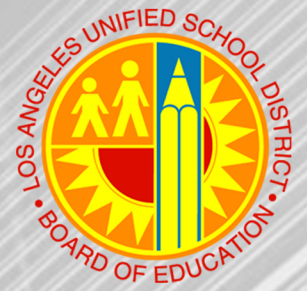


BUDGET SERVICES & FINANCIAL PLANNING DIVISION



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 Dollars	\$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 repurposing of various central office and districtwide programs. However, the 2018-19 Final Budget assumes full carryover of the General School Allocation Program (13027) schools (from 2017-18 into 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.

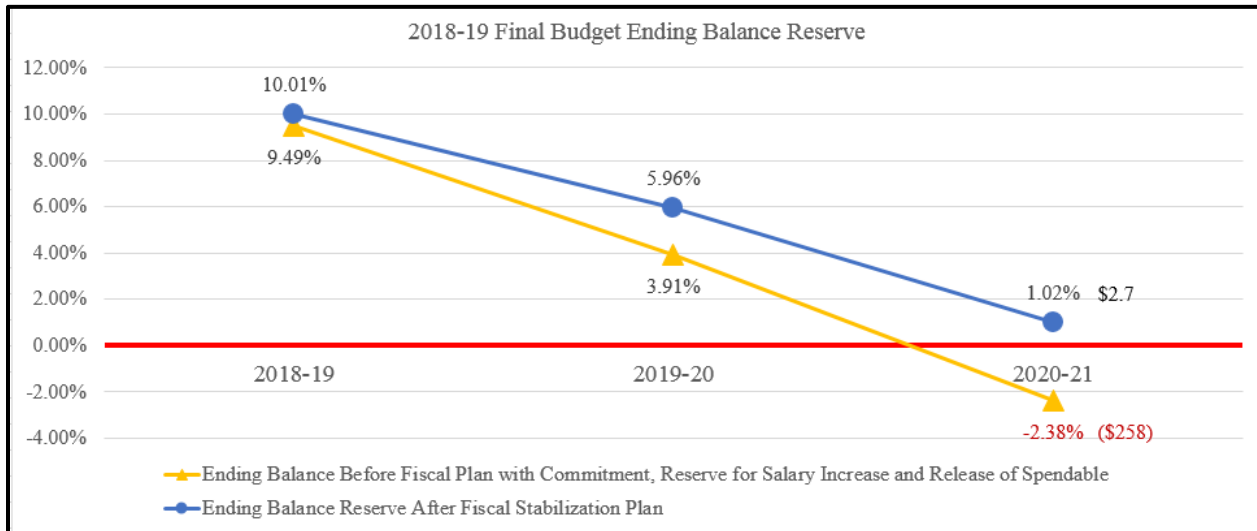
The proposed Fiscal Stabilization Plan addresses the deficit in 2020-21.

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,



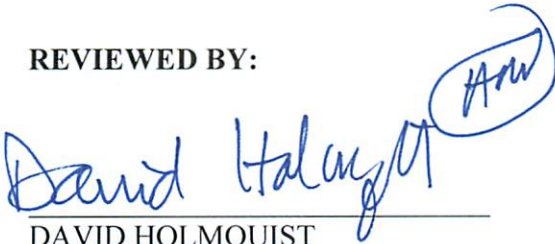
AUSTIN BEUTNER
Superintendent

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	\$224.6	\$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. Carryover of General Fund School Program (program 13027) to individual school sites from 2017-18 into 2018-19.
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	\$ (164.0)	\$ (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	\$ (87.1)	\$ -	\$ -
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)
Districtwide Costs	13793	M & O Prop 39 Charter Co-Location-Admin	\$ (3.3)	\$ -	\$ -
Districtwide Costs	11714	Buses - Measure Q	\$ (1.6)	\$ -	\$ -
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	\$ -	\$ (4.9)	\$ (4.9)
School Site Programs	11476	Civic Center	\$ -	\$ (1.7)	\$ (1.7)
School Site Programs	11430	Tch Apprentice Prog-ROC-S/B/T	\$ -	\$ -	\$ -
School Site Programs	10590	PARA Prof Teacher Training (CTC)	\$ -	\$ -	\$ -
School Site Programs	10315	Utilities Savings Sharing Program	\$ -	\$ -	\$ -
School Site Programs	14219	Advanced Learning Options Assessments	\$ -	\$ -	\$ -
School Site Programs	10582	Alternative Certification-Intern Secondary	\$ -	\$ -	\$ -
School Site Programs	14861	Start-Up Costs-New Schools	\$ -	\$ -	\$ -
School Site Programs	13791	M & O Services-Wellness Clinics	\$ -	\$ -	\$ -
School Site Programs	14081	Calworks Regional Occupational Center Prog	\$ -	\$ -	\$ -
School Site Programs	10382	Facilities Services-Wellness Clinics	\$ -	\$ -	\$ -
School Site Programs	10580	Alternative Certification-Intern Elementary	\$ -	\$ -	\$ -
		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 Funds	\$ 564.1	\$ 263.7	\$ 210.9
	Release of carryover from central office and districtwide programs as well as other set aside. Schools will receive full 17-18 carryover for General School Allocation (Program 13027) and various school site programs.			
3	Repurposed Other Reserves	\$ 133.8	\$ -	\$ -
4	Reserve for Potential Salary Increases	\$ (336.4)	\$ (231.6)	\$ (237.2)
	Potential Salary Increases for bargaining units not yet settled			

