



Board of Education Report

File #: Rep-029-19/20, **Version:** 1

**Unaudited Actuals Report for Fiscal Year 2018-19, and Gann Limit Resolution -Public Hearing
September 3, 2019
Office of the Chief Financial Officer**

Action Proposed:

The Board is requested to take the following actions:

1. Approve the Unaudited Actuals Report for Fiscal Year 2018-19 (Attachment A) and direct staff to take all necessary actions to submit the Report to the County Superintendent of Schools by the due date.
2. Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B).

Background:

Education Code Section 42100 requires the District to submit an annual statement of all receipts and expenditures for all funds of the preceding fiscal year to the Los Angeles County Office of Education (LACOE) on or before September 15th.

Under Education Code Section 42132, the District must also adopt a resolution identifying an estimated appropriations limit for the current year and an actual appropriations limit for the preceding year. The so-called "Gann Initiative" places limits on the growth of expenditures for publicly funded programs. Although the Gann Limit calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.

Expected Outcomes:

The District's statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2018-19 will be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget for the current fiscal year (2019-20) will be updated based on the Unaudited Actuals report.

The adopted Gann Limit Resolution will be presented to the public.

Board Options and Consequences:

Board approval and filing of the Unaudited Actuals Report and the adoption of the Gann Limit Resolution is statutorily mandated.

Policy Implications:

None

Budget Impact:

Actual carryover balances for schools and offices will be adjusted for the FY 2019-20 based on updated ending balances from the prior fiscal year. In addition, budget projections for the current fiscal year and two out-years may be revised based on a review of expenditures and updated balances from the Unaudited Actuals.

Student Impact:

Compliance with Education Codes 42100 and 42132 ensures that the District will continue to operate and serve its student population.

Issues and Analysis:

None

Attachments:

Attachment A - Unaudited Actuals Report for FY 2018-19

Attachment B - Gann Limit Resolution

Informatives:

Submitted:

08/16/19

RESPECTFULLY SUBMITTED,



AUSTIN BEUTNER
Superintendent

APPROVED BY:



MEGAN K. REILLY
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:



DAVID HOLMQUIST
General Counsel

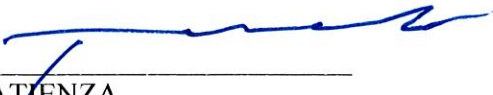
APPROVED & PRESENTED BY:



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

Approved as to form.

REVIEWED BY:



TONY ATIENZA
Director, Budget Services and Financial Planning


Approved as to budget impact statement.

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

INFORMATIVE

DATE: August 26, 2019

TO: Members, Board of Education
Austin Beutner, Superintendent

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

SUBJECT: UNAUDITED ACTUALS REPORT FOR FISCAL YEAR 2018-19, AND GANN LIMIT RESOLUTION

At the end of each fiscal year, the District closes the books, reviews actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Report ("Report"). The Board of Education is requested to approve the Report for submittal to the Los Angeles County Office of Education (LACOE), as required under Education Code Section 42100. The District's external auditors will review the Report and the results will be included in the Audited Annual Financial Report (AAFR) in mid-December. The AAFR serves as the District's official audited financial records for fiscal year 2018-19.

The Board will also be requested to adopt the Gann Limit Resolution, required under Education Code section 42132. The resolution identifies the limits on the allowable growth in state and local government spending, including school districts. The District has never exceeded the Gann Limit.

I. MAJOR HIGHLIGHTS

In 2018-19, the District was able to meet its financial commitments and ending balances requirements, as set forth in the District's Budget and Finance Policy.

The Unaudited Actuals resulted in a one-time increase in the General Fund unassigned balance of \$66.1 million compared to the Estimated Actuals. This amount will be utilized to offset expenditures in the budget out-years.

For the budget multi-year projections, the estimated unrestricted ending balances are positive from 2019-20 through 2021-22. The cumulative unassigned ending balance after integrating the results of the Unaudited Actuals Report and changes to revenue and expenditure information received after the Final Budget is \$61.1 million in 2021-22.

II. GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2018-19 and 2019-20, the District's appropriations limits are \$3.7 billion and \$3.8 billion, respectively.

In practice, the Gann Limit has become more of a pro forma calculation because the Gann Limit has risen faster than the appropriations received by the District. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

III. FISCAL ISSUES

For the budget years 2019-20 through 2021-22, cumulative unassigned ending balance reflects a positive amount of \$61.1 million by 2021-22 (See page 7, Appendix B, General Fund Unrestricted Multi-Year Projection section). There are three main factors that contributed to these balances: (1) use of one-time ending balances from prior years, (2) changes due to the 2019-20 State Adopted Budget; and (3) changes in revenue, expenditure, and assigned balances projections after the Final Budget.

- Addressing the ongoing structural deficit – the District continues to use unassigned ending balances or “savings” in order to help sustain program in the out years. Major expenditure drivers such as pension, health benefits, and Special Education costs continue to grow year-over-year. Managing these ongoing costs will continue to be challenging with declining enrollment.
- Use of One-time Ending Balances – the District’s reserve level is estimated to drop to 1.80% by 2021-22. The statutory reserve requirement for the District is 1% of total expenditures and other financing uses.

Unless the District addresses its structural deficit with ongoing solutions, reserve balances will continue to drop. The District will need to review and assess its program priorities to ensure the sustainability and stability of the District’s educational programs beyond the 2021-22 fiscal year.

The District continues to expect a negative net position in its government-wide financial statements. This is primarily due to long-term pension and health benefit unfunded obligations.

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

c: David Holmquist
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Jefferson Crain
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Luis Buendia
Tony Atienza

Appendix A – Table Charts

CHANGES IN GENERAL FUND REVENUES, EXPENDITURES, AND ENDING BALANCES FOR FISCAL YEAR 2018-19

	Unrestricted			Restricted		
	Unaudited	Estimated	Variance	Unaudited	Estimated	Variance
	Actuals (UA)	Actuals (EA)	UA vs. EA	Actuals (UA)	Actuals (EA)	UA vs. EA
LCFF Sources	\$ 5,649.7	\$ 5,645.8	\$ 3.9			
Federal Revenues	8.6	7.9	0.7	\$ 627.9	\$ 617.3	\$ 10.6
Other State Revenues	198.5	189.8	8.7	838.9	827.5	11.4
Other Local Revenues	203.2	187.1	16.1	14.9	15.6	(0.7)
Total Revenues	\$ 6,060.0	\$ 6,030.6	\$ 29.4	\$ 1,481.7	\$ 1,460.4	\$ 21.3

Revenues

General Fund – Unrestricted actual revenue is higher by a net amount of \$29.4 million, which represents a 0.49% variance in comparison to the Estimated Actuals projection. This net increase is primarily attributed to the following:

- \$3.8 million net increase in Local Control Funding Formula (LCFF) revenue due to adjustments in the funded Average Daily Attendance (ADA) for the current and prior years;
- \$6.7 million higher actual revenues received than projected for lease rentals, service fees for Public School of Choice and charter fees;
- \$4.2 million higher actual interest income due to larger cash balance and higher 4th quarter interest rate;
- \$6.4 million increase in actual lottery revenue due to higher lottery rates and ADA;
- \$2.0 million revenue received for the Teacher Residency Program funding; and
- \$1.8 million higher actual e-rate reimbursements and energy conservation rebate received.

General Fund – Restricted actual revenue is higher by \$21.3 million compared to the Estimated Actuals. The Federal revenues are composed primarily of categorical grants, which recognize revenues only after expenditures have been incurred. The increase in Other State Revenues is primarily attributed to \$7.3 million higher Special Education AB 602 actual revenues resulting from adjustments to the base entitlement determined by the California Department of Education and \$6.3 million higher Proposition 20 Lottery Funds for instructional materials brought about by higher actual lottery rates and ADA.

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

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA
Certificated Salaries	\$ 2,215.1	\$ 2,237.0	\$ (21.9)	\$ 765.2	\$ 763.2	\$ 2.0
Classified Salaries	626.8	637.2	(10.4)	419.9	424.0	(4.1)
Employee Benefits	1,268.0	1,273.7	(5.7)	815.1	825.2	(10.1)
Books & Supplies	193.5	237.4	(43.9)	147.6	141.0	6.6
Services & Operating Expenses	432.6	470.4	(37.8)	422.5	412.7	9.8
Capital Outlay	26.3	25.1	1.2	39.4	48.6	(9.2)
Other Outgo	5.3	7.7	(2.5)	-	-	-
Total Expenditures	\$ 4,767.6	\$ 4,888.5	\$ (121.0)	\$ 2,609.7	\$ 2,614.7	\$ (5.0)

Expenditures

General Fund – Unrestricted actual expenditures are lower by a net amount of \$121.0 million, which represents a 2.48% variance in comparison to the Estimated Actuals. The net decrease is mainly attributable to the following:

- \$12.8 million lower central office expenditures pertaining to legal cost and settlements, warehouse overhead cost, allowance for uncollectible receivables, work stoppage related expenditure, and board member election expenses;
- \$8.1 million lower actual ITD projects cost due to project change in scope and implementation schedules;
- \$5.4 million decrease in general fund expenses as certain charges were assumed by other funding source;
- \$5.1 million lower actual expenditures than projected for utilities, telephone and trash collection services;
- \$4.7 million lower expenditures for the Support to Special Education programs primarily due to less labor cost than initially projected for Itinerant Psychologists and deferral of certain projects execution;
- \$4.0 million decrease in CalSTRS pension contributions resulting from lower salary expenditures;
- \$4.1 million lower actual retirement bonus paid out than initially projected;
- Decreases in expenditures for programs which will be carried over to the following year: Textbooks and Instructional materials Block Grant (\$13.4 million); Target Student Population Program (\$23.0 million); General Fund School Program (\$16.0 million); Fleet Program (\$4.7 million); MISIS Project (\$3.5 million); Maintenance and Operations for Charter School Co-location Program (\$1.5 million).

General Fund – Restricted actual expenditures are lower by \$5 million (0.2%), primarily due to deferral of major project activities to fiscal year 2019-20 in the Prop 39 California Clean Energy program and a decrease in Health and Welfare contribution in the Special Ed program. These decreases are offset by an increase in actual expenditures in Title I.

