | 3000-3999 | 565,016.00 | 239,458.00 | -57.6% |
| 4) Books and Supplies | | 4000-4999 | 59,222.00 | 34,126.00 | -42.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,941,952.00 | 3,263,367.00 | 68.0% |
| 6) Capital Outlay | | 6000-6999 | 56,416,758.00 | 64,947,822.00 | 15.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 60,000,900.28 | 69,001,035.00 | 15.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 28,929,170.72 | 14,798,965.00 | -48.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 10,993,831.00 | 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 | | | (10,993,831.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 17,935,339.72 | 14,798,965.00 | -17.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 233,970,841.28 | 251,906,181.00 | 7.7% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 233,970,841.28 | 251,906,181.00 | 7.7% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 233,970,841.28 | 251,906,181.00 | 7.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 251,906,181.00 | 266,705,146.00 | 5.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid 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 | 251,906,181.00 | 266,705,146.00 | 5.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 245,579,463.00 | | |
| 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 | 8,521,329.00 | | |
| 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 | | | 254,100,792.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 2,194,611.00 | | |
| 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 | | | 2,194,611.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 251,906,181.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | | | | |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 3,568,764.00 | 3,800,000.00 | 6.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | | | | |
| | | 8681 | 85,361,307.00 | 80,000,000.00 | -6.3% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | | | | |
| | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 88,930,071.00 | 83,800,000.00 | -5.8% |
| TOTAL, REVENUES | | | 88,930,071.00 | 83,800,000.00 | -5.8% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 598,620.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 94,892.00 | 106,691.00 | 12.4% |
| Clerical, Technical and Office Salaries | | 2400 | 324,440.28 | 388,035.00 | 19.6% |
| Other Classified Salaries | | 2900 | 0.00 | 21,536.00 | New |
| TOTAL, CLASSIFIED SALARIES | | | 1,017,952.28 | 516,262.00 | -49.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 136,614.00 | 89,351.00 | -34.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 74,447.00 | 40,315.00 | -45.8% |
| Health and Welfare Benefits | | 3401-3402 | 213,983.00 | 67,179.00 | -68.6% |
| Unemployment Insurance | | 3501-3502 | 286.00 | 318.00 | 11.2% |
| Workers' Compensation | | 3601-3602 | 28,501.00 | 15,493.00 | -45.6% |
| OPEB, Allocated | | 3701-3702 | 78,382.00 | 26,802.00 | -65.8% |
| OPEB, Active Employees | | 3751-3752 | 32,771.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 32.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 565,016.00 | 239,458.00 | -57.6% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 57,984.00 | 34,126.00 | -41.1% |
| Noncapitalized Equipment | | 4400 | 1,238.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 59,222.00 | 34,126.00 | -42.4% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 5,382.00 | 1,300.00 | -75.8% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,084.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 937.00 | 252,690.00 | 26868.0% |
| 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 | 1,933,549.00 | 3,008,977.00 | 55.6% |
| Communications | | 5900 | 0.00 | 400.00 | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,941,952.00 | 3,263,367.00 | 68.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 95,466.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 56,321,292.00 | 64,936,178.00 | 15.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 11,644.00 | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 56,416,758.00 | 64,947,822.00 | 15.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 60,000,900.28 | 69,001,035.00 | 15.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 1,050,000.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 9,943,831.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 10,993,831.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (10,993,831.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 88,930,071.00 | 83,800,000.00 | -5.8% |
| 5) TOTAL, REVENUES | | | 88,930,071.00 | 83,800,000.00 | -5.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,388,228.28 | 1,476,559.00 | 6.4% |
| 8) Plant Services | 8000-8999 | | 58,612,672.00 | 67,524,476.00 | 15.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 60,000,900.28 | 69,001,035.00 | 15.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 28,929,170.72 | 14,798,965.00 | -48.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 10,993,831.00 | 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 | | | (10,993,831.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 17,935,339.72 | 14,798,965.00 | -17.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 233,970,841.28 | 251,906,181.00 | 7.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 233,970,841.28 | 251,906,181.00 | 7.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 233,970,841.28 | 251,906,181.00 | 7.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 251,906,181.00 | 266,705,146.00 | 5.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 251,906,181.00 | 266,705,146.00 | 5.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 174,729.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 174,729.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 834,123.60 | 5,474,451.00 | 556.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 834,123.60 | 5,474,451.00 | 556.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (659,394.60) | (5,474,451.00) | 730.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (659,394.60) | (5,474,451.00) | 730.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,133,845.60 | 5,474,451.00 | -10.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,133,845.60 | 5,474,451.00 | -10.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,133,845.60 | 5,474,451.00 | -10.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,474,451.00 | 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 | 5,474,451.00 | 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 13,559,394.00 | | |
| 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 | 36,934.00 | | |
| 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 | | | 13,596,328.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 8,121,877.00 | | |
| 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 | | | 8,121,877.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 5,474,451.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| 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 | 174,729.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 174,729.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 174,729.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 834,123.60 | 5,474,451.00 | 556.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 834,123.60 | 5,474,451.00 | 556.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 834,123.60 | 5,474,451.00 | 556.3% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 174,729.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 174,729.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 834,123.60 | 5,474,451.00 | 556.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 834,123.60 | 5,474,451.00 | 556.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (659,394.60) | (5,474,451.00) | 730.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (659,394.60) | (5,474,451.00) | 730.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,133,845.60 | 5,474,451.00 | -10.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,133,845.60 | 5,474,451.00 | -10.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,133,845.60 | 5,474,451.00 | -10.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,474,451.00 | 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 | | | 5,474,451.00 | 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% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 5,474,451.00 | 0.00 |
| Total, Restricted Balance | | <u>5,474,451.00</u> | <u>0.00</u> |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 44,178,263.00 | 16,690,807.00 | -62.2% |
| 4) Other Local Revenue | | 8600-8799 | 2,954,571.00 | 3,974,527.00 | 34.5% |
| 5) TOTAL, REVENUES | | | 47,132,834.00 | 20,665,334.00 | -56.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,490,094.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 583,775.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 1,326.00 | 25,347.00 | 1811.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,769,011.00 | 2,847,791.00 | -77.7% |
| 6) Capital Outlay | | 6000-6999 | 27,320,181.43 | 45,615,907.00 | 67.0% |
| 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 | | | 42,164,387.43 | 48,489,045.00 | 15.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,968,446.57 | (27,823,711.00) | -660.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 9,630,216.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 85,251,822.00 | 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 | | | (75,621,606.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (70,653,159.43) | (27,823,711.00) | -60.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 293,266,012.43 | 222,612,853.00 | -24.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 293,266,012.43 | 222,612,853.00 | -24.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 293,266,012.43 | 222,612,853.00 | -24.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 222,612,853.00 | 194,789,142.00 | -12.5% |
| 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 | | 9740 | 222,612,853.00 | 194,789,142.00 | -12.5% |
| 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 222,910,375.00 | | |
| 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 | 806,831.00 | | |
| 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 | | | 223,717,206.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 1,104,353.00 | | |
| 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 | | | 1,104,353.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 222,612,853.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 44,178,263.00 | 16,690,807.00 | -62.2% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 44,178,263.00 | 16,690,807.00 | -62.2% |
| 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 | 2,954,571.00 | 3,974,527.00 | 34.5% |
| 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% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,954,571.00 | 3,974,527.00 | 34.5% |
| TOTAL, REVENUES | | | 47,132,834.00 | 20,665,334.00 | -56.2% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 78,493.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 135,382.00 | 0.00 | -100.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,276,219.00 | 0.00 | -100.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,490,094.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 209,600.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 112,364.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 108,343.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 898.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 41,723.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 84,525.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 21,619.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 4,703.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 583,775.00 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,326.00 | 25,347.00 | 1811.5% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,326.00 | 25,347.00 | 1811.5% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,346.00 | 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 | 12,766,665.00 | 2,847,791.00 | -77.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,769,011.00 | 2,847,791.00 | -77.7% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 752,228.43 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 1,967.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 24,599,051.00 | 45,615,907.00 | 85.4% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,966,935.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 27,320,181.43 | 45,615,907.00 | 67.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 42,164,387.43 | 48,489,045.00 | 15.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 9,629,148.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 1,068.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 9,630,216.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 85,251,822.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 85,251,822.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (75,621,606.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 44,178,263.00 | 16,690,807.00 | -62.2% |
| 4) Other Local Revenue | | 8600-8799 | 2,954,571.00 | 3,974,527.00 | 34.5% |
| 5) TOTAL, REVENUES | | | 47,132,834.00 | 20,665,334.00 | -56.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 42,164,387.43 | 48,489,045.00 | 15.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 42,164,387.43 | 48,489,045.00 | 15.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 4,968,446.57 | (27,823,711.00) | -660.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 9,630,216.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 85,251,822.00 | 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 | | | (75,621,606.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (70,653,159.43) | (27,823,711.00) | -60.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 293,266,012.43 | 222,612,853.00 | -24.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 293,266,012.43 | 222,612,853.00 | -24.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 293,266,012.43 | 222,612,853.00 | -24.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 222,612,853.00 | 194,789,142.00 | -12.5% |
| 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 | | | 222,612,853.00 | 194,789,142.00 | -12.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 222,612,853.00 | 194,789,142.00 |
| Total, Restricted Balance | | 222,612,853.00 | 194,789,142.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 3,322,009.00 | New |
| 3) Other State Revenue | | 8300-8599 | 254,478.00 | 2,850,973.00 | 1020.3% |
| 4) Other Local Revenue | | 8600-8799 | 41,922,170.21 | 48,458,767.00 | 15.6% |
| 5) TOTAL, REVENUES | | | 42,176,648.21 | 54,631,749.00 | 29.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 3,808,936.00 | 2,664,658.00 | -30.0% |
| 3) Employee Benefits | | 3000-3999 | 1,791,975.00 | 898,350.00 | -49.9% |
| 4) Books and Supplies | | 4000-4999 | 1,270,972.74 | 1,035,621.00 | -18.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 743,878.66 | 488,023.00 | -34.4% |
| 6) Capital Outlay | | 6000-6999 | 9,523,073.29 | 21,602,215.00 | 126.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 17,138,835.69 | 26,688,867.00 | 55.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 25,037,812.52 | 27,942,882.00 | 11.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 12,694,222.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 42,672,172.00 | 20,010,000.00 | -53.1% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 36.00 | 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 | | | (29,977,914.00) | (20,010,000.00) | -33.3% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,940,101.48) | 7,932,882.00 | -260.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 139,790,685.48 | 134,850,584.00 | -3.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 139,790,685.48 | 134,850,584.00 | -3.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 139,790,685.48 | 134,850,584.00 | -3.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 134,850,584.00 | 142,783,466.00 | 5.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 132,519,067.00 | 140,451,949.00 | 6.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,331,517.00 | 2,331,517.00 | 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 133,528,894.00 | | |
| 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 | 1,562,856.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 513,999.00 | | |
| 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 | | | 135,605,749.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 559,660.00 | | |
| 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 | 195,505.00 | | |
| 6) TOTAL, LIABILITIES | | | 755,165.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 134,850,584.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 3,322,009.00 | New |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 3,322,009.00 | New |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 254,478.00 | 2,850,973.00 | 1020.3% |
| TOTAL, OTHER STATE REVENUE | | | 254,478.00 | 2,850,973.00 | 1020.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 31,436,170.00 | 30,050,000.00 | -4.4% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,991,334.21 | 2,160,000.00 | 8.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 8,494,666.00 | 16,248,767.00 | 91.3% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 41,922,170.21 | 48,458,767.00 | 15.6% |
| TOTAL, REVENUES | | | 42,176,648.21 | 54,631,749.00 | 29.5% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 1,145,499.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 539,026.00 | 496,684.00 | -7.9% |
| Clerical, Technical and Office Salaries | | 2400 | 2,124,411.00 | 2,167,974.00 | 2.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,808,936.00 | 2,664,658.00 | -30.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 557,270.00 | 481,258.00 | -13.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 289,854.00 | 203,903.00 | -29.7% |
| Health and Welfare Benefits | | 3401-3402 | 554,776.00 | 19,926.00 | -96.4% |
| Unemployment Insurance | | 3501-3502 | 924.00 | 1,630.00 | 76.4% |
| Workers' Compensation | | 3601-3602 | 106,651.00 | 79,986.00 | -25.0% |
| OPEB, Allocated | | 3701-3702 | 198,103.00 | 111,647.00 | -43.6% |
| OPEB, Active Employees | | 3751-3752 | 84,391.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 6.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,791,975.00 | 898,350.00 | -49.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,270,972.74 | 1,035,621.00 | -18.5% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,270,972.74 | 1,035,621.00 | -18.5% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 19,358.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 775.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 72,195.00 | 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 | 651,550.66 | 488,023.00 | -25.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 743,878.66 | 488,023.00 | -34.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 85,461.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 6,534,089.29 | 21,602,215.00 | 230.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 2,903,523.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 9,523,073.29 | 21,602,215.00 | 126.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 17,138,835.69 | 26,688,867.00 | 55.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 12,694,222.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 12,694,222.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 22,672,172.00 | 10,000.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 42,672,172.00 | 20,010,000.00 | -53.1% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 36.00 | 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% |
| (c) TOTAL, SOURCES | | | 36.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (29,977,914.00) | (20,010,000.00) | -33.3% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 3,322,009.00 | New |
| 3) Other State Revenue | | 8300-8599 | 254,478.00 | 2,850,973.00 | 1020.3% |
| 4) Other Local Revenue | | 8600-8799 | 41,922,170.21 | 48,458,767.00 | 15.6% |
| 5) TOTAL, REVENUES | | | 42,176,648.21 | 54,631,749.00 | 29.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 17,138,835.69 | 26,688,867.00 | 55.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 17,138,835.69 | 26,688,867.00 | 55.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 25,037,812.52 | 27,942,882.00 | 11.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 12,694,222.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 42,672,172.00 | 20,010,000.00 | -53.1% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 36.00 | 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 | | | (29,977,914.00) | (20,010,000.00) | -33.3% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,940,101.48) | 7,932,882.00 | -260.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 139,790,685.48 | 134,850,584.00 | -3.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 139,790,685.48 | 134,850,584.00 | -3.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 139,790,685.48 | 134,850,584.00 | -3.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 134,850,584.00 | 142,783,466.00 | 5.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 132,519,067.00 | 140,451,949.00 | 6.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,331,517.00 | 2,331,517.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|------------------------------|--------------------------------------|---------------------------|