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	\$ -	\$ 42.9	\$ 42.9	\$ 85.8
	Approximately 15% in central office resources				
9	Administrator to Teacher Ratio (R2)	\$ 35.0	\$ 35.0	\$ 35.0	\$ 105.0
	Elimination of R2 Penalties. (Pending waiver approval)				
10	Change in Procurement Cycle	\$ 5.0	\$ 5.0	\$ -	\$ 10.0
	3-year procurement cycle for uniforms				
11	Attendance Incentive Increase	\$ -	\$ 3.0	\$ 3.0	\$ 6.0
	Attendance will be self-sustaining				
12	Completion of Reed Program	\$ -	\$ 26.8	\$ 26.8	\$ 53.6
	Completion of Reed Program				
13	Subtotal Additional Fiscal Stabilization Plan				
14		\$ 40.0	\$ 112.7	\$ 107.7	\$ 260.4
	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 2018-19, approximately 59% 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 full carryover for General Fund School Allocation School Site Program (Program 13027) and various school sites programs from 2017-18 into 2018-19. In addition, various central office and districtwide programs, which traditionally have been a part of the District's assigned ending balance, will be repurposed. (Appendix I of Attachment A provides the list of programs that will no longer be carried over)

There are no longer set asides for the benefit and retirement reconciliations, potential Administrator to Teacher (R2) penalties and possible Special Education Disproportionality impact. Proceeds from the KLCS Spectrum and Educational Revenue Augmentation Funds (ERAF) have also been repurposed. On the other hand, the District's assigned ending balances include a new 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*	29.9	38.3	47.1
School Site Programs*	73.7	75.0	76.2
Central Office*	3.8	3.9	4.0
General Fund School Allocation (after fiscal plan)*	107.0	107.0	107.0
Total Assigned Ending Balance	\$ 892.3	\$ 1,198.5	\$ 1,491.8

*After repurposed 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	\$ -	\$ -	\$ -
	13793	M & O Prop 39 Charter Co-Location-Admin	\$ 8.6	\$ 13.3	\$ 18.4
	13039	LSI-Other Legal Expense	\$ 5.6	\$ 5.6	\$ 5.6
	11714	Buses - Measure Q	\$ 3.7	\$ 3.7	\$ 3.7
	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			\$ 29.9	\$ 38.3	\$ 47.1
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)
	Various	Filming and Non-Filming	\$ 20.7	\$ 20.7	\$ 20.7
	11476	Civic Center	\$ 1.7	\$ 1.7	\$ 1.7
	11430	Tch Apprentice Prog-ROC-S/B/T	\$ 0.8	\$ 0.8	\$ 0.8
	10590	PARA Prof Teacher Training (CTC)	\$ 3.7	\$ 3.7	\$ 3.7
	10315	Utilities Savings Sharing Program	\$ 1.3	\$ 1.3	\$ 1.3
	14219	Advanced Learning Options Assessments	\$ 1.2	\$ 1.2	\$ 1.2
	10582	Alternative Certification-Intern Secondary	\$ 0.7	\$ 0.7	\$ 0.7
	14861	Start-Up Costs-New Schools	\$ 0.6	\$ 0.6	\$ 0.6
	13791	M & O Services-Wellness Clinics	\$ 0.5	\$ 0.5	\$ 0.5
	14081	Calworks Regional Occupational Center Prog	\$ 0.5	\$ 0.5	\$ 0.5
	10382	Facilities Services-Wellness Clinics	\$ 0.1	\$ 0.1	\$ 0.1
	10580	Alternative Certification-Intern Elementary	\$ 0.0	\$ 0.0	\$ 0.0
School Site Programs Total			\$ 73.7	\$ 75.0	\$ 76.2
General Fund School Allocation	13027	General Fund School Program	\$ 107.0	\$ 107.0	\$ 107.0
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 subside	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
		<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> 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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> 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	114,609,406.00	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	782,195,159.00	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			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					
		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	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)					
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		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			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			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)					
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 (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	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

		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										
Principal Apportionment	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
Property Taxes	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
Miscellaneous Funds	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)
Federal Revenue	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
Other State Revenue	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
Other Local Revenue	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
Interfund Transfers In	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
All Other Financing Sources	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										
Certificated Salaries	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
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	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
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	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
All Other Financing Uses	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>										
Cash Not In Treasury	9111-9199		2,765,945.16							
Accounts Receivable	9200-9299		322,918,263.50							
Due From Other Funds	9310		27,000,000.00							
Stores	9320		18,580,730.92							
Prepaid Expenditures	9330		7,166,349.00							
Other Current Assets	9340		0.00							
Deferred Outflows of Resources	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>										
Accounts Payable	9500-9599		615,154,890.00							
Due To Other Funds	9610		0.00							
Current Loans	9640		0.00							
Unearned Revenues	9650		67,996,014.00							
Deferred Inflows of Resources	9690									
SUBTOTAL			683,150,904.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	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%	2.69%
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:

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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 Data must be entered.

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

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
Total cost of salary settlement

% change in salary schedule from prior year

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:

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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:

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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