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

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA
Indirect Cost	\$ 123.2	\$ 123.4	\$ (0.2)	\$ (93.1)	\$ (92.9)	\$ (0.2)
Transfers In	23.8	24.0	(0.2)	1.6	1.6	-
Other Sources	30.7	0.4	30.3	-	-	-
	177.7	147.8	29.9	(91.50)	(91.3)	(0.2)
Transfer Out	(40.4)	(44.4)	4.0	-	-	-
Contribution	(1,207.5)	(1,220.5)	13.0	1,207.5	1,220.5	(13.0)
	(1,247.9)	(1,264.9)	17.0	1,207.5	1,220.5	(13.0)
Net	\$ (1,070.2)	\$ (1,117.1)	\$ 46.9	\$ 1,116.0	\$ 1,129.2	\$ (13.2)

Net Contributions/Transfers/Indirect Costs¹ – the overall Net Contributions, Transfers, and Indirect Costs is lower by \$46.9 million compared to the projections in Estimated Actuals. The reasons for the net increase are:

- Other Sources were higher by \$30.3 million due to the eminent domain settlement amount received from the Los Angeles World Airport Agency (LAWA). This funding is in assigned ending balance for future projects.
- The General Fund support/transfer out for Child Development Fund decreased by \$4.0 million based on the States approval of the contract on the maximum reimbursable amount per child day of enrollment.
- The General Fund contribution to Special Education program decreased by \$13.0 million primarily due to actual higher State revenue received and the actual lower health and welfare cost.

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

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

	Unrestricted			Restricted		
	Unaudited	Estimated	Variance	Unaudited	Estimated	Variance
	Actuals (UA)	Actuals (EA)	UA vs. EA	Actuals (UA)	Actuals (EA)	UA vs. EA
Nonspendable	\$ 27.3	\$ 27.6	\$ (0.3)			
Restricted		-	-	\$ 123.7	\$ 110.9	\$ 12.8
Committed	174.6	174.6	-			
Assigned	916.1	784.9	131.2			
Unassigned - Reserved for	-		-			
Economic Uncertainties	75.6	75.6				
Unassigned/Unappropriated	903.4	837.3	66.1			
Ending Balance	\$ 2,097.0	\$ 1,900.0	\$ 197.0	\$ 123.7	\$ 110.9	\$ 12.8

Ending Balance –The summary of changes as discussed above resulted in an overall increase in the unrestricted ending balance by \$197.0 million and an increase in the restricted ending balance by \$12.8 million. Restricted ending balance represents unspent balance from legally restricted funding sources. The unrestricted ending balance is composed of non-spendable, assigned, and unassigned categories, and will be used to balance future fiscal years.

- Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include General Fund school allocation, school site programs, proportionality and Districtwide costs. The Assigned Fund Balance increased by \$131.2 million, mainly due to textbooks (\$13.2 million); Target Student Population Program (\$23.0 million); General Fund School Program (\$64.2 million); set aside of the LAWA settlement (\$30.2 million); and, assignment for fiscal year 2019-20 contribution to the Other Postemployment Benefit Trust (\$50.0 million).
- Unassigned (Unappropriated) Ending Balance: The year-end actual unassigned/unappropriated ending balance is \$66.1 million higher than the Estimated Actuals. This balance is used as beginning balance in the future fiscal year.

Appendix B - GENERAL FUND UNRESTRICTED MULTI-YEAR PROJECTION

The year-end closing numbers resulted in a one-time increase in the unassigned/unappropriated balance of \$66.1 million, which revised the total Final Budget unassigned/unappropriated ending balance of \$903.4 million for 2018-19. The chart below provides an update on changes subsequent to the Final Budget.

(Dollars in Millions)	2018-19	2019-20	2020-21	2021-22	Cumulative
<u>Unassigned/Unappropriated Ending Balances -Final Budget</u>	\$837.3	<u>\$666.3</u>	<u>\$628.0</u>	<u>\$10.5</u>	
Non-cumulative Balances -Final Budget		(\$171.0)	(38.3)	(\$617.5)	\$10.5
State Adopted Budget Changes		(\$2.3)	(\$0.9)	(\$5.8)	(\$9.0)
Other Changes	\$66.1	(\$57.3)	\$33.2	\$17.5	\$59.6
Non-cumulative Balances -Year End		(\$230.6)	(\$5.9)	(\$605.8)	\$61.1
<u>Revised Unassigned/Unappropriated Ending Balances -Year End *</u>	\$903.4	<u>\$672.9</u>	<u>\$666.9</u>	<u>\$61.1</u>	

*Revenue and expenditure information received after the Final Budget resulted in positive revised unassigned/unappropriated ending balances for 2019-20 through 2021-22.

- **State Adopted Budget Changes**

The Governor’s State Adopted Budget in June 2019 resulted in an increased 2019-20 CalSTRS rate to 17.10% from the 16.70% rate as announced in the May Revision and as of Final Budget. In addition, CalSTRS rates increased to 18.4% from 18.10% in 2020-21 and 18.10% from 17.8% in 2021-22.

Since the May Revision and Final Budget, CalPERS rates decreased to 19.72% from 20.73% in 2019-20, 22.70% from 23.60% in 2020-21, and 24.60% from 24.90% in 2021-22.

The rate changes in the employer contribution for CalSTRS and CalPERS resulted in a net negative impact to the unassigned/unappropriated ending balances.

- **Other Changes**

Other changes since the Final Budget for 2019-20 and subsequent years reflect adjustments to assigned balances for potential benefit audits, Special Education, and final implementation of collective bargaining agreements.

Additional changes include higher projections for utilities cost and planned magnet school expansion offset by lower projections for trash collection services and higher projections for interest income.

ASSIGNED BALANCES
 (Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2018-19 Actual	2019-20 Estimates	2020-21 Estimates	2021-22 Estimates
Repurposed	10449	Athletics Other Exp-Schools	\$ 8.1	\$ -	\$ -	\$ -
Repurposed	10293	LD Enrollment & Attendance Inv	\$ 1.5	\$ -	\$ -	\$ -
Repurposed	12654	Board Members Discretionary Funds	\$ 1.0	\$ -	\$ -	\$ -
Repurposed	10387	Human Capital Data Warehouse	\$ 0.6	\$ -	\$ -	\$ -
Repurposed	10578	Teacher Quality & Staffing	\$ 0.3	\$ -	\$ -	\$ -
Repurposed Total			\$ 11.5	\$ -	\$ -	\$ -
General Fund School Allocation	13027	General Fund School Program	\$ 239.7	\$ 171.4	\$ 146.8	\$ 120.8
General Fund School Allocation Total			\$ 239.7	\$ 171.4	\$ 146.8	\$ 120.8
School Site Programs	14197	Instr Materials Block Grant	\$ 48.1	\$ -	\$ -	\$ -
School Site Programs	Various	School Donations	\$ 23.9	\$ 24.5	\$ 24.5	\$ 24.5
School Site Programs	Various	Filming/Non-Filming Rental	\$ 22.2	\$ 24.0	\$ 24.0	\$ 24.0
School Site Programs	13723	Chtr Sch Categorical Blk Grnt	\$ 12.0	\$ 12.0	\$ 12.0	\$ 12.0
School Site Programs	10257	Software Bundle	\$ 6.0	\$ 6.0	\$ 6.0	\$ 6.0
School Site Programs	10590	PARA Prof Teacher Training (CTC)	\$ 4.4	\$ 4.4	\$ 4.4	\$ 4.4
School Site Programs	13724	Chtr Sch Alloc In Lieu Of EIA	\$ 2.7	\$ 2.7	\$ 2.7	\$ 2.7
School Site Programs	11430	Tch Apprentice Prog-ROC-S/B/T-	\$ 1.8	\$ 1.8	\$ 1.8	\$ 1.8
School Site Programs	10315	Utilities Savings Sharing Prog	\$ 1.4	\$ 1.4	\$ 1.4	\$ 1.4
School Site Programs	14129	Districtwide Report Card - Sup	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1
School Site Programs	11665	Band and Drill Uniforms	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1
School Site Programs	14861	Start-Up Costs-New Schools	\$ 1.1	\$ 1.1	\$ 1.1	\$ 1.1
School Site Programs	15143	Contr Servs-Apprenticeship - C	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.8
School Site Programs	14340	Transcripts Of Pupils' Records	\$ 0.7	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	13950	IMA-Library Fines	\$ 0.7	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	10582	Alternative Certification-Intern Secondary	\$ 0.7	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	13791	M & O Services-Wellness Clinic	\$ 0.7	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	13332	Vision to Learn	\$ 0.6	\$ -	\$ -	\$ -
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	\$ 0.6	\$ 0.6	\$ 0.6	\$ 0.6
School Site Programs	14220	Advance Placement Test Fee	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	10603	Prop 58 Implementation-Central	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	13787	Charter School Charges	\$ 0.4	\$ 0.5	\$ 0.7	\$ 0.9
School Site Programs	14151	Obsolete Textbooks	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	15829	Star Program	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	11476	Civic Center Permit Program	\$ 0.3	\$ 0.9	\$ 0.9	\$ 0.9
School Site Programs	10598	GF Portion-Unified Enrollment	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
School Site Programs	17629	SDEP-Extended Kindergarten Prg	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
School Site Programs	10600	Class Sch Empl Teacher Credent	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10356	ARC Reimbursement-After School	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10382	Facilities Services-Wellness Clinics	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10188	National Board Certification - Support	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10636	Foundation for Early Childhood	\$ 0.1	\$ -	\$ -	\$ -
School Site Programs	16141	GF-Computer Reimb	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	14219	PSAT/NMSQT	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10581	School Community Violence Prev	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10320	Leadership Framework Contract	\$ 0.1	\$ -	\$ -	\$ -
School Site Programs	10317	Joint-Use Collections-Schools	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	13229	SpEd-School Based Enterprise(SBE)	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	13792	Charter Fee for Service M & O	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	11684	FSD-Emergent Requirements-Schools	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	Various	All Others	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs Total			\$ 134.3	\$ 88.8	\$ 89.0	\$ 89.1
Proportionality	10544	TSP-Pending Allocation	\$ 132.6	\$ 135.6	\$ 63.5	\$ 63.5
Proportionality	10400	TSP - Investments	\$ 84.3	\$ -	\$ -	\$ -
Proportionality	10359	TSP-Settlement	\$ 25.4	\$ -	\$ -	\$ -
Proportionality	10397	TSP - PPS	\$ 23.4	\$ 23.4	\$ 23.4	\$ 23.4
Proportionality	10155	English Learners Transition - Central Office	\$ 21.9	\$ 16.7	\$ 11.5	\$ 6.2
Proportionality	10405	TSP-Parental Engagement	\$ 3.6	\$ -	\$ -	\$ -
Proportionality	14423	Incentive-Brkfst-Discretionary	\$ 3.3	\$ 3.3	\$ 3.3	\$ 3.3
Proportionality	10543	TSP-Innovation-Focus School	\$ 0.7	\$ -	\$ -	\$ -
Proportionality	10552	TSP-Student Equity Needs Index	\$ -	\$ 87.8	\$ 87.8	\$ 87.8
Proportionality Total			\$ 295.1	\$ 266.9	\$ 189.4	\$ 184.2
Districtwide Costs	14439	Board Approved -Pending Distribution	\$ 72.8	\$ 12.0	\$ 12.0	\$ 12.0
Districtwide Costs	17675	Res. For Bdgt Redirection-Supp	\$ 46.8	\$ 30.5	\$ 30.5	\$ 30.5
Districtwide Costs	16929	Reserve For Onetime Expenditures	\$ 40.0	\$ 58.2	\$ 58.2	\$ 58.2
Districtwide Costs	17965	District Cost-Payment of Audit Findings	\$ 10.9	\$ -	\$ -	\$ -
Districtwide Costs	13793	M & O Prop 39 Charter Co-Locat	\$ 10.2	\$ 10.3	\$ 10.3	\$ 10.3
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	\$ 9.3	\$ -	\$ -	\$ -
Districtwide Costs	10252	ITD Priority Projects	\$ 4.6	\$ 4.6	\$ 4.6	\$ 4.6
Districtwide Costs	13050	Sch Dist-Audit & Examination	\$ 3.5	\$ -	\$ -	\$ -
Districtwide Costs	13039	LSI-Legal Expense Excess Coverage	\$ 3.5	\$ 3.5	\$ 3.5	\$ 3.5
Districtwide Costs	10857	PSC & Other Fee for Service -	\$ 2.9	\$ 2.9	\$ 2.9	\$ 2.9
Districtwide Costs	10606	LD Networks Configuration Projects	\$ 2.3	\$ 2.3	\$ 2.3	\$ 2.3
Districtwide Costs	13783	Specialized Charter Agreements	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1
Districtwide Costs	10593	Energy Rebate Conserv Admin-Sc	\$ 2.1	\$ 2.1	\$ 2.1	\$ 2.1
Districtwide Costs	15373	Adult SIS (GF Portion)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 2.0
Districtwide Costs	13782	Charter Fee for Service - M&O	\$ 1.9	\$ 1.9	\$ 1.9	\$ 1.9
Districtwide Costs	14790	ITD GF-Portion-DRBC/Core Netwr	\$ 1.2	\$ -	\$ -	\$ -