| 5650 | FEMA Public Assistance Funds | 1,593,243.00 | 1,520,290.00 |
| 7810 | Other Restricted State | 1,877,817.00 | 0.00 |
| 9010 | Other Restricted Local | 129,048,007.00 | 138,931,659.00 |
| Total, Restricted Balance | | 132,519,067.00 | 140,451,949.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 68,774,129.00 | 68,884,758.00 | 0.2% |
| 3) Other State Revenue | | 8300-8599 | 4,423,089.00 | 5,235,630.00 | 18.4% |
| 4) Other Local Revenue | | 8600-8799 | 843,209,668.00 | 901,243,670.00 | 6.9% |
| 5) TOTAL, REVENUES | | | 916,406,886.00 | 975,364,058.00 | 6.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,035,249,077.28 | 954,640,307.00 | -7.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,035,249,077.28 | 954,640,307.00 | -7.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (118,842,191.28) | 20,723,751.00 | -117.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 196,883,951.00 | 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 | | | 196,883,951.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 78,041,759.72 | 20,723,751.00 | -73.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 764,292,660.28 | 842,334,420.00 | 10.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 764,292,660.28 | 842,334,420.00 | 10.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 764,292,660.28 | 842,334,420.00 | 10.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 842,334,420.00 | 863,058,171.00 | 2.5% |
| 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 | | | 842,334,420.00 | 863,058,171.00 | 2.5% |
| 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 876,810,412.00 | | |
| 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 | 75,827,848.00 | | |
| 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 | | | 952,638,260.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 110,303,840.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 110,303,840.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 842,334,420.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 68,774,129.00 | 68,884,758.00 | 0.2% |
| TOTAL, FEDERAL REVENUE | | | 68,774,129.00 | 68,884,758.00 | 0.2% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 4,423,089.00 | 5,235,630.00 | 18.4% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 4,423,089.00 | 5,235,630.00 | 18.4% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 759,231,724.00 | 801,953,494.00 | 5.6% |
| Unsecured Roll | | 8612 | 34,791,184.00 | 37,925,060.00 | 9.0% |
| Prior Years' Taxes | | 8613 | 15,729,879.00 | 31,614,650.00 | 101.0% |
| Supplemental Taxes | | 8614 | 26,509,652.00 | 20,144,936.00 | -24.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 4,128,045.00 | 5,820,988.00 | 41.0% |
| Interest | | 8660 | 2,819,184.00 | 3,784,542.00 | 34.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 843,209,668.00 | 901,243,670.00 | 6.9% |
| TOTAL, REVENUES | | | 916,406,886.00 | 975,364,058.00 | 6.4% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 560,960,000.00 | 432,005,000.00 | -23.0% |
| Bond Interest and Other Service Charges | | 7434 | 474,289,077.28 | 522,635,307.00 | 10.2% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,035,249,077.28 | 954,640,307.00 | -7.8% |
| TOTAL, EXPENDITURES | | | 1,035,249,077.28 | 954,640,307.00 | -7.8% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 196,883,951.00 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 196,883,951.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 196,883,951.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 68,774,129.00 | 68,884,758.00 | 0.2% |
| 3) Other State Revenue | | 8300-8599 | 4,423,089.00 | 5,235,630.00 | 18.4% |
| 4) Other Local Revenue | | 8600-8799 | 843,209,668.00 | 901,243,670.00 | 6.9% |
| 5) TOTAL, REVENUES | | | 916,406,886.00 | 975,364,058.00 | 6.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,035,249,077.28 | 954,640,307.00 | -7.8% |
| 10) TOTAL, EXPENDITURES | | | 1,035,249,077.28 | 954,640,307.00 | -7.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (118,842,191.28) | 20,723,751.00 | -117.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 196,883,951.00 | 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 | | | 196,883,951.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 78,041,759.72 | 20,723,751.00 | -73.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 764,292,660.28 | 842,334,420.00 | 10.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 764,292,660.28 | 842,334,420.00 | 10.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 764,292,660.28 | 842,334,420.00 | 10.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 842,334,420.00 | 863,058,171.00 | 2.5% |
| 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 | | | 842,334,420.00 | 863,058,171.00 | 2.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 842,334,420.00 | 863,058,171.00 |
| Total, Restricted Balance | | 842,334,420.00 | 863,058,171.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,675.66 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 3,675.66 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 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 | 398,430.00 | New |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 398,430.00 | New |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,675.66 | (398,430.00) | -10939.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,675.66 | (398,430.00) | -10939.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 394,754.34 | 398,430.00 | 0.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 394,754.34 | 398,430.00 | 0.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 394,754.34 | 398,430.00 | 0.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 398,430.00 | 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 | 398,430.00 | 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 396,567.00 | | |
| 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 | 1,863.00 | | |
| 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 | | | 398,430.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 398,430.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | | | | |
| | | 8611 | 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 | | 8621 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,675.66 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,675.66 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 3,675.66 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| 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 | 398,430.00 | New |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 398,430.00 | New |
| TOTAL, EXPENDITURES | | | 0.00 | 398,430.00 | New |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| 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% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,675.66 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 3,675.66 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 398,430.00 | New |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 398,430.00 | New |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,675.66 | (398,430.00) | -10939.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,675.66 | (398,430.00) | -10939.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 394,754.34 | 398,430.00 | 0.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 394,754.34 | 398,430.00 | 0.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 394,754.34 | 398,430.00 | 0.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 398,430.00 | 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 | | | 398,430.00 | 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 | | | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 398,430.00 | 0.00 |
| Total, Restricted Balance | | 398,430.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 573,767.00 | 573,768.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 659,889.00 | 660,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,233,656.00 | 1,233,768.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 53,637,411.10 | 25,136,068.00 | -53.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 53,637,411.10 | 25,136,068.00 | -53.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (52,403,755.10) | (23,902,300.00) | -54.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 35,651,951.00 | 25,062,707.00 | -29.7% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 35,651,951.00 | 25,062,707.00 | -29.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (16,751,804.10) | 1,160,407.00 | -106.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 57,516,360.10 | 40,764,556.00 | -29.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 57,516,360.10 | 40,764,556.00 | -29.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 57,516,360.10 | 40,764,556.00 | -29.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 40,764,556.00 | 41,924,963.00 | 2.8% |
| 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 | | | 40,764,556.00 | 41,924,963.00 | 2.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 10,839,868.00 | | |
| 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 | 29,883,856.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 40,832.00 | | |
| 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 | | | 40,764,556.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 40,764,556.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 573,767.00 | 573,768.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 573,767.00 | 573,768.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 659,889.00 | 660,000.00 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 659,889.00 | 660,000.00 | 0.0% |
| TOTAL, REVENUES | | | 1,233,656.00 | 1,233,768.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 10,775,762.10 | 9,706,068.00 | -9.9% |
| Other Debt Service - Principal | | 7439 | 42,861,649.00 | 15,430,000.00 | -64.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 53,637,411.10 | 25,136,068.00 | -53.1% |
| TOTAL, EXPENDITURES | | | 53,637,411.10 | 25,136,068.00 | -53.1% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 35,651,951.00 | 25,062,707.00 | -29.7% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 35,651,951.00 | 25,062,707.00 | -29.7% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 35,651,951.00 | 25,062,707.00 | -29.7% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 573,767.00 | 573,768.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 659,889.00 | 660,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,233,656.00 | 1,233,768.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 53,637,411.10 | 25,136,068.00 | -53.1% |
| 10) TOTAL, EXPENDITURES | | | 53,637,411.10 | 25,136,068.00 | -53.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (52,403,755.10) | (23,902,300.00) | -54.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 35,651,951.00 | 25,062,707.00 | -29.7% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 35,651,951.00 | 25,062,707.00 | -29.7% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (16,751,804.10) | 1,160,407.00 | -106.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 57,516,360.10 | 40,764,556.00 | -29.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 57,516,360.10 | 40,764,556.00 | -29.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 57,516,360.10 | 40,764,556.00 | -29.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 40,764,556.00 | 41,924,963.00 | 2.8% |
| 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 | | | 40,764,556.00 | 41,924,963.00 | 2.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|----------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 40,764,556.00 | 41,924,963.00 |
| Total, Restricted Balance | | 40,764,556.00 | 41,924,963.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,245,161,501.00 | 1,304,806,720.00 | 4.8% |
| 5) TOTAL, REVENUES | | | 1,245,161,501.00 | 1,304,806,720.00 | 4.8% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 170,744.00 | 178,894.00 | 4.8% |
| 2) Classified Salaries | | 2000-2999 | 6,739,144.00 | 7,759,840.00 | 15.1% |
| 3) Employee Benefits | | 3000-3999 | 3,664,335.75 | 3,937,171.00 | 7.4% |
| 4) Books and Supplies | | 4000-4999 | 207,316.00 | 619,514.00 | 198.8% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 1,179,432,770.62 | 1,288,068,548.00 | 9.2% |
| 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 | | | 1,190,214,310.37 | 1,300,563,967.00 | 9.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 54,947,190.63 | 4,242,753.00 | -92.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 54,947,190.63 | 4,242,753.00 | -92.3% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 327,464,799.37 | 382,411,990.00 | 16.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 327,464,799.37 | 382,411,990.00 | 16.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 327,464,799.37 | 382,411,990.00 | 16.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 382,411,990.00 | 386,654,743.00 | 1.1% |
| 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 | 382,411,990.00 | 386,654,743.00 | 1.1% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 941,633,547.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 2,500,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 29,100,000.00 | | |
| 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 | 47,590,573.00 | | |
| 8) Other Current Assets | | 9340 | 6,115,869.00 | | |
| 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 | | | 1,026,939,989.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 4,149,378.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 4,149,378.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 635,645,904.00 | | |
| 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 | 11,011,223.00 | | |
| 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 | | | 646,657,127.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 2,020,250.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 2,020,250.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 382,411,990.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 11,400,000.00 | 9,636,100.00 | -15.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 1,233,565,255.00 | 1,295,170,620.00 | 5.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 196,246.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,245,161,501.00 | 1,304,806,720.00 | 4.8% |
| TOTAL, REVENUES | | | 1,245,161,501.00 | 1,304,806,720.00 | 4.8% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 170,744.00 | 178,894.00 | 4.8% |
| TOTAL, CERTIFICATED SALARIES | | | 170,744.00 | 178,894.00 | 4.8% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 8,370.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,645,254.00 | 1,888,078.00 | 14.8% |
| Clerical, Technical and Office Salaries | | 2400 | 5,085,520.00 | 5,831,773.00 | 14.7% |
| Other Classified Salaries | | 2900 | 0.00 | 39,989.00 | New |
| TOTAL, CLASSIFIED SALARIES | | | 6,739,144.00 | 7,759,840.00 | 15.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 24,638.00 | 29,127.00 | 18.2% |
| PERS | | 3201-3202 | 1,019,044.00 | 1,394,264.00 | 36.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 497,900.00 | 597,857.00 | 20.1% |
| Health and Welfare Benefits | | 3401-3402 | 1,313,957.00 | 1,236,729.00 | -5.9% |
| Unemployment Insurance | | 3501-3502 | 3,518.00 | 4,839.00 | 37.5% |
| Workers' Compensation | | 3601-3602 | 282,177.75 | 238,222.00 | -15.6% |
| OPEB, Allocated | | 3701-3702 | 481,245.00 | 436,133.00 | -9.4% |
| OPEB, Active Employees | | 3751-3752 | 41,856.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,664,335.75 | 3,937,171.00 | 7.4% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 203,926.00 | 618,014.00 | 203.1% |
| Noncapitalized Equipment | | 4400 | 3,390.00 | 1,500.00 | -55.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 207,316.00 | 619,514.00 | 198.8% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 13,368.74 | 52,541.00 | 293.0% |
| Dues and Memberships | | 5300 | 1,743.00 | 2,150.00 | 23.4% |
| Insurance | | 5400-5450 | 12,247,547.00 | 12,500,000.00 | 2.1% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 271.00 | 5,500.00 | 1929.5% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,166,545,446.88 | 1,275,020,353.00 | 9.3% |
| Communications | | 5900 | 624,394.00 | 488,004.00 | -21.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,179,432,770.62 | 1,288,068,548.00 | 9.2% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 1,190,214,310.37 | 1,300,563,967.00 | 9.3% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,245,161,501.00 | 1,304,806,720.00 | 4.8% |
| 5) TOTAL, REVENUES | | | 1,245,161,501.00 | 1,304,806,720.00 | 4.8% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 1,190,214,310.37 | 1,300,563,967.00 | 9.3% |
| 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 | | | 1,190,214,310.37 | 1,300,563,967.00 | 9.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 54,947,190.63 | 4,242,753.00 | -92.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 54,947,190.63 | 4,242,753.00 | -92.3% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 327,464,799.37 | 382,411,990.00 | 16.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 327,464,799.37 | 382,411,990.00 | 16.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 327,464,799.37 | 382,411,990.00 | 16.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 382,411,990.00 | 386,654,743.00 | 1.1% |
| 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 | 382,411,990.00 | 386,654,743.00 | 1.1% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|---------------------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Net Position | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 139,938,458.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 139,938,458.00 | 0.00 | -100.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 296,136.78 | 325,000.00 | 9.7% |
| 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 | | | 296,136.78 | 325,000.00 | 9.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 139,642,321.22 | (325,000.00) | -100.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 139,642,321.22 | (325,000.00) | -100.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 244,129,535.78 | 383,771,857.00 | 57.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 244,129,535.78 | 383,771,857.00 | 57.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 244,129,535.78 | 383,771,857.00 | 57.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 383,771,857.00 | 383,446,857.00 | -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 | 383,771,857.00 | 383,446,857.00 | -0.1% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 383,771,857.00 | | |
| 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 | | | 383,771,857.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 383,771,857.00 | | |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 19,938,458.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 120,000,000.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 139,938,458.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 139,938,458.00 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | | | | |
| | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 296,136.78 | 325,000.00 | 9.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 296,136.78 | 325,000.00 | 9.7% |
| TOTAL, EXPENSES | | | 296,136.78 | 325,000.00 | 9.7% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 139,938,458.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 139,938,458.00 | 0.00 | -100.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 296,136.78 | 325,000.00 | 9.7% |
| 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 | | | 296,136.78 | 325,000.00 | 9.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 139,642,321.22 | (325,000.00) | -100.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 139,642,321.22 | (325,000.00) | -100.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 244,129,535.78 | 383,771,857.00 | 57.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 244,129,535.78 | 383,771,857.00 | 57.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 244,129,535.78 | 383,771,857.00 | 57.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 383,771,857.00 | 383,446,857.00 | -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 | 383,771,857.00 | 383,446,857.00 | -0.1% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2017-18 Estimated Actuals | 2018-19 Budget |
|--------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 383,771,857.00 | 383,446,857.00 |
| Total, Restricted Net Position | | <u>383,771,857.00</u> | <u>383,446,857.00</u> |

| Description | 2017-18 Estimated Actuals | | | 2018-19 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 437,525.01 | 436,290.95 | 443,467.28 | 423,601.15 | 422,648.05 | 432,648.09 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 437,525.01 | 436,290.95 | 443,467.28 | 423,601.15 | 422,648.05 | 432,648.09 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 84.68 | 84.68 | 84.68 | 144.91 | 144.91 | 144.91 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 285.25 | 285.25 | 285.25 | 286.11 | 286.11 | 286.11 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 369.93 | 369.93 | 369.93 | 431.02 | 431.02 | 431.02 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 437,894.94 | 436,660.88 | 443,837.21 | 424,032.17 | 423,079.07 | 433,079.11 |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2017-18 Estimated Actuals | | | 2018-19 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| 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 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 2017-18 Estimated Actuals | | | 2018-19 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 40,298.33 | 40,271.73 | 40,298.33 | 38,741.89 | 38,651.48 | 38,741.89 |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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) | 40,298.33 | 40,271.73 | 40,298.33 | 38,741.89 | 38,651.48 | 38,741.89 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 107,065.82 | 107,208.96 | 107,064.64 | 110,799.78 | 110,697.78 | 110,798.60 |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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) | 107,065.82 | 107,208.96 | 107,064.64 | 110,799.78 | 110,697.78 | 110,798.60 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 147,364.15 | 147,480.69 | 147,362.97 | 149,541.67 | 149,349.26 | 149,540.49 |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | | | |
| A. BEGINNING CASH | | | 2,187,666,657.00 | 1,891,243,934.00 | 1,388,960,726.00 | 1,342,383,950.00 | 1,184,793,603.00 | 1,127,250,138.00 | 1,623,219,368.00 | 1,780,936,717.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| | 8010-8019 | | 216,414,164.00 | 216,414,164.00 | 489,414,413.00 | 389,545,494.00 | 389,545,494.00 | 489,841,616.00 | 399,165,093.00 | 336,392,568.00 |
| | 8020-8079 | | 9,234,255.00 | 48,532,259.00 | 1,594,560.00 | (622,414.00) | 25,372,534.00 | 447,537,145.00 | 128,282,283.00 | 82,824,619.00 |
| | 8080-8099 | | (16,874,429.00) | (35,952,839.00) | (23,651,912.00) | (14,843,428.00) | (23,385,746.00) | (23,385,746.00) | 8,809,229.00 | (49,530,520.00) |
| | 8100-8299 | | 4,956,236.00 | 16,016,886.00 | 144,487,284.00 | 2,451,088.00 | 14,484,351.00 | 97,312,253.00 | 25,414,267.00 | 77,763,425.00 |
| | 8300-8599 | | 98,678,299.00 | 52,530,989.00 | 37,993,627.00 | 69,030,695.00 | 132,472,001.00 | 98,451,649.00 | 115,375,161.00 | 76,775,018.00 |
| | 8600-8799 | | 2,769,522.00 | 8,184,768.00 | 7,236,929.00 | 9,372,500.00 | 5,649,735.00 | 8,516,171.00 | 7,039,280.00 | 9,786,428.00 |
| | 8910-8929 | | 134,661,363.00 | 125,529,182.00 | 105,800,872.00 | 113,403,792.00 | 142,416,442.00 | 116,391,969.00 | 114,367,980.00 | 105,275,632.00 |
| | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 449,839,410.00 | 431,255,409.00 | 762,875,773.00 | 568,337,727.00 | 686,554,811.00 | 1,234,665,057.00 | 798,453,293.00 | 639,287,170.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| | 1000-1999 | | 459,391,779.00 | 697,638,132.00 | 511,803,580.00 | 486,981,396.00 | 475,558,086.00 | 484,284,694.00 | 443,415,507.00 | 538,602,951.00 |
| | 2000-2999 | | | | | | | | | |
| | 3000-3999 | | | | | | | | | |
| | 4000-4999 | | 147,942,726.00 | 131,905,354.00 | 131,814,621.00 | 80,719,464.00 | 110,643,166.00 | 135,492,490.00 | 98,174,901.00 | 105,574,604.00 |
| | 5000-5999 | | | | | | | | | |
| | 6000-6599 | | | | | | | | | |
| | 7000-7499 | | | | | | | | | |
| | 7600-7629 | | 138,927,628.00 | 103,995,131.00 | 165,834,348.00 | 158,227,214.00 | 157,897,024.00 | 118,918,643.00 | 99,145,536.00 | 94,076,455.00 |
| | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 746,262,133.00 | 933,538,617.00 | 809,452,549.00 | 725,928,074.00 | 744,098,276.00 | 738,695,827.00 | 640,735,944.00 | 738,254,010.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| | 9111-9199 | | 2,765,945.16 | | | | | | | |
| | 9200-9299 | | 322,918,263.50 | | | | | | | |
| | 9310 | | 27,000,000.00 | | | | | | | |
| | 9320 | | 18,580,730.92 | | | | | | | |
| | 9330 | | 7,166,349.00 | | | | | | | |
| | 9340 | | 0.00 | | | | | | | |
| | 9490 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | | 378,431,288.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| | 9500-9599 | | 615,154,890.00 | | | | | | | |
| | 9610 | | 0.00 | | | | | | | |
| | 9640 | | 0.00 | | | | | | | |
| | 9650 | | 67,996,014.00 | | | | | | | |
| | 9690 | | | | | | | | | |
| SUBTOTAL | | | 683,150,904.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| | 9910 | | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | | (304,719,615.42) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (296,422,723.00) | (502,283,208.00) | (46,576,776.00) | (157,590,347.00) | (57,543,465.00) | 495,969,230.00 | 157,717,349.00 | (98,966,840.00) |
| F. ENDING CASH (A + E) | | | 1,891,243,934.00 | 1,388,960,726.00 | 1,342,383,950.00 | 1,184,793,603.00 | 1,127,250,138.00 | 1,623,219,368.00 | 1,780,936,717.00 | 1,681,969,877.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | | |
| A. BEGINNING CASH | | 1,681,969,877.00 | 1,642,992,288.00 | 1,737,105,125.00 | 1,848,379,345.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 438,216,233.00 | 336,392,568.00 | 336,392,568.00 | 404,047,138.00 | | | 4,441,781,513.00 | 4,441,781,514.00 |
| Property Taxes | 8020-8079 | 5,066,572.00 | 307,869,237.00 | 330,508,171.00 | 86,807,110.00 | | | 1,473,006,331.00 | 1,473,006,331.00 |
| Miscellaneous Funds | 8080-8099 | (24,793,747.00) | (24,793,738.00) | (24,793,747.00) | (29,611,693.00) | | | (282,808,316.00) | (282,808,317.00) |
| Federal Revenue | 8100-8299 | 106,588,378.00 | 14,339,796.00 | 46,937,580.00 | 145,508,160.00 | | | 696,259,704.00 | 696,383,621.00 |
| Other State Revenue | 8300-8599 | 51,643,915.00 | 84,783,583.00 | 38,329,858.00 | 139,347,682.00 | 426,934,069.00 | (401,372,855.00) | 1,020,973,691.00 | 1,020,973,690.00 |
| Other Local Revenue | 8600-8799 | 27,689,733.00 | 6,045,462.00 | 8,198,386.00 | 40,135,654.00 | | | 140,624,568.00 | 140,500,651.00 |
| Interfund Transfers In | 8910-8929 | 88,285,833.00 | 86,380,467.00 | 83,781,014.00 | 145,863,154.00 | (1,341,857,698.00) | 0.00 | 20,300,002.00 | 20,000,000.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 71,250,000.00 | (47,855,695.00) | 0.00 | 23,394,305.00 | 300,000.00 |
| TOTAL RECEIPTS | | 692,696,917.00 | 811,017,375.00 | 819,353,830.00 | 1,003,347,205.00 | (962,779,324.00) | (401,372,855.00) | 7,533,531,798.00 | 7,510,137,490.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 508,176,241.00 | 485,134,967.00 | 507,214,411.00 | 276,002,164.00 | | | 5,874,203,908.00 | 2,803,922,647.05 |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | 1,007,827,764.00 |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | 2,062,453,497.00 |
| Books and Supplies | 4000-4999 | 132,316,990.00 | 149,689,738.00 | 124,634,576.00 | 225,653,473.00 | | | 1,574,562,103.00 | 713,318,747.45 |
| Services | 5000-5999 | | | | | | | 0.00 | 852,416,844.01 |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | 8,826,514.00 |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | (23,394,305.00) |
| Interfund Transfers Out | 7600-7629 | 91,181,275.00 | 82,079,833.00 | 76,230,623.00 | 118,627,233.00 | (1,345,095,822.00) | | 60,045,121.00 | 60,045,121.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 731,674,506.00 | 716,904,538.00 | 708,079,610.00 | 620,282,870.00 | (1,345,095,822.00) | 0.00 | 7,508,811,132.00 | 7,485,416,829.51 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | 2,765,945.00 | 2,765,945.00 | |
| Accounts Receivable | 9200-9299 | | | | | 25,561,214.00 | 322,918,264.00 | 348,479,478.00 | |
| Due From Other Funds | 9310 | | | | | | 27,000,000.00 | 27,000,000.00 | |
| Stores | 9320 | | | | | | 18,580,731.00 | 18,580,731.00 | |
| Prepaid Expenditures | 9330 | | | | | | 7,166,349.00 | 7,166,349.00 | |
| Other Current Assets | 9340 | | | | | | 0.00 | 0.00 | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 25,561,214.00 | 378,431,289.00 | 403,992,503.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | 44,617,570.00 | 615,154,890.00 | 659,772,460.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | 67,996,014.00 | 67,996,014.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 44,617,570.00 | 683,150,904.00 | 727,768,474.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | (19,056,356.00) | (304,719,615.00) | (323,775,971.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (38,977,589.00) | 94,112,837.00 | 111,274,220.00 | 383,064,335.00 | 363,260,142.00 | (706,092,470.00) | (299,055,305.00) | 24,720,660.49 |
| F. ENDING CASH (A + E) | | 1,642,992,288.00 | 1,737,105,125.00 | 1,848,379,345.00 | 2,231,443,680.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 1,888,611,352.00 | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | | | |
| A. BEGINNING CASH | | | 2,231,443,680.00 | 1,975,569,553.00 | 1,517,240,881.00 | 1,446,065,609.00 | 1,319,154,469.00 | 1,252,660,138.00 | 1,687,844,000.00 | 1,741,304,032.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| | 8010-8019 | | 224,353,001.00 | 224,353,001.00 | 466,989,319.00 | 403,835,402.00 | 403,835,402.00 | 467,432,196.00 | 413,610,413.00 | 348,732,639.00 |
| | 8020-8079 | | 26,866,534.00 | 62,817,340.00 | 467,582.00 | (180,384.00) | 24,383,628.00 | 429,338,711.00 | 123,010,775.00 | 79,473,894.00 |
| | 8080-8099 | | (17,569,770.00) | (37,434,340.00) | (24,626,531.00) | (15,455,077.00) | (24,349,397.00) | (24,349,397.00) | 9,172,229.00 | (51,571,514.00) |