CATEGORY	PROGRAM	PROGRAM NAME	2018-19 Actual	2019-20 Estimates	2020-21 Estimates	2021-22 Estimates
Districtwide Costs	10219	IT Projects - Admin	\$ 0.8	\$ -	\$ -	\$ -
Districtwide Costs	13745	Chrtr Sch Fee For Service-FT	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Districtwide Costs	13786	Charter Sch Fee-Instruction Di	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3
Districtwide Costs	10249	ITD Empowered Learner - Project	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
Districtwide Costs	13790	Specialized Charter Agreements	\$ 0.1	\$ 0.2	\$ 0.2	\$ 0.3
Districtwide Costs	10854	PSC & Other Fee for Service-PO	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
Districtwide Costs	11481	Agreement with Outside Agency-GF-Supp	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
Districtwide Costs	14516	Move It 5K Challenge & Health	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1
Districtwide Costs	Various	All Others	\$ 0.0	\$ 0.1	\$ 0.1	\$ 0.1
Districtwide Costs Total			\$ 218.3	\$ 133.9	\$ 133.9	\$ 133.9
Central Office	12106	MISIS-General Fund	\$ 3.7	\$ -	\$ -	\$ -
Central Office	13315	Beaudry Building Improvement	\$ 3.1	\$ -	\$ -	\$ -
Central Office	10193	Data Center Hardware Refresh	\$ 2.1	\$ -	\$ -	\$ -
Central Office	14517	Contr Serv-Energy Conserv	\$ 1.5	\$ -	\$ -	\$ -
Central Office	10342	Joint Use Collection-Admin	\$ 0.9	\$ -	\$ -	\$ -
Central Office	10569	CTC Local Solutions Program	\$ 0.9	\$ -	\$ -	\$ -
Central Office	10609	CTC TR8 CSULA Teacher Residency Program	\$ 0.6	\$ -	\$ -	\$ -
Central Office	10611	CTC TR7 CSUDH Teacher Residency Program	\$ 0.5	\$ -	\$ -	\$ -
Central Office	13203	LTerm Leases-Publishing Costs	\$ 0.5	\$ -	\$ -	\$ -
Central Office	10612	CTC TR10 UCLA Teacher Residency Program	\$ 0.5	\$ -	\$ -	\$ -
Central Office	10610	CTC TR9 CSUN Teacher Residency Program	\$ 0.5	\$ -	\$ -	\$ -
Central Office	10853	PSC & Other Fee for Service - Central Office	\$ 0.4	\$ -	\$ -	\$ -
Central Office	15871	Vehicle Replacement	\$ 0.4	\$ -	\$ -	\$ -
Central Office	11164	Enterp Softwr Lic-Legal Cmplnc	\$ 0.4	\$ -	\$ -	\$ -
Central Office	15375	IT GF Portion-Indirect	\$ 0.3	\$ -	\$ -	\$ -
Central Office	10355	GF ITI - Educational Technology	\$ 0.2	\$ -	\$ -	\$ -
Central Office	10783	Advertising on White Fleet	\$ 0.2	\$ -	\$ -	\$ -
Central Office	10868	Porter Ranch Childcare-Central	\$ 0.1	\$ -	\$ -	\$ -
Central Office	14834	Rubbish/Recycling Incentive Re	\$ 0.1	\$ -	\$ -	\$ -
Central Office	10811	457 Retirement Plan Adm Exp	\$ 0.1	\$ -	\$ -	\$ -
Central Office	11669	Sch Police Reimbursement Acct-Rio Hondo CmmCollege	\$ 0.1	\$ -	\$ -	\$ -
Central Office	11689	Filming Photo&Oth Rent-Centr	\$ 0.1	\$ -	\$ -	\$ -
Central Office	14870	Personnel Testing Services	\$ 0.1	\$ -	\$ -	\$ -
Central Office	Various	All Others	\$ 0.3	\$ -	\$ -	\$ -
Central Office	10605	Energy Rebate Conserv-Central Office	\$ (0.1)	\$ -	\$ -	\$ -
Central Office	15374	Mobile App Project (GF Portion)	\$ (0.1)	\$ -	\$ -	\$ -
Central Office	16512	SDEP-Citations Processing	\$ (0.1)	\$ -	\$ -	\$ -
Central Office Total			\$ 17.2	\$ -	\$ -	\$ -
Grand Total			\$ 916.1	\$ 661.0	\$ 559.1	\$ 528.1

GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2018-19 and 2019-20, the District's appropriations limits are \$3.7 billion and \$3.8 billion, respectively. Currently, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District that is subject to the limit. However, the District is still constitutionally mandated to report the calculations and adopt a resolution.

RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION DECLARING COMPLIANCE WITH THE BUDGET APPROPRIATION LIMITATIONS ESTABLISHED IN PROPOSITION 4 (GANN LIMITATION)

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called Gann Limits, for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2018-19 fiscal year and a projected Gann Limit for the 2019-20 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board of Education does provide public notice that the calculations and documentation of the Gann Limit for the 2018-19 and 2019-20 fiscal years set forth in Attachment "I" are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2018-19 and 2019-20 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that, upon request, the District will provide copies of this Resolution along with Attachment "I" to interested citizens of this district.

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,786,124,091.46		3,786,124,091.46			3,704,878,146.78
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	478,350.09		478,350.09			451,496.63
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	412,720.33		412,720.33	409,373.11		409,373.11
2. Total Charter Schools ADA (Form A, Line C9)	38,776.30		38,776.30	41,100.67		41,100.67
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			451,496.63			450,473.78
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,678,291.40		6,678,291.40	6,672,599.00		6,672,599.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	8,393,095.53		8,393,095.53	8,393,096.00		8,393,096.00
4. Secured Roll Taxes (Object 8041)	1,184,037,393.90		1,184,037,393.90	1,161,515,819.00		1,161,515,819.00
5. Unsecured Roll Taxes (Object 8042)	42,404,810.51		42,404,810.51	42,404,811.00		42,404,811.00
6. Prior Years' Taxes (Object 8043)	34,622,300.81		34,622,300.81	38,632,330.00		38,632,330.00
7. Supplemental Taxes (Object 8044)	30,800,040.62		30,800,040.62	28,760,895.00		28,760,895.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	234,519,214.24		234,519,214.24	198,869,207.00		198,869,207.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	433,600.69		433,600.69	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	95,067,631.53		95,067,631.53	42,168,249.00		42,168,249.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,636,956,379.23	0.00	1,636,956,379.23	1,527,417,006.00	0.00	1,527,417,006.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,636,956,379.23	0.00	1,636,956,379.23	1,527,417,006.00	0.00	1,527,417,006.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			63,223,241.23			58,549,364.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			63,223,241.23			58,549,364.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,303,755,566.64		4,303,755,566.64	4,364,840,469.00		4,364,840,469.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	9,876,091.49		9,876,091.49	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,313,631,658.13	0.00	4,313,631,658.13	4,364,840,469.00	0.00	4,364,840,469.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,541,534,538.01		7,541,534,538.01	7,370,987,416.00		7,370,987,416.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	40,541,891.59		40,541,891.59	29,202,391.00		29,202,391.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,786,124,091.46			3,704,878,146.78
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9439			0.9977
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,704,878,146.78			3,838,666,668.73
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,636,956,379.23			1,527,417,006.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			54,179,595.60			54,056,853.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,131,145,008.78			2,369,799,026.73
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,131,145,008.78			2,369,799,026.73
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			20,366,098.89			15,501,410.90
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,657,322,478.12			1,542,918,416.90
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,110,778,909.89			2,354,297,615.83
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,657,322,478.12			
b. State Subventions (Line D8)			2,110,778,909.89			
c. Less: Excluded Appropriations (Line C23)			63,223,241.23			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,704,878,146.78			