| | 8100-8299 | | 4,873,100.00 | 15,748,221.00 | 142,063,672.00 | 2,409,974.00 | 14,241,393.00 | 95,679,950.00 | 24,987,971.00 | 76,459,031.00 |
| | 8300-8599 | | 87,028,376.00 | 46,329,200.00 | 33,508,113.00 | 60,880,956.00 | 100,832,405.00 | 37,828,483.00 | 67,754,012.00 | 93,710,988.00 |
| | 8600-8799 | | 2,697,626.00 | 7,972,296.00 | 7,049,062.00 | 9,129,195.00 | 5,503,071.00 | 8,295,096.00 | 6,856,544.00 | 13,032,377.00 |
| | 8910-8929 | | 144,605,398.00 | 133,190,172.00 | 133,169,552.00 | 142,583,867.00 | 154,295,286.00 | 102,504,975.00 | 99,854,258.00 | 88,609,872.00 |
| | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 472,854,265.00 | 452,975,890.00 | 758,620,769.00 | 603,203,933.00 | 678,741,788.00 | 1,116,730,014.00 | 745,246,202.00 | 648,447,287.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| | 1000-1999 | | 441,455,275.00 | 705,063,969.00 | 517,251,347.00 | 492,164,950.00 | 480,620,047.00 | 489,439,543.00 | 448,135,334.00 | 544,335,977.00 |
| | 2000-2999 | | | | | | | | | |
| | 3000-3999 | | | | | | | | | |
| | 4000-4999 | | 143,646,901.00 | 109,159,233.00 | 139,077,268.00 | 72,919,477.00 | 99,951,627.00 | 82,399,741.00 | 133,688,181.00 | 85,372,845.00 |
| | 5000-5999 | | | | | | | | | |
| | 6000-6599 | | | | | | | | | |
| | 7000-7499 | | | | | | | | | |
| | 7600-7629 | | 143,626,216.00 | 97,081,360.00 | 173,467,426.00 | 165,030,646.00 | 164,664,445.00 | 109,706,868.00 | 109,962,655.00 | 104,336,583.00 |
| | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 728,728,392.00 | 911,304,562.00 | 829,796,041.00 | 730,115,073.00 | 745,236,119.00 | 681,546,152.00 | 691,786,170.00 | 734,045,405.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| | 9111-9199 | | | | | | | | | |
| | 9200-9299 | | | | | | | | | |
| | 9310 | | | | | | | | | |
| | 9320 | | | | | | | | | |
| | 9330 | | | | | | | | | |
| | 9340 | | | | | | | | | |
| | 9490 | | | | | | | | | |
| SUBTOTAL | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| | 9500-9599 | | | | | | | | | |
| | 9610 | | | | | | | | | |
| | 9640 | | | | | | | | | |
| | 9650 | | | | | | | | | |
| | 9690 | | | | | | | | | |
| SUBTOTAL | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (255,874,127.00) | (458,328,672.00) | (71,175,272.00) | (126,911,140.00) | (66,494,331.00) | 435,183,862.00 | 53,460,032.00 | (85,598,118.00) |
| F. ENDING CASH (A + E) | | | 1,975,569,553.00 | 1,517,240,881.00 | 1,446,065,609.00 | 1,319,154,469.00 | 1,252,660,138.00 | 1,687,844,000.00 | 1,741,304,032.00 | 1,655,705,914.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| ESTIMATES THROUGH THE MONTH OF JUNE | | | | | | | | | |
| A. BEGINNING CASH | | 1,655,705,914.00 | 1,574,059,199.00 | 1,642,381,531.00 | 1,799,109,845.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 404,952,351.00 | 348,732,639.00 | 348,732,639.00 | 393,757,732.00 | | | 4,449,316,734.00 | 4,449,316,734.00 |
| Property Taxes | 8020-8079 | 4,874,426.00 | 295,340,252.00 | 316,985,323.00 | 109,628,250.00 | | | 1,473,006,331.00 | 1,473,006,331.00 |
| Miscellaneous Funds | 8080-8099 | (25,815,418.00) | (25,815,409.00) | (25,815,418.00) | (30,831,895.00) | | | (294,461,937.00) | (294,461,937.00) |
| Federal Revenue | 8100-8299 | 104,800,478.00 | 14,099,262.00 | 76,150,255.00 | 113,067,424.00 | | | 684,580,731.00 | 684,580,731.00 |
| Other State Revenue | 8300-8599 | 63,546,852.00 | 90,774,064.00 | 69,804,649.00 | 125,896,346.00 | 364,049,876.00 | (426,934,069.00) | 815,010,251.00 | 815,010,251.00 |
| Other Local Revenue | 8600-8799 | 21,970,922.00 | 5,888,525.00 | 7,985,560.00 | 40,593,754.00 | | | 136,974,028.00 | 136,974,028.00 |
| Interfund Transfers In | 8910-8929 | 78,265,814.00 | 75,872,520.00 | 72,634,790.00 | 144,531,548.00 | (1,349,818,053.00) | 0.00 | 20,299,999.00 | 20,000,000.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 71,250,000.00 | (49,977,844.00) | 0.00 | 21,272,156.00 | 300,000.00 |
| TOTAL RECEIPTS | | 652,595,425.00 | 804,891,853.00 | 866,477,798.00 | 967,893,159.00 | (1,035,746,021.00) | (426,934,069.00) | 7,305,998,293.00 | 7,284,726,138.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 513,585,397.00 | 490,298,866.00 | 512,613,329.00 | 278,940,001.00 | | | 5,913,904,035.00 | 2,782,717,535.00 |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | 999,538,323.00 |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | 2,131,648,177.00 |
| Books and Supplies | 4000-4999 | 119,531,093.00 | 155,225,098.00 | 112,591,036.00 | 168,848,396.00 | | | 1,422,410,896.00 | 635,138,090.00 |
| Services | 5000-5999 | | | | | | | 0.00 | 852,606,413.00 |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | 7,366,393.00 |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | 0.00 |
| Interfund Transfers Out | 7600-7629 | 101,125,650.00 | 91,045,557.00 | 84,545,119.00 | 149,801,773.00 | (1,435,373,344.00) | | 59,020,954.00 | (34,951,201.00) |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 734,242,140.00 | 736,569,521.00 | 709,749,484.00 | 597,590,170.00 | (1,435,373,344.00) | 0.00 | 7,395,335,885.00 | 7,374,063,730.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | 2,765,945.00 | 2,765,945.00 | |
| Accounts Receivable | 9200-9299 | | | | | (62,884,194.00) | 348,479,477.00 | 285,595,283.00 | |
| Due From Other Funds | 9310 | | | | | | 27,000,000.00 | 27,000,000.00 | |
| Stores | 9320 | | | | | | 18,580,731.00 | 18,580,731.00 | |
| Prepaid Expenditures | 9330 | | | | | | 7,166,349.00 | 7,166,349.00 | |
| Other Current Assets | 9340 | | | | | | 0.00 | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (62,884,194.00) | 403,992,502.00 | 341,108,308.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | (35,577,447.00) | 659,772,460.00 | 624,195,013.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | 67,996,014.00 | 67,996,014.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (35,577,447.00) | 727,768,474.00 | 692,191,027.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | (27,306,747.00) | (323,775,972.00) | (351,082,719.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (81,646,715.00) | 68,322,332.00 | 156,728,314.00 | 370,302,989.00 | 372,320,576.00 | (750,710,041.00) | (440,420,311.00) | (89,337,592.00) |
| F. ENDING CASH (A + E) | | 1,574,059,199.00 | 1,642,381,531.00 | 1,799,109,845.00 | 2,169,412,834.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 1,791,023,369.00 | |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 5,631,979,528.00 | -0.07% | 5,627,861,126.00 | -0.68% | 5,589,604,768.00 |
| 2. Federal Revenues | 8100-8299 | 7,861,114.00 | 0.00% | 7,861,114.00 | 0.00% | 7,861,114.00 |
| 3. Other State Revenues | 8300-8599 | 258,778,531.00 | -64.62% | 91,558,354.00 | -2.66% | 89,119,502.00 |
| 4. Other Local Revenues | 8600-8799 | 128,465,391.00 | -3.11% | 124,473,009.00 | -3.56% | 120,039,816.00 |
| 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 | 300,000.00 | 0.00% | 300,000.00 | 0.00% | 300,000.00 |
| c. Contributions | 8980-8999 | (1,202,689,691.00) | 3.17% | (1,240,812,181.00) | 2.55% | (1,272,440,159.00) |
| 6. Total (Sum lines A1 thru A5c) | | 4,844,694,873.00 | -4.41% | 4,631,241,422.00 | -1.66% | 4,554,485,041.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,119,834,720.00 | | 2,115,407,938.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (4,426,782.00) | | (3,463,114.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,119,834,720.00 | -0.21% | 2,115,407,938.00 | -0.16% | 2,111,944,824.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 620,198,225.00 | | 600,343,803.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (19,854,422.00) | | (665,664.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 620,198,225.00 | -3.20% | 600,343,803.00 | -0.11% | 599,678,139.00 |
| 3. Employee Benefits | 3000-3999 | 1,268,743,976.00 | 4.12% | 1,321,014,225.00 | 1.14% | 1,336,128,070.00 |
| 4. Books and Supplies | 4000-4999 | 371,206,619.00 | -17.25% | 307,181,430.00 | -9.41% | 278,263,819.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 475,970,808.00 | -1.59% | 468,386,271.00 | 3.98% | 487,017,453.00 |
| 6. Capital Outlay | 6000-6999 | 6,810,116.00 | 2.83% | 7,002,717.00 | 1.81% | 7,129,409.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 8,361,730.00 | 0.34% | 8,389,873.00 | 0.00% | 8,389,873.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (134,005,408.00) | -15.23% | (113,599,194.00) | 16.36% | (132,178,460.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 60,045,121.00 | -1.72% | 59,015,046.00 | -0.14% | 58,930,905.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | (72,700,000.00) | | (72,700,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 4,797,165,907.00 | -2.02% | 4,700,442,109.00 | -0.38% | 4,682,604,032.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 47,528,966.00 | | (69,200,687.00) | | (128,118,991.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,747,735,721.96 | | 1,795,264,687.96 | | 1,726,064,000.96 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,795,264,687.96 | | 1,726,064,000.96 | | 1,597,945,009.96 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 28,503,026.00 | | 28,503,025.00 | | 28,503,025.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 91,894,433.00 | | 45,947,216.00 | | |
| d. Assigned | 9780 | 892,266,404.00 | | 1,198,538,907.00 | | 1,491,755,327.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 75,004,168.00 | | 75,891,796.00 | | 75,000,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 707,596,656.96 | | 377,183,056.96 | | 2,686,657.96 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,795,264,687.96 | | 1,726,064,000.96 | | 1,597,945,009.96 |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 75,004,168.00 | | 75,891,796.00 | | 75,000,000.00 |
| c. Unassigned/Unappropriated | 9790 | 707,596,656.96 | | 377,183,056.96 | | 2,686,657.96 |
| (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) | | 782,600,824.96 | | 453,074,852.96 | | 77,686,657.96 |