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

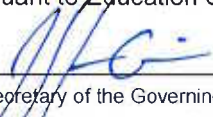
FINANCIAL REPORT

Fiscal Year 2018-19

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: SEPTEMBER 3, 2019

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

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

For County Office of Education:

For School District:

Teri Stockman

V. Luis Buendia

Name

Name

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Controller

Title

Title

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E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.12%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$3,704,878,146.78
		\$3,704,878,146.78
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	4.27%

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,649,654,163.71	0.00	5,649,654,163.71	5,587,376,601.00	0.00	5,587,376,601.00	-1.1%
2) Federal Revenue		8100-8299	8,572,355.17	627,921,593.61	636,493,948.78	8,302,781.00	759,490,220.00	767,793,001.00	20.6%
3) Other State Revenue		8300-8599	198,491,061.44	838,872,700.98	1,037,363,762.42	98,663,123.00	774,796,068.00	873,459,191.00	-15.8%
4) Other Local Revenue		8600-8799	203,162,442.42	14,860,220.68	218,022,663.10	126,567,795.00	15,790,828.00	142,358,623.00	-34.7%
5) TOTAL, REVENUES			6,059,880,022.74	1,481,654,515.27	7,541,534,538.01	5,820,910,300.00	1,550,077,116.00	7,370,987,416.00	-2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,215,090,480.54	765,236,726.72	2,980,327,207.26	2,295,485,699.00	713,229,897.00	3,008,715,596.00	1.0%
2) Classified Salaries		2000-2999	626,752,900.66	419,913,730.39	1,046,666,631.05	592,325,263.00	393,801,694.00	986,126,957.00	-5.8%
3) Employee Benefits		3000-3999	1,268,038,412.13	815,082,114.73	2,083,120,526.86	1,321,824,665.00	850,772,708.00	2,172,597,373.00	4.3%
4) Books and Supplies		4000-4999	193,540,418.72	147,576,765.73	341,117,184.45	337,242,456.91	361,306,338.97	698,548,795.88	104.8%
5) Services and Other Operating Expenditures		5000-5999	432,626,939.70	422,533,854.23	855,160,793.93	462,558,049.00	399,465,014.00	862,023,063.00	0.8%
6) Capital Outlay		6000-6999	26,284,682.91	39,314,386.88	65,599,069.79	27,064,055.00	74,311,753.00	101,375,808.00	54.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,291,226.51	0.00	5,291,226.51	8,142,390.00	0.00	8,142,390.00	53.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(123,164,112.21)	93,091,561.86	(30,072,550.35)	(110,564,660.00)	83,286,926.00	(27,277,734.00)	-9.3%
9) TOTAL, EXPENDITURES			4,644,460,948.96	2,702,749,140.54	7,347,210,089.50	4,934,077,917.91	2,876,174,330.97	7,810,252,248.88	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,415,419,073.78	(1,221,094,625.27)	194,324,448.51	886,832,382.09	(1,326,097,214.97)	(439,264,832.88)	-326.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	23,800,308.54	1,579,143.41	25,379,451.95	20,000,000.00	0.00	20,000,000.00	-21.2%
b) Transfers Out		7600-7629	40,370,326.32	26,929.01	40,397,255.33	56,452,677.00	0.00	56,452,677.00	39.7%
2) Other Sources/Uses									
a) Sources		8930-8979	30,721,158.98	0.00	30,721,158.98	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,207,529,676.57)	1,207,529,676.57	0.00	(1,271,906,229.00)	1,271,906,229.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,193,378,535.37)	1,209,081,890.97	15,703,355.60	(1,308,358,906.00)	1,271,906,229.00	(36,452,677.00)	-332.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,040,538.41	(12,012,734.30)	210,027,804.11	(421,526,523.91)	(54,190,985.97)	(475,717,509.88)	-326.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,863,251,540.78	135,765,895.02	1,999,017,435.80	2,097,047,747.19	123,753,160.72	2,220,800,907.91	11.1%
b) Audit Adjustments		9793	11,755,668.00	0.00	11,755,668.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,007,208.78	135,765,895.02	2,010,773,103.80	2,097,047,747.19	123,753,160.72	2,220,800,907.91	10.4%
d) Other Restatements		9795	0.00	0.00	0.00	(197,080,326.28)	(12,888,185.75)	(209,968,512.03)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,875,007,208.78	135,765,895.02	2,010,773,103.80	1,899,967,420.91	110,864,974.97	2,010,832,395.88	0.0%
2) Ending Balance, June 30 (E + F1e)			2,097,047,747.19	123,753,160.72	2,220,800,907.91	1,478,440,897.00	56,673,989.00	1,535,114,886.00	-30.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,676,493.12	0.00	2,676,493.12	2,839,039.00	0.00	2,839,039.00	6.1%
Stores		9712	20,437,236.50	0.00	20,437,236.50	23,041,871.00	0.00	23,041,871.00	12.7%
Prepaid Items		9713	4,188,595.92	21,436.67	4,210,032.59	1,682,968.00	0.00	1,682,968.00	-60.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	123,731,724.05	123,731,724.05	0.00	56,673,989.00	56,673,989.00	-54.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	174,590,165.00	0.00	174,590,165.00	87,626,497.00	0.00	87,626,497.00	-49.8%
d) Assigned									
Other Assignments		9780	916,143,367.00	0.00	916,143,367.00	618,032,729.00	0.00	618,032,729.00	-32.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	75,617,628.00	0.00	75,617,628.00	78,966,963.00	0.00	78,966,963.00	4.4%
Unassigned/Unappropriated Amount		9790	903,394,261.65	0.00	903,394,261.65	666,250,830.00	0.00	666,250,830.00	-26.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,461,326,102.05	47,394,126.43	2,508,720,228.48				
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	2,676,493.12	0.00	2,676,493.12				
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	26,364,825.12	803,336.07	27,168,161.19				
4) Due from Grantor Government		9290	13,627,830.21	257,328,032.67	270,955,862.88				
5) Due from Other Funds		9310	700,000.00	0.00	700,000.00				
6) Stores		9320	20,437,236.50	0.00	20,437,236.50				
7) Prepaid Expenditures		9330	4,188,595.92	21,436.67	4,210,032.59				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,529,331,082.92	305,546,931.84	2,834,878,014.76				
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	322,234,039.73	150,505,318.76	472,739,358.49				
2) Due to Grantor Governments		9590	110,049,296.00	864,112.85	110,913,408.85				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	30,424,339.51	30,424,339.51				
6) TOTAL, LIABILITIES			432,283,335.73	181,793,771.12	614,077,106.85				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,097,047,747.19	123,753,160.72	2,220,800,907.91				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,554,542,662.64	0.00	3,554,542,662.64	3,654,828,114.00	0.00	3,654,828,114.00	2.8%
Education Protection Account State Aid - Current Year		8012	749,212,904.00	0.00	749,212,904.00	710,012,355.00	0.00	710,012,355.00	-5.2%
State Aid - Prior Years		8019	9,876,091.49	0.00	9,876,091.49	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,678,291.40	0.00	6,678,291.40	6,672,599.00	0.00	6,672,599.00	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	8,393,095.53	0.00	8,393,095.53	8,393,096.00	0.00	8,393,096.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,184,037,393.90	0.00	1,184,037,393.90	1,161,515,819.00	0.00	1,161,515,819.00	-1.9%
Unsecured Roll Taxes		8042	42,404,810.51	0.00	42,404,810.51	42,404,811.00	0.00	42,404,811.00	0.0%
Prior Years' Taxes		8043	34,622,300.81	0.00	34,622,300.81	38,632,330.00	0.00	38,632,330.00	11.6%
Supplemental Taxes		8044	30,800,040.62	0.00	30,800,040.62	28,760,895.00	0.00	28,760,895.00	-6.6%
Education Revenue Augmentation Fund (ERAF)		8045	234,519,214.24	0.00	234,519,214.24	198,869,207.00	0.00	198,869,207.00	-15.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	95,067,631.53	0.00	95,067,631.53	42,168,249.00	0.00	42,168,249.00	-55.6%
Penalties and Interest from Delinquent Taxes		8048	433,600.69	0.00	433,600.69	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	10.90	0.00	10.90	314.00	0.00	314.00	2780.7%
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	(5.45)	0.00	(5.45)	(157.00)	0.00	(157.00)	2780.7%
Subtotal, LCFF Sources			5,950,588,042.81	0.00	5,950,588,042.81	5,892,257,632.00	0.00	5,892,257,632.00	-1.0%
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	(300,933,879.10)	0.00	(300,933,879.10)	(304,881,031.00)	0.00	(304,881,031.00)	1.3%
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			5,649,654,163.71	0.00	5,649,654,163.71	5,587,376,601.00	0.00	5,587,376,601.00	-1.1%
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	129,752,505.98	129,752,505.98	0.00	130,168,891.00	130,168,891.00	0.3%
Special Education Discretionary Grants		8182	0.00	19,717,361.05	19,717,361.05	0.00	15,670,334.00	15,670,334.00	-20.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	56,005.59	0.00	56,005.59	0.00	0.00	0.00	-100.0%
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	46,761.96	46,761.96	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	2,413,268.23	2,413,268.23	0.00	1,258,447.00	1,258,447.00	-47.9%
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		362,052,960.30	362,052,960.30		426,554,249.00	426,554,249.00	17.8%
Title I, Part D, Local Delinquent Programs	3025	8290		996,384.27	996,384.27		1,081,975.00	1,081,975.00	8.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		33,239,642.57	33,239,642.57		32,240,345.00	32,240,345.00	-3.0%
Title III, Part A, Immigrant Student Program	4201	8290		2,253,517.84	2,253,517.84		3,729,401.00	3,729,401.00	65.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		11,271,365.87	11,271,365.87		18,544,586.00	18,544,586.00	64.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		28,731,137.04	28,731,137.04		77,736,525.00	77,736,525.00	170.6%
Career and Technical Education	3500-3599	8290		6,106,020.90	6,106,020.90		6,153,270.00	6,153,270.00	0.8%
All Other Federal Revenue	All Other	8290	8,516,349.58	31,340,667.60	39,857,017.18	8,302,781.00	46,352,197.00	54,654,978.00	37.1%
TOTAL, FEDERAL REVENUE			8,572,355.17	627,921,593.61	636,493,948.78	8,302,781.00	759,490,220.00	767,793,001.00	20.6%
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		363,576,983.00	363,576,983.00		354,343,534.00	354,343,534.00	-2.5%
Prior Years	6500	8319		9,599,687.00	9,599,687.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,211,449.00	3,211,449.00	0.00	3,086,253.00	3,086,253.00	-3.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	105,529,392.00	0.00	105,529,392.00	17,565,654.00	0.00	17,565,654.00	-83.4%
Lottery - Unrestricted and Instructional Materials		8560	79,219,726.75	33,681,050.47	112,900,777.22	70,931,948.00	24,896,644.00	95,828,592.00	-15.1%
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		81,733,727.42	81,733,727.42		75,156,533.00	75,156,533.00	-8.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,084,379.51	1,084,379.51		1,225,109.00	1,225,109.00	13.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		48,726,906.25	48,726,906.25		13,589,935.00	13,589,935.00	-72.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		186,418.50	186,418.50		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,741,942.69	297,072,099.83	310,814,042.52	10,165,521.00	302,498,060.00	312,663,581.00	0.6%
TOTAL, OTHER STATE REVENUE			198,491,061.44	838,872,700.98	1,037,363,762.42	98,663,123.00	774,796,068.00	873,459,191.00	-15.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	454,629.33	0.00	454,629.33	230,000.00	0.00	230,000.00	-49.4%
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	30,458,070.73	0.00	30,458,070.73	19,088,000.00	0.00	19,088,000.00	-37.3%
Interest		8660	38,500,059.56	2,041,832.03	40,541,891.59	29,202,391.00	0.00	29,202,391.00	-28.0%
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	29,149.20	0.00	29,149.20	193,482.00	0.00	193,482.00	563.8%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	246,318.28	246,318.28	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	41,284,490.14	119,184.81	41,403,674.95	37,757,786.00	0.00	37,757,786.00	-8.8%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	5.45	0.00	5.45	157.00	0.00	157.00	2780.7%
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	92,436,038.01	12,225,995.56	104,662,033.57	40,095,979.00	15,669,429.00	55,765,408.00	-46.7%
Tuition		8710	0.00	226,890.00	226,890.00	0.00	121,399.00	121,399.00	-46.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			203,162,442.42	14,860,220.68	218,022,663.10	126,567,795.00	15,790,828.00	142,358,623.00	-34.7%
TOTAL, REVENUES			6,059,880,022.74	1,481,654,515.27	7,541,534,538.01	5,820,910,300.00	1,550,077,116.00	7,370,987,416.00	-2.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,708,688,341.01	466,123,147.37	2,174,811,488.38	1,793,972,031.00	415,608,662.00	2,209,580,693.00	1.6%
Certificated Pupil Support Salaries		1200	154,907,926.00	138,845,938.02	293,753,864.02	174,469,557.00	142,143,878.00	316,613,435.00	7.8%
Certificated Supervisors' and Administrators' Salaries		1300	275,337,646.67	66,753,792.47	342,091,439.14	270,892,406.00	59,728,959.00	330,621,365.00	-3.4%
Other Certificated Salaries		1900	76,156,566.86	93,513,848.86	169,670,415.72	56,151,705.00	95,748,398.00	151,900,103.00	-10.5%
TOTAL, CERTIFICATED SALARIES			2,215,090,480.54	765,236,726.72	2,980,327,207.26	2,295,485,699.00	713,229,897.00	3,008,715,596.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	8,555,994.96	239,136,919.04	247,692,914.00	8,524,044.00	230,233,393.00	238,757,437.00	-3.6%
Classified Support Salaries		2200	273,384,263.02	85,595,799.69	358,980,062.71	267,953,841.00	72,626,180.00	340,580,021.00	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	26,982,920.08	2,265,924.64	29,248,844.72	25,323,652.00	2,465,343.00	27,788,995.00	-5.0%
Clerical, Technical and Office Salaries		2400	249,619,564.70	39,187,974.71	288,807,539.41	225,967,725.00	38,049,342.00	264,017,067.00	-8.6%
Other Classified Salaries		2900	68,210,157.90	53,727,112.31	121,937,270.21	64,556,001.00	50,427,436.00	114,983,437.00	-5.7%
TOTAL, CLASSIFIED SALARIES			626,752,900.66	419,913,730.39	1,046,666,631.05	592,325,263.00	393,801,694.00	986,126,957.00	-5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	350,748,136.09	359,814,810.66	710,562,946.75	391,789,951.00	357,990,858.00	749,780,809.00	5.5%
PERS		3201-3202	104,907,888.33	65,802,121.33	170,710,009.66	122,745,746.00	72,103,893.00	194,849,639.00	14.1%
OASDI/Medicare/Alternative		3301-3302	77,894,177.07	44,253,191.00	122,147,368.07	77,082,030.00	43,387,783.00	120,469,813.00	-1.4%
Health and Welfare Benefits		3401-3402	492,341,745.38	234,153,809.52	726,495,554.90	462,281,215.00	262,992,808.00	725,274,023.00	-0.2%
Unemployment Insurance		3501-3502	1,835,090.53	777,635.78	2,612,726.31	1,751,329.00	681,226.00	2,432,555.00	-6.9%
Workers' Compensation		3601-3602	87,158,472.54	36,231,684.97	123,390,157.51	81,282,850.00	31,007,064.00	112,289,914.00	-9.0%
OPEB, Allocated		3701-3702	0.00	65,945.63	65,945.63	170,193,472.00	82,609,076.00	252,802,548.00	383250.0%
OPEB, Active Employees		3751-3752	153,152,902.19	73,982,915.84	227,135,818.03	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	14,698,072.00	0.00	14,698,072.00	New
TOTAL, EMPLOYEE BENEFITS			1,268,038,412.13	815,082,114.73	2,083,120,526.86	1,321,824,665.00	850,772,708.00	2,172,597,373.00	4.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	66,488,109.33	33,681,391.86	100,169,501.19	117,935,462.00	24,901,504.00	142,836,966.00	42.6%
Books and Other Reference Materials		4200	2,072,518.52	1,564,474.20	3,636,992.72	722,377.00	10,213.00	732,590.00	-79.9%
Materials and Supplies		4300	104,120,432.19	83,373,659.65	187,494,091.84	211,844,338.91	334,377,731.97	546,222,070.88	191.3%
Noncapitalized Equipment		4400	20,785,262.54	28,874,644.56	49,659,907.10	6,685,743.00	1,879,984.00	8,565,727.00	-82.8%
Food		4700	74,096.14	82,595.46	156,691.60	54,536.00	136,906.00	191,442.00	22.2%
TOTAL, BOOKS AND SUPPLIES			193,540,418.72	147,576,765.73	341,117,184.45	337,242,456.91	361,306,338.97	698,548,795.88	104.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	57,669,385.84	333,141,218.67	390,810,604.51	49,646,221.00	327,830,714.00	377,476,935.00	-3.4%
Travel and Conferences		5200	5,733,755.25	7,704,362.39	13,438,117.64	4,223,259.00	1,579,159.00	5,802,418.00	-56.8%
Dues and Memberships		5300	2,170,324.67	69,752.55	2,240,077.22	2,336,098.00	400.00	2,336,498.00	4.3%
Insurance		5400 - 5450	44,090,469.54	0.00	44,090,469.54	38,829,219.00	0.00	38,829,219.00	-11.9%
Operations and Housekeeping Services		5500	140,118,442.12	15,713.66	140,134,155.78	144,676,491.00	15,000.00	144,691,491.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,509,089.58	3,271,770.26	14,780,859.84	14,338,089.00	14,622,375.00	28,960,464.00	95.9%
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	154,544,249.76	77,876,985.55	232,421,235.31	181,436,568.00	55,115,586.00	236,552,154.00	1.8%
Communications		5900	16,791,222.94	454,051.15	17,245,274.09	27,072,104.00	301,780.00	27,373,884.00	58.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			432,626,939.70	422,533,854.23	855,160,793.93	462,558,049.00	399,465,014.00	862,023,063.00	0.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	231,698.33	178.44	231,876.77	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,618,199.36	27,585,729.65	32,203,929.01	7,978,996.00	74,248,879.00	82,227,875.00	155.3%
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	21,434,785.22	11,728,478.79	33,163,264.01	19,085,059.00	62,874.00	19,147,933.00	-42.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,284,682.91	39,314,386.88	65,599,069.79	27,064,055.00	74,311,753.00	101,375,808.00	54.5%
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	152,126.00	0.00	152,126.00	650,466.00	0.00	650,466.00	327.6%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	191,250.64	0.00	191,250.64	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	3,531,608.63	0.00	3,531,608.63	6,000,000.00	0.00	6,000,000.00	69.9%
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	993,146.38	0.00	993,146.38	1,003,008.00	0.00	1,003,008.00	1.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	27,522.77	0.00	27,522.77	48,301.00	0.00	48,301.00	75.5%
Other Debt Service - Principal		7439	395,572.09	0.00	395,572.09	440,615.00	0.00	440,615.00	11.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,291,226.51	0.00	5,291,226.51	8,142,390.00	0.00	8,142,390.00	53.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(93,091,561.86)	93,091,561.86	0.00	(83,286,926.00)	83,286,926.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(30,072,550.35)	0.00	(30,072,550.35)	(27,277,734.00)	0.00	(27,277,734.00)	-9.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(123,164,112.21)	93,091,561.86	(30,072,550.35)	(110,564,660.00)	83,286,926.00	(27,277,734.00)	-9.3%
TOTAL, EXPENDITURES			4,644,460,948.96	2,702,749,140.54	7,347,210,089.50	4,934,077,917.91	2,876,174,330.97	7,810,252,248.88	6.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	3,800,308.54	1,579,143.41	5,379,451.95	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,800,308.54	1,579,143.41	25,379,451.95	20,000,000.00	0.00	20,000,000.00	-21.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	22,319,919.63	0.00	22,319,919.63	30,427,260.00	0.00	30,427,260.00	36.3%
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	1,172,916.49	0.00	1,172,916.49	1,058,772.00	0.00	1,058,772.00	-9.7%
Other Authorized Interfund Transfers Out		7619	16,877,490.20	26,929.01	16,904,419.21	24,966,645.00	0.00	24,966,645.00	47.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,370,326.32	26,929.01	40,397,255.33	56,452,677.00	0.00	56,452,677.00	39.7%
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 Disposal of Capital Assets		8953	30,502,399.90	0.00	30,502,399.90	0.00	0.00	0.00	-100.0%
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	218,759.08	0.00	218,759.08	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			30,721,158.98	0.00	30,721,158.98	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,207,529,676.57)	1,207,529,676.57	0.00	(1,271,906,229.00)	1,271,906,229.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,207,529,676.57)	1,207,529,676.57	0.00	(1,271,906,229.00)	1,271,906,229.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,193,378,535.37)	1,209,081,890.97	15,703,355.60	(1,308,358,906.00)	1,271,906,229.00	(36,452,677.00)	-332.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,649,654,163.71	0.00	5,649,654,163.71	5,587,376,601.00	0.00	5,587,376,601.00	-1.1%
2) Federal Revenue		8100-8299	8,572,355.17	627,921,593.61	636,493,948.78	8,302,781.00	759,490,220.00	767,793,001.00	20.6%
3) Other State Revenue		8300-8599	198,491,061.44	838,872,700.98	1,037,363,762.42	98,663,123.00	774,796,068.00	873,459,191.00	-15.8%
4) Other Local Revenue		8600-8799	203,162,442.42	14,860,220.68	218,022,663.10	126,567,795.00	15,790,828.00	142,358,623.00	-34.7%
5) TOTAL REVENUES			6,059,880,022.74	1,481,654,515.27	7,541,534,538.01	5,820,910,300.00	1,550,077,116.00	7,370,987,416.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,654,796,086.91	1,695,650,326.16	4,350,446,413.07	2,702,088,820.00	1,804,694,217.70	4,506,783,037.70	3.6%