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 | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 688,522,507.00 | -1.71% | 676,719,616.00 | -0.13% | 675,818,580.00 |
| 3. Other State Revenues | 8300-8599 | 762,195,159.00 | -5.08% | 723,451,897.00 | 0.06% | 723,898,145.00 |
| 4. Other Local Revenues | 8600-8799 | 12,035,260.00 | 3.87% | 12,501,019.00 | -10.75% | 11,157,413.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 1,202,689,691.00 | 3.17% | 1,240,812,181.00 | 2.55% | 1,272,440,159.00 |
| 6. Total (Sum lines A1 thru A5c) | | 2,665,442,617.00 | -0.45% | 2,653,484,713.00 | 1.12% | 2,683,314,297.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 684,087,927.05 | | 667,309,597.05 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (16,778,330.00) | | (2,329,815.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 684,087,927.05 | -2.45% | 667,309,597.05 | -0.35% | 664,979,782.05 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 387,629,539.00 | | 399,194,520.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 11,564,981.00 | | (680,765.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 387,629,539.00 | 2.98% | 399,194,520.00 | -0.17% | 398,513,755.00 |
| 3. Employee Benefits | 3000-3999 | 793,709,521.00 | 2.13% | 810,633,952.06 | 0.90% | 817,893,248.95 |
| 4. Books and Supplies | 4000-4999 | 342,112,128.45 | -4.14% | 327,956,660.00 | -0.48% | 326,385,544.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 376,446,036.01 | 2.07% | 384,220,142.00 | 2.13% | 392,393,603.00 |
| 6. Capital Outlay | 6000-6999 | 2,016,398.00 | -81.96% | 363,676.00 | 2.67% | 373,392.00 |
| 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 | 102,249,373.00 | -17.91% | 83,937,165.00 | 16.05% | 97,411,167.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 5,909.00 | 0.00% | 5,909.00 |
| 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) | | 2,688,250,922.51 | -0.54% | 2,673,621,621.11 | 0.91% | 2,697,956,401.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (22,808,305.51) | | (20,136,908.11) | | (14,642,104.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 135,211,319.62 | | 112,403,014.11 | | 92,266,106.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 112,403,014.11 | | 92,266,106.00 | | 77,624,002.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 112,403,014.11 | | 92,266,106.00 | | 77,624,002.00 |
| 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) | | 112,403,014.11 | | 92,266,106.00 | | 77,624,002.00 |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 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 | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 5,631,979,528.00 | -0.07% | 5,627,861,126.00 | -0.68% | 5,589,604,768.00 |
| 2. Federal Revenues | 8100-8299 | 696,383,621.00 | -1.69% | 684,580,730.00 | -0.13% | 683,679,694.00 |
| 3. Other State Revenues | 8300-8599 | 1,020,973,690.00 | -20.17% | 815,010,251.00 | -0.24% | 813,017,647.00 |
| 4. Other Local Revenues | 8600-8799 | 140,500,651.00 | -2.51% | 136,974,028.00 | -4.22% | 131,197,229.00 |
| 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 | 300,000.00 | 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) | | 7,510,137,490.00 | -3.00% | 7,284,726,135.00 | -0.64% | 7,237,799,338.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,803,922,647.05 | | 2,782,717,535.05 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (21,205,112.00) | | (5,792,929.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,803,922,647.05 | -0.76% | 2,782,717,535.05 | -0.21% | 2,776,924,606.05 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,007,827,764.00 | | 999,538,323.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (8,289,441.00) | | (1,346,429.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,007,827,764.00 | -0.82% | 999,538,323.00 | -0.13% | 998,191,894.00 |
| 3. Employee Benefits | 3000-3999 | 2,062,453,497.00 | 3.35% | 2,131,648,177.06 | 1.05% | 2,154,021,318.95 |
| 4. Books and Supplies | 4000-4999 | 713,318,747.45 | -10.96% | 635,138,090.00 | -4.80% | 604,649,363.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 852,416,844.01 | 0.02% | 852,606,413.00 | 3.14% | 879,411,056.00 |
| 6. Capital Outlay | 6000-6999 | 8,826,514.00 | -16.54% | 7,366,393.00 | 1.85% | 7,502,801.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 8,361,730.00 | 0.34% | 8,389,873.00 | 0.00% | 8,389,873.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (31,756,035.00) | -6.59% | (29,662,029.00) | 17.21% | (34,767,293.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 60,045,121.00 | -1.71% | 59,020,955.00 | -0.14% | 58,936,814.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | (72,700,000.00) | | (72,700,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 7,485,416,829.51 | -1.49% | 7,374,063,730.11 | 0.09% | 7,380,560,433.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 24,720,660.49 | | (89,337,595.11) | | (142,761,095.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,882,947,041.58 | | 1,907,667,702.07 | | 1,818,330,106.96 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,907,667,702.07 | | 1,818,330,106.96 | | 1,675,569,011.96 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 28,503,026.00 | | 28,503,025.00 | | 28,503,025.00 |
| b. Restricted | 9740 | 112,403,014.11 | | 92,266,106.00 | | 77,624,002.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 91,894,433.00 | | 45,947,216.00 | | 0.00 |
| d. Assigned | 9780 | 892,266,404.00 | | 1,198,538,907.00 | | 1,491,755,327.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 75,004,168.00 | | 75,891,796.00 | | 75,000,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 707,596,656.96 | | 377,183,056.96 | | 2,686,657.96 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,907,667,702.07 | | 1,818,330,106.96 | | 1,675,569,011.96 |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 75,004,168.00 | | 75,891,796.00 | | 75,000,000.00 |
| c. Unassigned/Unappropriated | 9790 | 707,596,656.96 | | 377,183,056.96 | | 2,686,657.96 |
| 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) | | 782,600,824.96 | | 453,074,852.96 | | 77,686,657.96 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 10.46% | | 6.14% | | 1.05% |
| F. RECOMMENDED RESERVES | | | | | | |
| 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? | No | | | | | |
| 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 | | 0.00 | | 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) | | | | | | |
| | | 462,343.04 | | 447,868.00 | | 436,055.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 7,485,416,829.51 | | 7,374,063,730.11 | | 7,380,560,433.00 |
| 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) | | 7,485,416,829.51 | | 7,374,063,730.11 | | 7,380,560,433.00 |
| 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) | | 74,854,168.30 | | 73,740,637.30 | | 73,805,604.33 |
| 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) | | 74,854,168.30 | | 73,740,637.30 | | 73,805,604.33 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