2) Instruction - Related Services	2000-2999		727,579,612.37	329,428,330.92	1,057,007,943.29	844,444,726.91	353,571,269.00	1,198,015,995.91	13.3%
3) Pupil Services	3000-3999		427,204,835.31	240,537,039.74	667,741,875.05	432,505,603.00	238,474,798.75	670,980,401.75	0.5%
4) Ancillary Services	4000-4999		30,276,749.00	98,064,077.04	128,340,826.04	33,856,190.00	93,652,190.00	127,508,380.00	-0.6%
5) Community Services	5000-5999		4,790,112.08	2,041,180.74	6,831,292.82	6,060,994.00	1,421,026.00	7,482,020.00	9.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		248,923,922.56	95,840,191.86	344,764,114.42	289,734,040.00	89,381,918.00	379,115,958.00	10.0%
8) Plant Services	8000-8999		545,598,404.22	241,187,994.08	786,786,398.30	617,245,154.00	294,978,911.52	912,224,065.52	15.9%
9) Other Outgo	9000-9999	Except 7600-7699	5,291,226.51	0.00	5,291,226.51	8,142,390.00	0.00	8,142,390.00	53.9%
10) TOTAL EXPENDITURES			4,644,460,948.96	2,702,749,140.54	7,347,210,089.50	4,934,077,917.91	2,876,174,330.97	7,810,252,248.88	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,415,419,073.78	(1,221,094,625.27)	194,324,448.51	886,832,382.09	(1,326,097,214.97)	(439,264,832.88)	-326.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	23,800,308.54	1,579,143.41	25,379,451.95	20,000,000.00	0.00	20,000,000.00	-21.2%
b) Transfers Out		7600-7629	40,370,326.32	26,929.01	40,397,255.33	56,452,677.00	0.00	56,452,677.00	39.7%
2) Other Sources/Uses									
a) Sources		8930-8979	30,721,158.98	0.00	30,721,158.98	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,207,529,676.57)	1,207,529,676.57	0.00	(1,271,906,229.00)	1,271,906,229.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,193,378,535.37)	1,209,081,890.97	15,703,355.60	(1,308,358,906.00)	1,271,906,229.00	(36,452,677.00)	-332.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,040,538.41	(12,012,734.30)	210,027,804.11	(421,526,523.91)	(54,190,985.97)	(475,717,509.88)	-326.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,863,251,540.78	135,765,895.02	1,999,017,435.80	2,097,047,747.19	123,753,160.72	2,220,800,907.91	11.1%
b) Audit Adjustments		9793	11,755,668.00	0.00	11,755,668.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,007,208.78	135,765,895.02	2,010,773,103.80	2,097,047,747.19	123,753,160.72	2,220,800,907.91	10.4%
d) Other Restatements		9795	0.00	0.00	0.00	(197,080,326.28)	(12,888,185.75)	(209,968,512.03)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,875,007,208.78	135,765,895.02	2,010,773,103.80	1,899,967,420.91	110,864,974.97	2,010,832,395.88	0.0%
2) Ending Balance, June 30 (E + F1e)			2,097,047,747.19	123,753,160.72	2,220,800,907.91	1,478,440,897.00	56,673,989.00	1,535,114,886.00	-30.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,676,493.12	0.00	2,676,493.12	2,839,039.00	0.00	2,839,039.00	6.1%
Stores		9712	20,437,236.50	0.00	20,437,236.50	23,041,871.00	0.00	23,041,871.00	12.7%
Prepaid Items		9713	4,188,595.92	21,436.67	4,210,032.59	1,682,968.00	0.00	1,682,968.00	-60.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	123,731,724.05	123,731,724.05	0.00	56,673,989.00	56,673,989.00	-54.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	174,590,165.00	0.00	174,590,165.00	87,626,497.00	0.00	87,626,497.00	-49.8%
d) Assigned									
Other Assignments (by Resource/Object)		9780	916,143,367.00	0.00	916,143,367.00	618,032,729.00	0.00	618,032,729.00	-32.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	75,617,628.00	0.00	75,617,628.00	78,966,963.00	0.00	78,966,963.00	4.4%
Unassigned/Unappropriated Amount		9790	903,394,261.65	0.00	903,394,261.65	666,250,830.00	0.00	666,250,830.00	-26.3%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	2,193,740.25	1,853,741.00
5650	FEMA Public Assistance Funds	131,867.31	0.00
5810	Other Restricted Federal	5,436,999.75	5,762,697.00
6230	California Clean Energy Jobs Act	81,042,702.42	0.00
6500	Special Education	2,339,895.10	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	129,125.02	0.00
7085	Learning Communities for School Success Program	0.34	0.00
7311	Classified School Employee Professional Development Block Grant	4,347,120.00	0.00
7510	Low-Performing Students Block Grant	7,142,733.58	7,168,763.00
7810	Other Restricted State	477,546.12	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	15,962,416.74	37,489,100.00
9010	Other Restricted Local	4,527,577.42	4,399,688.00
Total, Restricted Balance		123,731,724.05	56,673,989.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,665,569.65	15,613,551.00	-6.3%
3) Other State Revenue		8300-8599	108,155,602.68	111,530,667.00	3.1%
4) Other Local Revenue		8600-8799	4,355,002.09	4,248,274.00	-2.5%
5) TOTAL, REVENUES			129,176,174.42	131,392,492.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	60,958,478.02	55,967,852.00	-8.2%
2) Classified Salaries		2000-2999	17,077,225.01	15,244,951.00	-10.7%
3) Employee Benefits		3000-3999	41,436,759.78	41,101,125.00	-0.8%
4) Books and Supplies		4000-4999	6,289,964.93	26,920,930.00	328.0%
5) Services and Other Operating Expenditures		5000-5999	6,225,588.92	4,229,916.00	-32.1%
6) Capital Outlay		6000-6999	1,224,790.19	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,030.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,114,855.27	4,624,694.00	-9.6%
9) TOTAL, EXPENDITURES			138,375,692.12	148,089,468.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,199,517.70)	(16,696,976.00)	81.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	440,059.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			440,059.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,759,458.70)	(16,696,976.00)	90.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,423,541.20	15,664,082.50	-35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,423,541.20	15,664,082.50	-35.9%
d) Other Restatements		9795	0.00	1,044,393.50	New
e) Adjusted Beginning Balance (F1c + F1d)			24,423,541.20	16,708,476.00	-31.6%
2) Ending Balance, June 30 (E + F1e)			15,664,082.50	11,500.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	16,500.00	11,500.00	-30.3%
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			7,929,308.78	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	7,718,273.72	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	89,905.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	16,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	442,216.94		
4) Due from Grantor Government		9290	20,339,127.82		
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			20,887,749.77		
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	4,435,261.86		
2) Due to Grantor Governments		9590	1,058.78		
3) Due to Other Funds		9610	700,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	87,346.63		
6) TOTAL, LIABILITIES			5,223,667.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,664,082.50		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	239,786.22	0.00	-100.0%
Career and Technical Education	3500-3599	8290	984,807.67	0.00	-100.0%
All Other Federal Revenue	All Other	8290	15,440,975.76	15,613,551.00	1.1%
TOTAL, FEDERAL REVENUE			16,665,569.65	15,613,551.00	-6.3%
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	48,030.00	0.00	-100.0%
Adult Education Program	6391	8590	102,247,038.50	105,629,909.00	3.3%
All Other State Revenue	All Other	8590	5,860,534.18	5,900,758.00	0.7%
TOTAL, OTHER STATE REVENUE			108,155,602.68	111,530,667.00	3.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	80,000.00	New
Interest		8660	199,799.34	308,274.00	54.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,892,878.57	2,900,000.00	0.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,262,324.18	960,000.00	-23.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,355,002.09	4,248,274.00	-2.5%
TOTAL, REVENUES			129,176,174.42	131,392,492.00	1.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	39,007,805.05	37,368,438.00	-4.2%
Certificated Pupil Support Salaries		1200	3,592,260.36	3,366,336.00	-6.3%
Certificated Supervisors' and Administrators' Salaries		1300	18,139,134.28	15,179,344.00	-16.3%
Other Certificated Salaries		1900	219,278.33	53,734.00	-75.5%
TOTAL, CERTIFICATED SALARIES			60,958,478.02	55,967,852.00	-8.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	558,616.29	614,886.00	10.1%
Classified Support Salaries		2200	7,340,900.61	6,358,083.00	-13.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,660,029.69	7,738,511.00	-10.6%
Other Classified Salaries		2900	517,678.42	533,471.00	3.1%
TOTAL, CLASSIFIED SALARIES			17,077,225.01	15,244,951.00	-10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,889,466.03	13,670,414.00	-1.6%
PERS		3201-3202	3,332,550.21	3,084,991.00	-7.4%
OASDI/Medicare/Alternative		3301-3302	2,359,832.81	2,006,514.00	-15.0%
Health and Welfare Benefits		3401-3402	14,807,704.96	15,249,983.00	3.0%
Unemployment Insurance		3501-3502	50,712.57	43,534.00	-14.2%
Workers' Compensation		3601-3602	2,388,511.76	1,962,005.00	-17.9%
OPEB, Allocated		3701-3702	180,774.79	5,083,684.00	2712.2%
OPEB, Active Employees		3751-3752	4,427,206.65	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,436,759.78	41,101,125.00	-0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,611.61	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,655,570.39	26,920,930.00	376.0%
Noncapitalized Equipment		4400	627,782.93	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,289,964.93	26,920,930.00	328.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	31.06	0.00	-100.0%
Travel and Conferences		5200	296,833.30	30,000.00	-89.9%
Dues and Memberships		5300	23,758.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,648,858.86	2,987,501.00	12.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	501,279.03	404,176.00	-19.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,368,324.09	214,000.00	-91.0%
Communications		5900	386,504.58	594,239.00	53.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,225,588.92	4,229,916.00	-32.1%
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	35,405.28	0.00	-100.0%
Equipment		6400	1,189,384.91	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,224,790.19	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	48,030.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,030.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,114,855.27	4,624,694.00	-9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,114,855.27	4,624,694.00	-9.6%
TOTAL, EXPENDITURES			138,375,692.12	148,089,468.00	7.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	440,059.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			440,059.00	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	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)			440,059.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,665,569.65	15,613,551.00	-6.3%
3) Other State Revenue		8300-8599	108,155,602.68	111,530,667.00	3.1%
4) Other Local Revenue		8600-8799	4,355,002.09	4,248,274.00	-2.5%
5) TOTAL, REVENUES			129,176,174.42	131,392,492.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		65,562,574.09	81,695,580.00	24.6%
2) Instruction - Related Services	2000-2999		44,208,143.28	40,732,307.00	-7.9%
3) Pupil Services	3000-3999		5,510,724.74	4,937,171.00	-10.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,114,855.27	4,624,694.00	-9.6%
8) Plant Services	8000-8999		17,931,364.74	16,099,716.00	-10.2%
9) Other Outgo	9000-9999	Except 7600-7699	48,030.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			138,375,692.12	148,089,468.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,199,517.70)	(16,696,976.00)	81.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	440,059.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			440,059.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,759,458.70)	(16,696,976.00)	90.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,423,541.20	15,664,082.50	-35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,423,541.20	15,664,082.50	-35.9%
d) Other Restatements		9795	0.00	1,044,393.50	New
e) Adjusted Beginning Balance (F1c + F1d)			24,423,541.20	16,708,476.00	-31.6%
2) Ending Balance, June 30 (E + F1e)			15,664,082.50	11,500.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	16,500.00	11,500.00	-30.3%
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			7,929,308.78	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	7,718,273.72	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	2018-19 Unaudited Actuals	2019-20 Budget
6371	CalWORKs for ROCP or Adult Education	121,860.58	0.00
6391	Adult Education Program	7,807,448.20	0.00
Total, Restricted Balance		<u>7,929,308.78</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,431,484.00	4,791,556.00	-11.8%
3) Other State Revenue		8300-8599	137,247,239.83	137,392,750.00	0.1%
4) Other Local Revenue		8600-8799	2,840,300.17	2,443,447.00	-14.0%
5) TOTAL, REVENUES			145,519,024.00	144,627,753.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,532,287.86	43,396,205.00	-0.3%
2) Classified Salaries		2000-2999	52,063,470.26	54,518,672.00	4.7%
3) Employee Benefits		3000-3999	58,411,168.67	62,553,302.00	7.1%
4) Books and Supplies		4000-4999	2,849,889.35	4,358,457.00	52.9%
5) Services and Other Operating Expenditures		5000-5999	2,884,677.53	3,417,623.00	18.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,200.00	237,600.00	200.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,940,498.08	6,659,361.00	-16.1%
9) TOTAL, EXPENDITURES			167,761,191.75	175,141,220.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,242,167.75)	(30,513,467.00)	37.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,319,919.63	30,427,260.00	36.3%
b) Transfers Out		7600-7629	150,119.84	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			22,169,799.79	30,427,260.00	37.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(72,367.96)	(86,207.00)	19.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	314,874.58	242,506.62	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,874.58	242,506.62	-23.0%
d) Other Restatements		9795	0.00	2,100.38	New
e) Adjusted Beginning Balance (F1c + F1d)			314,874.58	244,607.00	-22.3%
2) Ending Balance, June 30 (E + F1e)			242,506.62	158,400.00	-34.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid 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	242,506.62	158,400.00	-34.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,750,342.91		
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	15,353.36		
4) Due from Grantor Government		9290	2,721,321.35		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,487,017.62		
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	5,236,906.80		
2) Due to Grantor Governments		9590	5,810.64		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,793.56		
6) TOTAL, LIABILITIES			5,244,511.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			242,506.62		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	5,431,484.00	4,791,556.00	-11.8%
TOTAL, FEDERAL REVENUE			5,431,484.00	4,791,556.00	-11.8%
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	133,867,027.83	133,979,793.00	0.1%
All Other State Revenue	All Other	8590	3,380,212.00	3,412,957.00	1.0%
TOTAL, OTHER STATE REVENUE			137,247,239.83	137,392,750.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	161,304.37	70,000.00	-56.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,165,051.59	2,103,447.00	-2.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	513,944.21	270,000.00	-47.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,840,300.17	2,443,447.00	-14.0%
TOTAL, REVENUES			145,519,024.00	144,627,753.00	-0.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	36,866,999.73	36,672,882.00	-0.5%
Certificated Pupil Support Salaries		1200	317.68	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,564,163.49	6,614,348.00	0.8%
Other Certificated Salaries		1900	100,806.96	108,975.00	8.1%
TOTAL, CERTIFICATED SALARIES			43,532,287.86	43,396,205.00	-0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	41,604,627.05	42,126,401.00	1.3%
Classified Support Salaries		2200	5,627,253.63	7,043,191.00	25.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,829,838.05	5,349,080.00	10.8%
Other Classified Salaries		2900	1,751.53	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			52,063,470.26	54,518,672.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,817,443.27	10,377,226.00	5.7%
PERS		3201-3202	8,057,469.48	9,689,859.00	20.3%
OASDI/Medicare/Alternative		3301-3302	4,703,527.61	5,146,992.00	9.4%
Health and Welfare Benefits		3401-3402	25,062,655.51	25,973,798.00	3.6%
Unemployment Insurance		3501-3502	71,544.10	60,479.00	-15.5%
Workers' Compensation		3601-3602	2,913,176.04	2,700,611.00	-7.3%
OPEB, Allocated		3701-3702	124,858.34	8,604,337.00	6791.3%
OPEB, Active Employees		3751-3752	7,660,494.32	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,411,168.67	62,553,302.00	7.1%
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	2,830,987.72	4,358,457.00	54.0%
Noncapitalized Equipment		4400	18,901.63	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,849,889.35	4,358,457.00	52.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	93,609.35	43,249.00	-53.8%
Dues and Memberships		5300	2,303.69	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,916,645.60	1,932,231.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,165.02	105,676.00	228.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	306,816.32	342,256.00	11.6%
Communications		5900	533,137.55	994,211.00	86.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,884,677.53	3,417,623.00	18.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	7,940,498.08	6,659,361.00	-16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,940,498.08	6,659,361.00	-16.1%
TOTAL, EXPENDITURES			167,761,191.75	175,141,220.00	4.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	22,319,919.63	30,427,260.00	36.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,319,919.63	30,427,260.00	36.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	150,119.84	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,119.84	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)			22,169,799.79	30,427,260.00	37.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,431,484.00	4,791,556.00	-11.8%
3) Other State Revenue		8300-8599	137,247,239.83	137,392,750.00	0.1%
4) Other Local Revenue		8600-8799	2,840,300.17	2,443,447.00	-14.0%
5) TOTAL, REVENUES			145,519,024.00	144,627,753.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		129,206,059.79	132,564,421.00	2.6%
2) Instruction - Related Services	2000-2999		18,407,127.31	20,466,021.00	11.2%
3) Pupil Services	3000-3999		448.33	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		7,940,498.08	6,659,361.00	-16.1%
8) Plant Services	8000-8999		12,127,858.24	15,213,817.00	25.4%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	237,600.00	200.0%
10) TOTAL, EXPENDITURES			167,761,191.75	175,141,220.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,242,167.75)	(30,513,467.00)	37.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,319,919.63	30,427,260.00	36.3%
b) Transfers Out		7600-7629	150,119.84	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			22,169,799.79	30,427,260.00	37.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(72,367.96)	(86,207.00)	19.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	314,874.58	242,506.62	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,874.58	242,506.62	-23.0%
d) Other Restatements		9795	0.00	2,100.38	New
e) Adjusted Beginning Balance (F1c + F1d)			314,874.58	244,607.00	-22.3%
2) Ending Balance, June 30 (E + F1e)			242,506.62	158,400.00	-34.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	242,506.62	158,400.00	-34.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	364,175,569.31	374,606,319.00	2.9%
3) Other State Revenue		8300-8599	24,400,628.65	25,099,596.00	2.9%
4) Other Local Revenue		8600-8799	10,924,764.97	10,189,030.00	-6.7%
5) TOTAL, REVENUES			399,500,962.93	409,894,945.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	102,325,125.65	113,616,292.00	11.0%
3) Employee Benefits		3000-3999	93,619,659.34	97,986,806.00	4.7%
4) Books and Supplies		4000-4999	155,206,976.79	187,370,389.00	20.7%
5) Services and Other Operating Expenditures		5000-5999	3,499,498.16	3,923,551.00	12.1%
6) Capital Outlay		6000-6999	0.00	77,223.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,017,197.00	15,993,679.00	-6.0%
9) TOTAL, EXPENDITURES			371,668,456.94	418,967,940.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,832,505.99	(9,072,995.00)	-132.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,172,916.49	1,058,772.00	-9.7%
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			1,172,916.49	1,058,772.00	-9.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,005,422.48	(8,014,223.00)	-127.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,366,704.25	107,372,126.73	37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,366,704.25	107,372,126.73	37.0%