Los Angeles Unified School District

2018-19 Final Budget

GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2019-20 and 2020-21

Major Revenue Assumptions

| | <u>2019-20</u> | <u>2020-21</u> |
|--|-------------------|-------------------|
| 1. Norm Enrollment | | |
| Non-charter schools | 428,962 | 416,606 |
| Locally-funded charter schools | 40,505 | 40,505 |
| Total | <u>469,467</u> | <u>457,111</u> |
| 2. Estimated Funded Average Daily Attendance | | |
| Non-charter schools | 421,100.36 | 406,944.99 |
| Locally-funded charter schools | 38,741.89 | 38,741.89 |
| Total | <u>459,842.25</u> | <u>445,686.88</u> |
| 3. Funded COLA | | |
| LCFF | 2.57% | 2.67% |
| Special Education (AB602) | 2.57% | 2.67% |
| 4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments) | | |
| Grades K-3 | \$8,390 | \$8,613 |
| Grades 4-6 | \$7,713 | \$7,919 |
| Grades 7-8 | \$7,943 | \$8,155 |
| Grades 9-12 | \$9,443 | \$9,695 |
| 5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation | | |
| Non-charter schools (includes County Program students) | 85.91% | 85.52% |
| Locally-funded charter schools (total) | 44.42% | 44.42% |
| 6. Gap Funding Percentage (DOF) | 100% | 100% |
| 7. LCFF Revenue (in millions) | | |
| Non-charter schools | \$5,260.4 | \$5,212.8 |
| Locally-funded charter schools | 367.5 | \$376.8 |
| Total | <u>\$5,627.9</u> | <u>\$5,589.6</u> |
| 8. Education Protection Act (in millions) | | |
| Non-charter schools | \$229.9 | \$229.9 |
| Locally-funded charter schools | \$14.3 | \$14.3 |
| Total | <u>\$244.2</u> | <u>\$244.2</u> |

2018-19 Final Budget

GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2019-20 and 2020-21

| <u>Major Revenue Assumptions (continued)</u> | <u>2019-20</u> | <u>2020-21</u> |
|--|----------------|----------------|
| 9. California State Lottery – Rates Per ADA | | |
| Unrestricted | \$146.00 | \$146.00 |
| Restricted | \$48.00 | \$48.00 |
| 10. Mandate Block Grant | | |
| Non-charter schools – K-8 | \$31.16 | \$ 31.16 |
| Non-charter schools – 9-12 | \$59.83 | \$59.83 |
| Locally-funded charter schools – K-8 | \$16.33 | \$16.33 |
| Locally-funded charter schools – 9-12 | \$45.23 | \$45.23 |

Major Expenditure Assumptions for 2019-20

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

| <u>Certificated Salaries</u> | Amounts <u>(in millions)</u> |
|--------------------------------------|---------------------------------|
| Step and Column Salary Adjustment | \$32.2 |
| School Staff and Resources | (0.4) |
| 2018-19 One-time Items | (1.1) |
| Federal, State, and Local Grants | (15.7) |
| Reduced Cost from Enrollment Decline | (36.2) |
| Total 2019-20 Known Changes | <u><u>\$(21.2)</u></u> |

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

| <u>Classified Salaries</u> | Amounts <u>(in millions)</u> |
|------------------------------------|---------------------------------|
| Salary Increase | \$16.3 |
| School Staff and Resources | (1.4) |
| Federal, State, and Local Grants | (4.6) |
| 2018-19 One-time Items | (18.6) |
| Total 2019-20 Known Changes | <u><u>\$(8.3)</u></u> |

2018-19 Final Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2019-20 and 2020-21**

Major Expenditure Assumptions for 2019-20 (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 18.13%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 20.8%, an increase of 2.738% 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 2019-20.
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 \$2.4 million. Inflation is based on a 3.36% California CPI for 2019-20.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$4.5 million
 - c. Exclusion of 2018-19 onetime items of \$86.8 million which are mostly expenditure for Student Equity Need Index , IT business projects, and expenditures from carryover
 - d. Lower textbook allocation of \$10 million
 - e. Magnet school resources of \$6.5 million
5. **Other Adjustments** reflect the proposed fiscal stabilization plan.
6. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
7. **Reserve for Economic Uncertainties** at \$75.9 million is 1% of total General Fund Expenditures and Other Financing Uses.
8. **Indirect Cost Rate** is at 4.59%.
9. **Undesignated Balance** of \$377.2 million is a result of releasing various assigned balances, setting an assignment for potential salary increases, and the proposed fiscal stabilization plan.

2018-19 Final Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2019-20 and 2020-21**

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) |
|--------------------------------------|--------------------------|
| <u>Certificated Salaries</u> | |
| Step and Column Salary Adjustment | \$32.1 |
| School Staff and Resources | (0.4) |
| Federal, State, and Local Grants | (2.3) |
| Reduced Cost from Enrollment Decline | (35.2) |
| Total 2020-21 Known Changes | <u>\$(5.8)</u> |

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

| | Amounts (in millions) |
|------------------------------------|--------------------------|
| <u>Classified Salaries</u> | |
| 2019-20 One-time Items | \$(0.2) |
| School Staff and Resources | (0.5) |
| Federal, State, and Local Grants | (0.7) |
| Total 2020-21 Known Changes | <u>\$(1.4)</u> |

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 19.10%, an increase of 0.97% from prior year. Employer contribution rate to CalPERS is 23.5%, an increase of 2.7% 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.

2018-19 Final Budget

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2019-20 and 2020-21**

Major Expenditure Assumptions for 2020-21 (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 \$2.2 million. Inflation is based on a 3.23% 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 \$3.5 million
 - c. Lower textbook allocation of \$39.7 million
 - d. Board election expenditures of \$5 million
 - e. Band drill uniform of \$5 million
5. **Other Adjustments** reflect the proposed fiscal stabilization plan.
6. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
7. **Reserve for Economic Uncertainties** at \$75 million is 1% of total General Fund Expenditures and Other Financing Uses.
8. **Indirect Cost Rate** is at 5.61%.
9. **Undesignated Balance** of \$2.7 million is a result of releasing various assigned balances, setting an assignment for potential salary increases, and the proposed fiscal stabilization plan.

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 |
|-----------------------------|---|---|---|------------|
| Third Prior Year (2015-16) | | | | |
| District Regular | 470,198 | 472,382 | | |
| Charter School | 40,054 | 39,754 | | |
| Total ADA | 510,252 | 512,136 | N/A | Met |
| Second Prior Year (2016-17) | | | | |
| District Regular | 456,858 | 458,988 | | |
| Charter School | 41,603 | 41,228 | | |
| Total ADA | 498,461 | 500,216 | N/A | Met |
| First Prior Year (2017-18) | | | | |
| District Regular | 447,955 | 443,467 | | |
| Charter School | 40,790 | 40,298 | | |
| Total ADA | 488,745 | 483,765 | 1.0% | Met |
| Budget Year (2018-19) | | | | |
| District Regular | 432,648 | | | |
| Charter School | 38,742 | | | |
| Total ADA | 471,390 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|------------------------------------|----------------|----------------------------|--|------------|
| Third Prior Year (2015-16) | | | | |
| District Regular | 485,163 | 490,474 | | |
| Charter School | 41,722 | 41,541 | | |
| Total Enrollment | 526,885 | 532,015 | N/A | Met |
| Second Prior Year (2016-17) | | | | |
| District Regular | 469,462 | 478,906 | | |
| Charter School | 43,493 | 42,974 | | |
| Total Enrollment | 512,955 | 521,880 | N/A | Met |
| First Prior Year (2017-18) | | | | |
| District Regular | 463,292 | 460,516 | | |
| Charter School | 42,585 | 42,073 | | |
| Total Enrollment | 505,877 | 502,589 | 0.6% | Met |
| Budget Year (2018-19) | | | | |
| District Regular | 446,669 | | | |
| Charter School | 40,505 | | | |
| Total Enrollment | 487,174 | | | |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|--|---|--|--|
| Third Prior Year (2015-16) | | | |
| District Regular | 463,199 | 490,474 | |
| Charter School | 39,754 | 41,541 | |
| Total ADA/Enrollment | 502,953 | 532,015 | 94.5% |
| Second Prior Year (2016-17) | | | |
| District Regular | 448,888 | 478,906 | |
| Charter School | 41,278 | 42,974 | |
| Total ADA/Enrollment | 490,166 | 521,880 | 93.9% |
| First Prior Year (2017-18) | | | |
| District Regular | 437,525 | 460,516 | |
| Charter School | 40,298 | 42,073 | |
| Total ADA/Enrollment | 477,823 | 502,589 | 95.1% |
| | | Historical Average Ratio: | 94.5% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 95.0% |

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|--|----------------------------|------------|
| Budget Year (2018-19) | | | | |
| District Regular | 423,601 | 446,669 | | |
| Charter School | 38,742 | 40,505 | | |
| Total ADA/Enrollment | 462,343 | 487,174 | 94.9% | Met |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 409,126 | 431,383 | | |
| Charter School | 38,742 | 40,505 | | |
| Total ADA/Enrollment | 447,868 | 471,888 | 94.9% | Met |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 397,313 | 418,972 | | |
| Charter School | 38,742 | 40,505 | | |
| Total ADA/Enrollment | 436,055 | 459,477 | 94.9% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.

Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.

Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---------------------------------|----------------------------------|--|
| LCFF Target (Reference Only) | 5,631,979,528.00 | 5,627,861,126.00 | 5,589,604,768.00 |
| Step 1 - Change in Population | Prior Year (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) |
| a. ADA (Funded) (Form A, lines A6 and C4) | 484,135.54 | 471,821.00 | 459,842.25 |
| b. Prior Year ADA (Funded) | | 484,135.54 | 471,821.00 |
| c. Difference (Step 1a minus Step 1b) | | (12,314.54) | (11,978.75) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -2.54% | -3.08% |
| Step 2 - Change in Funding Level | | Budget Year (2018-19) | 1st Subsequent Year (2019-20) |
| a. Prior Year LCFF Funding | | 5,441,972,188.00 | 5,631,979,528.00 |
| b1. COLA percentage (if district is at target) | | 3.00% | 2.57% |
| b2. COLA amount (proxy for purposes of this criterion) | | 163,259,165.64 | 144,741,873.87 |
| c. Gap Funding (if district is not at target) | | 146,348,071.00 | 0.00 |
| d. Economic Recovery Target Funding (current year increment) | | 742,733.00 | 990,310.00 |
| e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d) | | 310,349,969.64 | 145,732,183.87 |
| f. Percent Change Due to Funding Level (Step 2e divided by Step 2a) | | 5.70% | 2.59% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f) | | 3.16% | 0.05% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 2.16% to 4.16% | -1.39% to .61% |

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

| | Prior Year (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 1,469,141,419.00 | 1,473,006,488.00 | | |
| 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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%): | N/A | N/A | N/A |

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

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

| | Prior Year (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 5,711,692,822.00 | 5,914,788,002.00 | 5,922,323,222.00 | 5,895,103,671.00 |
| District's Projected Change in LCFF Revenue: | | 3.56% | 0.13% | -0.46% |
| LCFF Revenue Standard: | | 2.16% to 4.16% | -0.95% to 1.05% | -1.39% to .61% |
| Status: | | Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2015-16) | 3,678,441,312.22 | 4,232,824,108.90 | 86.9% |
| Second Prior Year (2016-17) | 3,820,023,938.74 | 4,289,914,728.90 | 89.0% |
| First Prior Year (2017-18) | 3,929,136,661.00 | 4,512,422,175.83 | 87.1% |
| | Historical Average Ratio: | | 87.7% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| | | 1.0% | 1.0% |
| | 84.7% to 90.7% | 84.7% to 90.7% | 84.7% to 90.7% |

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 (2018-19) | 4,008,776,921.00 | 4,737,120,786.00 | 84.6% | Not Met |
| 1st Subsequent Year (2019-20) | 4,036,765,966.00 | 4,641,427,063.00 | 87.0% | Met |
| 2nd Subsequent Year (2020-21) | 4,047,751,033.00 | 4,623,673,127.00 | 87.5% | 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

FY 2018-19 includes expenditures temporarily placed in objects 4000-4999 until spending plan have been determined. The ratio will be closer to the standard after these objects have been determined.

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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 3.16% | 0.05% | -0.39% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -6.84% to 13.16% | -9.95% to 10.05% | -10.39% to 9.61% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -1.84% to 8.16% | -4.95% to 5.05% | -5.39% to 4.61% |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|----------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2017-18) | 586,081,838.00 | | |
| Budget Year (2018-19) | 696,383,621.00 | 18.82% | Yes |
| 1st Subsequent Year (2019-20) | 684,580,730.00 | -1.69% | No |
| 2nd Subsequent Year (2020-21) | 683,679,694.00 | -0.13% | No |

Explanation:
(required if Yes)

FY18-19 revenue is the authorized budget which the District anticipate to operate next fiscal year, while FY17-18 budget reflects the actual spending level. Most Federal Revenue are deferred type revenues based on actual spending.

| | | | |
|---|------------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2017-18) | 931,852,545.00 | | |
| Budget Year (2018-19) | 1,020,973,690.00 | 9.56% | Yes |
| 1st Subsequent Year (2019-20) | 815,010,251.00 | -20.17% | Yes |
| 2nd Subsequent Year (2020-21) | 813,017,647.00 | -0.24% | No |

Explanation:
(required if Yes)

The FY18-19 revenue is the authorized budget which the District anticipate to operate next fiscal year, while FY17-18 budget reflects the actual spending level. The change in Other State Revenue from 2018-19 to 2019-20 is mostly due to the one-time discretionary funding of \$164.4 million recognized in 2018-19. The CTEIG(\$38M) and College Readiness (\$8M) funding end June 2019.

| | | | |
|---|----------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2017-18) | 229,392,189.41 | | |
| Budget Year (2018-19) | 140,500,651.00 | -38.75% | Yes |
| 1st Subsequent Year (2019-20) | 136,974,028.00 | -2.51% | No |
| 2nd Subsequent Year (2020-21) | 131,197,229.00 | -4.22% | No |

Explanation:
(required if Yes)

The change in Other Local Revenue from 2017-18 to 2018-19 is mostly due to the receipt of one-time ERAF legal settlement of \$87.5 million in 2017-18.

| | | | |
|--|----------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2017-18) | 358,313,898.90 | | |
| Budget Year (2018-19) | 713,318,747.45 | 99.08% | Yes |
| 1st Subsequent Year (2019-20) | 635,138,090.00 | -10.96% | Yes |
| 2nd Subsequent Year (2020-21) | 604,649,363.00 | -4.80% | No |

Explanation:
(required if Yes)

The increase in 2018-19 is mainly due to pending implementation of new grants. FY2018-19 also includes estimated expenditures for IT Business Projects and athletic uniforms as well as other expenditures temporarily placed in objects 4000-4999 until proper objects of expenditures have been determined. The decrease in 2019-20 is mainly due to lower textbook adoption and the one-time nature of 2018-19 expenditures temporarily placed in objects 4000-4999.

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

| | | | |
|-------------------------------|----------------|-------|----|
| First Prior Year (2017-18) | 849,962,499.00 | | |
| Budget Year (2018-19) | 852,416,844.01 | 0.29% | No |
| 1st Subsequent Year (2019-20) | 852,606,413.00 | 0.02% | No |
| 2nd Subsequent Year (2020-21) | 879,411,056.00 | 3.14% | 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 |
|---|------------------|--------------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2017-18) | 1,747,326,572.41 | | |
| Budget Year (2018-19) | 1,857,857,962.00 | 6.33% | Met |
| 1st Subsequent Year (2019-20) | 1,636,565,009.00 | -11.91% | Not Met |
| 2nd Subsequent Year (2020-21) | 1,627,894,570.00 | -0.53% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2017-18) | 1,208,276,397.90 | | |
| Budget Year (2018-19) | 1,565,735,591.46 | 29.58% | Not Met |
| 1st Subsequent Year (2019-20) | 1,487,744,503.00 | -4.98% | Met |
| 2nd Subsequent Year (2020-21) | 1,484,060,419.00 | -0.25% | Met |

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

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

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

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

FY18-19 revenue is the authorized budget which the District anticipate to operate next fiscal year, while FY17-18 budget reflects the actual spending level. Most Federal Revenue are deferred type revenues based on actual spending.

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

The FY18-19 revenue is the authorized budget which the District anticipate to operate next fiscal year, while FY17-18 budget reflects the actual spending level. The change in Other State Revenue from 2018-19 to 2019-20 is mostly due to the one-time discretionary funding of \$164.4 million recognized in 2018-19. The CTEIG(\$38M) and College Readiness (\$8M) funding end June 2019.

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

The change in Other Local Revenue from 2017-18 to 2018-19 is mostly due to the receipt of one-time ERAF legal settlement of \$87.5 million in 2017-18.

- 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 2018-19 is mainly due to pending implementation of new grants. FY2018-19 also includes estimated expenditures for IT Business Projects and athletic uniforms as well as other expenditures temporarily placed in objects 4000-4999 until proper objects of expenditures have been determined. The decrease in 2019-20 is mainly due to lower textbook adoption and the one-time nature of 2018-19 expenditures temporarily placed in objects 4000-4999.

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: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51 and All Other School Facility Programs

7B. Calculating the District's Required Minimum Contribution

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.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

- 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. Proposition 51 Required Minimum Contribution

| | | | | |
|--|------------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 7,485,416,829.51 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | |
| c. Net Budgeted Expenditures and Other Financing Uses | 7,485,416,829.51 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution* to the Ongoing and Major Maintenance Account | Status |
| | | 224,562,504.89 | 224,562,505.00 | Met |

3. All Other School Facility Programs Required Minimum Contribution

| | | | | |
|--|------------------|--|---|------------------------------------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 7,485,416,829.51 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | |
| c. Net Budgeted Expenditures and Other Financing Uses | 7,485,416,829.51 | 3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%) | Amount Deposited* for 2014-15 Fiscal Year | Lesser of: 3% or 2014-15 amount |
| | | 224,562,504.89 | 107,448,336.68 | 107,448,336.68 |

d. Required Minimum Contribution

| 2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%) | Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2% |
|--|---|
| 149,708,336.59 | 149,708,336.59 |

| Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
|---|--------|
| 224,562,505.00 | N/A |

e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

| |
|----------------|
| 224,562,504.89 |
|----------------|

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2015-16) | Second Prior Year (2016-17) | First Prior Year (2017-18) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 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) | 72,375,780.00 | 73,411,070.00 | 75,381,322.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 235,748,089.35 | 721,269,023.66 | 671,285,492.88 |
| 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) | 308,123,869.35 | 794,680,093.66 | 746,666,814.88 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 6,723,151,459.83 | 6,825,712,148.30 | 7,109,764,106.90 |
| 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) | 6,723,151,459.83 | 6,825,712,148.30 | 7,109,764,106.90 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 4.6% | 11.6% | 10.5% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 1.5% | 3.9% | 3.5% |

¹Available 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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|--------|
| Third Prior Year (2015-16) | 422,699,391.59 | 4,322,495,966.04 | N/A | Met |
| Second Prior Year (2016-17) | 474,659,471.38 | 4,368,630,083.26 | N/A | Met |
| First Prior Year (2017-18) | 145,646,177.32 | 4,570,829,668.83 | N/A | Met |
| Budget Year (2018-19) (Information only) | 47,528,966.00 | 4,797,165,907.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2015-16) | 540,774,312.56 | 693,286,549.67 | N/A | Met |
| Second Prior Year (2016-17) | 948,076,056.77 | 1,127,430,073.26 | N/A | Met |
| First Prior Year (2017-18) | 1,602,089,544.64 | 1,602,089,544.64 | 0.0% | Met |
| Budget Year (2018-19) (Information only) | 1,747,735,721.96 | | | |

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

| Percentage Level | District ADA | |
|-----------------------------|--------------|------------|
| 5% or \$67,000 (greater of) | 0 | to 300 |
| 4% or \$67,000 (greater of) | 301 | to 1,000 |
| 3% | 1,001 | to 30,000 |
| 2% | 30,001 | to 400,000 |
| 1% | 400,001 | and over |

¹ Available reserves are the unrestricted amounts in the 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.

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

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 462,343 | 447,868 | 436,055 |
| 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?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

| |
|----|
| No |
|----|

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 7,485,416,829.51 | 7,374,063,730.11 | 7,380,560,433.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 7,485,416,829.51 | 7,374,063,730.11 | 7,380,560,433.00 |
| 4. Reserve Standard Percentage Level | 1% | 1% | 1% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 74,854,168.30 | 73,740,637.30 | 73,805,604.33 |
| 6. Reserve Standard - by Amount (\$67,000 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) | 74,854,168.30 | 73,740,637.30 | 73,805,604.33 |

10C. Calculating the District's Budgeted Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| 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) | 75,004,168.00 | 75,891,796.00 | 75,000,000.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 707,596,656.96 | 377,183,056.96 | 2,686,657.96 |
| 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) | 782,600,824.96 | 453,074,852.96 | 77,686,657.96 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 10.46% | 6.14% | 1.05% |
| District's Reserve Standard (Section 10B, Line 7): | 74,854,168.30 | 73,740,637.30 | 73,805,604.33 |
| 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 levels in 2018-19 through 2020-21 are a result of releasing various assigned balances and reflecting the proposed fiscal stabilization plan.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|--------------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2017-18) | (1,161,621,644.26) | | | |
| Budget Year (2018-19) | (1,202,689,691.00) | 41,068,046.74 | 3.5% | Met |
| 1st Subsequent Year (2019-20) | (1,240,812,181.00) | 38,122,490.00 | 3.2% | Met |
| 2nd Subsequent Year (2020-21) | (1,272,440,159.00) | 31,627,978.00 | 2.5% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2017-18) | 37,673,242.00 | | | |
| Budget Year (2018-19) | 20,000,000.00 | (17,673,242.00) | -46.9% | Not Met |
| 1st Subsequent Year (2019-20) | 20,000,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2020-21) | 20,000,000.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2017-18) | 58,413,402.00 | | | |
| Budget Year (2018-19) | 60,045,121.00 | 1,631,719.00 | 2.8% | Met |
| 1st Subsequent Year (2019-20) | 59,020,955.00 | (1,024,166.00) | -1.7% | Met |
| 2nd Subsequent Year (2020-21) | 58,936,814.00 | (84,141.00) | -0.1% | 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 Transfer In from 2017-18 to 2018-19 is due to the one-time transfer of \$17.3 million from Measure Q to fund bus purchase in 2017-18.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments* 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.

* 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, 2018 |
|-------------------------------|----------------------|--------------------------------------|-------------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 4 | Various Funds | Fund 01 - Objects 7438 & 7439 | 593,693 |
| Certificates of Participation | 18 | Various Funds | Fund 56 - Objects 7438 & 7439 | 195,975,000 |
| General Obligation Bonds | 24 | Tax Levy | Fund 51 - Objects 7433 & 7434 | 10,604,150,000 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | 71,863,031 |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2018 |
|------------------------------------|----------------------|----------------------------|-------------------------------|--------------------------------------|
| Children's Center Fac Revolving Ln | 3 | Child Development Fund | Fund 12 - Objects 7438 & 7439 | 237,600 |
| Retirement Bonus | | Various Funds | Various | 46,109,520 |
| | | | | |
| | | | | |
| TOTAL: | | | | 10,918,928,844 |

| Type of Commitment (continued) | Prior Year (2017-18) Annual Payment (P & I) | Budget Year (2018-19) Annual Payment (P & I) | 1st Subsequent Year (2019-20) Annual Payment (P & I) | 2nd Subsequent Year (2020-21) Annual Payment (P & I) |
|--------------------------------|---|--|--|--|
| Capital Leases | 449,484 | 351,181 | 237,783 | 34,557 |
| Certificates of Participation | 49,932,492 | 24,500,897 | 24,412,237 | 34,322,029 |
| General Obligation Bonds | 1,033,006,243 | 954,640,307 | 987,424,080 | 996,081,461 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 75,683,045 | 75,634,132 | 76,915,799 | 78,219,184 |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2017-18) Annual Payment (P & I) | Budget Year (2018-19) Annual Payment (P & I) | 1st Subsequent Year (2019-20) Annual Payment (P & I) | 2nd Subsequent Year (2020-21) Annual Payment (P & I) |
|--|---|--|--|--|
| Children's Center Fac Revolving Ln | 79,200 | 79,200 | 79,200 | 79,200 |
| Retirement Bonus | 6,141,072 | 5,761,541 | 5,432,226 | 5,096,503 |
| | | | | |
| | | | | |
| Total Annual Payments: | 1,165,291,536 | 1,060,967,258 | 1,094,501,325 | 1,113,832,934 |
| Has total annual payment increased over prior year (2017-18)? | | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the 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)

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

b. Do benefits continue past age 65?

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?

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 | 15,212,639,514.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 383,771,857.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 14,828,867,657.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the date of the OPEB valuation | Jun 30, 2017 |

Data must be entered.

5. OPEB Contributions

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 835,014,985.00 | 835,014,985.00 | 835,014,985.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 295,154,633.00 | 304,732,187.00 | 313,556,930.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | | |
| d. Number of retirees receiving OPEB benefits | 37,467 | 38,448 | 39,452 |

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:

| |
|--|
| |
|--|

3. Self-Insurance Liabilities

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

| |
|----------------|
| 597,393,092.00 |
| 0.00 |

4. Self-Insurance Contributions

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 166,023,675.00 | 165,159,599.00 | 123,163,689.00 |
| b. Amount contributed (funded) for self-insurance programs | 166,023,675.00 | 165,159,599.00 | 123,163,689.00 |

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) (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 34,411.1 | 33,542.6 | 33,091.6 | 32,721.6 |

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

UTLA

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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |

| One Year Agreement | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year or Multiyear Agreement | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

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

30,702,206

7. Amount included for any tentative salary schedule increases

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| 0 | 0 | 0 |

Certificated (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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 571,125,298 | 575,362,046 | 579,846,686 |
| 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:

| | | |
|--|--|--|
| | | |
|--|--|--|

Certificated (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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 32,468,614 | 32,164,208 | 32,066,379 |

Certificated (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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| 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.):

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) (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 16,566.3 | 16,279.9 | 16,264.9 | 16,246.9 |

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

School Police, CSEA, Teamsters

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
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

5,310,548

7. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

0

0

0

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 277,344,655 | 279,402,066 | 281,579,855 |
| 100.0% | 100.0% | 100.0% |

- 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

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:

| | | |
|--|--|--|
| | | |
|--|--|--|

Classified (Non-management) Step and Column Adjustments

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| No | No | No |
| | | |
| | | |

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

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| No | No | No |
| Yes | Yes | Yes |

- 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?

Classified (Non-management) - Other

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

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

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

| | Prior Year (2nd Interim) (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 5,395.5 | 5,412.9 | 5,412.9 | 5,412.9 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

AALA, District Represented, Sergeants & Lieutenant Union, Classified Managers & (non-district represented)

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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| 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") | | | |

Negotiations Not Settled

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

5,223,482

4. Amount included for any tentative salary schedule increases

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| Total cost of H&W benefits | 92,213,292 | 92,897,353 | 93,621,438 |
| 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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | 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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the budget and MYPs? | 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

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

Jun 19, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

SEIU agreement will be brought for Board Action on June 12, 2018.

End of School District Budget Criteria and Standards Review

SACS2018 Financial Reporting Software - 2018.1.0
6/5/2018 9:36:20 PM

19-64733-0000000

July 1 Budget
2018-19 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

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

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

INTRAFFD-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 shows the difference at a summarized level. The salaries and benefits are lumped in one line and the other operating expenses are lumped into another. The overall total matches 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 2018-19**

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 | 444,137 |
| Locally-funded (affiliated) charter schools | 40,505 |
| Direct-funded (fiscally-independent) charter schools* | 117,331 |
| Total LAUSD enrollment | 601,973 |

*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 2018-19 and for the two succeeding fiscal years, 2019-20 and 2020-21, by applying the three-year average percentage of P-2 ADA to enrollment by grade span of the last completed fiscal years 2015-16 through 2017-18. The Annual ADA for grades K-12 are estimated for the budget year 2018-19 and for the two succeeding fiscal years, 2019-20 and 2020-21, by applying the three-year average percentage of Annual ADA to enrollment by grade span of the last three completed fiscal years 2014-15 through 2016-17.

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2018-19 LCFF entitlements.

| Grade Span | Estimated Funded ADA | |
|--------------|----------------------|--------------------------------|
| | Non-charter Schools | Locally-funded Charter Schools |
| K-3 | 148,437.92 | 13,526.23 |
| 4-6 | 103,357.20 | 9,558.42 |
| 7-8 | 61,035.88 | 5,990.04 |
| 9-12 | 120,248.11 | 9,667.20 |
| Total | 433,079.11 | 38,741.89 |

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.

**GENERAL FUND
BUDGET ASSUMPTIONS
Fiscal Year 2018-19**

Local Control Funding Formula (LCFF)

The Governor’s 2018-19 Revised State Budget released on May 11, 2018 provided for a **2.71%** statutory cost of living adjustment (COLA) and additional funding of .29% for a total increase of **3.00%**. The May Revision continues the full funding of LCFF as announced in the January State Budget, two years earlier than projected. 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* | \$8,180 |
| Grades 4-6 | \$7,520 |
| Grades 7-8 | \$7,744 |
| Grades 9-12* | \$9,206 |

*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 395,284 and the corresponding three-year average percentage to total enrollment is 85.86%. The locally-funded charter schools’ percentage of unduplicated student count to enrollment was calculated separately by school.

LAUSD’s LCFF estimates for fiscal year 2018-19 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 | \$1,095,195,539 | \$95,002,475 | \$1,190,198,014 |
| Education Protection Act | 363,674,850 | 21,842,333 | 385,517,183 |
| State Aid | 3,814,544,239 | 241,720,092 | 4,056,264,331 |
| Total | \$5,273,414,628 | \$358,564,900 | \$5,631,979,528 |

Federal Revenues

The 2018-19 Final Budget includes an estimated funding for Federal IDEA Local Assistance of \$113.9 million. An estimated \$6.6 million of Federal Mental Health revenue is included as well.

**GENERAL FUND
BUDGET ASSUMPTIONS
Fiscal Year 2018-19**

ESSA – Every Student Succeeds Act (Account Code 8290)

| | 2017-18 | 2018-19 |
|-----------------------------|---------------|---------------|
| Prior Year Deferred Revenue | \$89,756,986 | \$112,601,358 |
| Current Year Grant Award | 343,885,116 | 361,317,698 |
| Total | \$433,642,102 | \$473,919,056 |

State Revenues

Special Education

The 2018-19 estimated AB602 funding for Special Education at 2.71% COLA yields a total of \$360.9 million. All Other State Revenues also include an estimated \$35.6 million of AB 3632 Mental Health funding and \$3.1 million of Infant Program entitlement.

State Lottery

State Lottery funding is estimated at \$194.00 per unit of ADA which includes \$146.00 per ADA for the base and \$48.00 per ADA for Proposition 20, for a total of \$93.5 million.

Mandate Block Grant

The rates per ADA are in the table below which yields an estimated funding of \$18.0 million.

| Mandate Block Grant | | |
|---------------------|---------------------|--------------------------------|
| | Non-charter schools | Locally-funded charter schools |
| K-8 | \$31.16 | \$16.33 |
| 9-12 | \$59.83 | \$45.23 |

One-time discretionary funding for mandated-cost reimbursement estimate is \$164.4 million at \$344 per ADA .

TRANS

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2018-19.

**GENERAL FUND
BUDGET ASSUMPTIONS
Fiscal Year 2018-19**

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 | 16.28% |
| ○ Public Employee Retirement System | |
| ▪ All Classified Employee except for School Police | 18.06% |
| ▪ School Police | 37.74% |
| ○ Social Security | 6.20% |
| ○ Unemployment Insurance | 0.06% |
| ○ Worker's Compensation* | 3.00% |
| ○ 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 contribution in 2018-19 for Other Post-Employment Benefits.

Retirement Packages

There are approximately 37,467 retirees covered by post-retirement benefits. The current year's cost is approximately \$259.1 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 3.58% was applied to other operating expenditures except utilities, which is projected to increase by 1.6%.

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 2018-19**

Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2018-19 amounts to \$25.1 million.

Ending Balance

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

| | |
|----------------------------------|---------------------------------|
| Non-Spendable | \$28.5 million |
| Restricted | 112.4 million |
| Other Commitments | 91.9 million |
| Assigned | 892.3 million |
| Reserve for Economic Uncertainty | 75.0 million |
| Unassigned/Undesignated | 707.6 million |
| Total | <u>\$1,907.7 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
- Student Equity-Based 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
- Target 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