d) Other Restatements		9795	0.00	(11,068,321.73)	New
e) Adjusted Beginning Balance (F1c + F1d)			78,366,704.25	96,303,805.00	22.9%
2) Ending Balance, June 30 (E + F1e)			107,372,126.73	88,289,582.00	-17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	9,064,955.00	8,130,564.00	-10.3%
Prepaid Items		9713	44,870.50	44,871.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			98,262,301.23	80,114,147.00	-18.5%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,139,851.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	471.02		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	25,245.82		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	874,053.28		
4) Due from Grantor Government		9290	55,677,215.19		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	9,064,955.00		
7) Prepaid Expenditures		9330	44,870.50		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			112,826,662.62		
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	4,733,285.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	721,250.70		
6) TOTAL, LIABILITIES			5,454,535.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			107,372,126.73		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	341,568,368.68	356,309,527.00	4.3%
Donated Food Commodities		8221	22,590,547.83	18,249,656.00	-19.2%
All Other Federal Revenue		8290	16,652.80	47,136.00	183.1%
TOTAL, FEDERAL REVENUE			364,175,569.31	374,606,319.00	2.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	24,400,628.65	25,099,596.00	2.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,400,628.65	25,099,596.00	2.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,315,903.40	9,696,012.00	4.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,042,405.69	493,018.00	-52.7%
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	566,455.88	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			10,924,764.97	10,189,030.00	-6.7%
TOTAL, REVENUES			399,500,962.93	409,894,945.00	2.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	100,500,946.51	107,216,815.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	152,986.56	163,641.00	7.0%
Clerical, Technical and Office Salaries		2400	1,658,293.08	6,208,347.00	274.4%
Other Classified Salaries		2900	12,899.50	27,489.00	113.1%
TOTAL, CLASSIFIED SALARIES			102,325,125.65	113,616,292.00	11.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,509,251.99	23,546,762.00	34.5%
OASDI/Medicare/Alternative		3301-3302	8,006,761.46	8,696,789.00	8.6%
Health and Welfare Benefits		3401-3402	49,448,019.88	47,134,375.00	-4.7%
Unemployment Insurance		3501-3502	69,298.68	69,590.00	0.4%
Workers' Compensation		3601-3602	3,151,071.27	3,137,096.00	-0.4%
OPEB, Allocated		3701-3702	339,694.16	15,402,194.00	4434.1%
OPEB, Active Employees		3751-3752	15,095,561.90	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			93,619,659.34	97,986,806.00	4.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,627,972.34	5,539,348.00	19.7%
Noncapitalized Equipment		4400	96,866.77	379,548.00	291.8%
Food		4700	150,482,137.68	181,451,493.00	20.6%
TOTAL, BOOKS AND SUPPLIES			155,206,976.79	187,370,389.00	20.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	264,217.95	330,555.00	25.1%
Dues and Memberships		5300	19,440.00	20,331.00	4.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	387,439.57	437,663.00	13.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,440.17	41,799.00	236.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,550,284.01	2,789,819.00	9.4%
Communications		5900	265,676.46	303,384.00	14.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,499,498.16	3,923,551.00	12.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	77,223.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	77,223.00	New
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	17,017,197.00	15,993,679.00	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,017,197.00	15,993,679.00	-6.0%
TOTAL, EXPENDITURES			371,668,456.94	418,967,940.00	12.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,172,916.49	1,058,772.00	-9.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,172,916.49	1,058,772.00	-9.7%
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 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)			1,172,916.49	1,058,772.00	-9.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	364,175,569.31	374,606,319.00	2.9%
3) Other State Revenue		8300-8599	24,400,628.65	25,099,596.00	2.9%
4) Other Local Revenue		8600-8799	10,924,764.97	10,189,030.00	-6.7%
5) TOTAL, REVENUES			399,500,962.93	409,894,945.00	2.6%
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		347,515,602.58	400,054,847.00	15.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		17,017,197.00	15,993,679.00	-6.0%
8) Plant Services	8000-8999		7,135,657.36	2,919,414.00	-59.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			371,668,456.94	418,967,940.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,832,505.99	(9,072,995.00)	-132.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,172,916.49	1,058,772.00	-9.7%
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			1,172,916.49	1,058,772.00	-9.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,005,422.48	(8,014,223.00)	-127.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,366,704.25	107,372,126.73	37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,366,704.25	107,372,126.73	37.0%
d) Other Restatements		9795	0.00	(11,068,321.73)	New
e) Adjusted Beginning Balance (F1c + F1d)			78,366,704.25	96,303,805.00	22.9%
2) Ending Balance, June 30 (E + F1e)			107,372,126.73	88,289,582.00	-17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	9,064,955.00	8,130,564.00	-10.3%
Prepaid Items		9713	44,870.50	44,871.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			98,262,301.23	80,114,147.00	-18.5%
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	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	94,396,525.28	70,597,365.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	3,172,278.61	8,530,065.00
5330	Child Nutrition: Summer Food Service Program Operations	693,497.34	986,717.00
Total, Restricted Balance		98,262,301.23	80,114,147.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	29,944,569.23	16,652,914.00	-44.4%
5) TOTAL, REVENUES			29,944,569.23	16,652,914.00	-44.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,273,203.86	113,315,426.00	97.9%
3) Employee Benefits		3000-3999	26,880,633.20	56,490,223.00	110.2%
4) Books and Supplies		4000-4999	2,638,213.62	14,142,032.00	436.0%
5) Services and Other Operating Expenditures		5000-5999	38,921,287.79	73,458,000.00	88.7%
6) Capital Outlay		6000-6999	540,673,834.25	520,565,601.00	-3.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			666,387,172.72	777,971,282.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(636,442,603.49)	(761,318,368.00)	19.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	249,450,063.72	0.00	-100.0%
b) Transfers Out		7600-7629	135,249,890.49	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	1,134,150,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			114,200,173.23	1,134,150,000.00	893.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(522,242,430.26)	372,831,632.00	-171.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,509,702,265.90	964,911,811.67	-36.1%
b) Audit Adjustments		9793	(22,548,023.97)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,487,154,241.93	964,911,811.67	-35.1%
d) Other Restatements		9795	0.00	101,184,465.33	New
e) Adjusted Beginning Balance (F1c + F1d)			1,487,154,241.93	1,066,096,277.00	-28.3%
2) Ending Balance, June 30 (E + F1e)			964,911,811.67	1,438,927,909.00	49.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	642,520.01	634,305.00	-1.3%
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			953,946,568.90	1,426,712,143.00	49.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,322,722.76	11,581,461.00	12.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,046,174,487.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	642,520.01		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,210,316.09		
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			1,053,027,324.08		
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	88,115,512.41		
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			88,115,512.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			964,911,811.67		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	643,039.79	810,000.00	26.0%
Interest					
		8660	27,211,626.56	15,842,914.00	-41.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	2,089,902.88	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,944,569.23	16,652,914.00	-44.4%
TOTAL, REVENUES			29,944,569.23	16,652,914.00	-44.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,213,722.35	47,083,482.00	473.2%
Classified Supervisors' and Administrators' Salaries		2300	10,074,124.61	12,205,480.00	21.2%
Clerical, Technical and Office Salaries		2400	38,900,316.47	54,026,464.00	38.9%
Other Classified Salaries		2900	85,040.43	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			57,273,203.86	113,315,426.00	97.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	64,162.49	0.00	-100.0%
PERS		3201-3202	10,017,172.63	23,455,863.00	134.2%
OASDI/Medicare/Alternative		3301-3302	4,264,386.41	8,677,347.00	103.5%
Health and Welfare Benefits		3401-3402	6,786,213.98	17,674,319.00	160.4%
Unemployment Insurance		3501-3502	28,809.05	68,684.00	138.4%
Workers' Compensation		3601-3602	1,727,240.88	3,121,533.00	80.7%
OPEB, Allocated		3701-3702	2.51	3,492,477.00	139142410.0%
OPEB, Active Employees		3751-3752	3,992,645.25	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,880,633.20	56,490,223.00	110.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,550,434.22	14,142,032.00	454.5%
Noncapitalized Equipment		4400	87,779.40	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,638,213.62	14,142,032.00	436.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	246,144.60	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,872.71	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,147.59	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	38,329,859.05	73,458,000.00	91.6%
Communications		5900	112,263.84	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,921,287.79	73,458,000.00	88.7%
CAPITAL OUTLAY					
Land		6100	226,331.38	0.00	-100.0%
Land Improvements		6170	15,375,485.53	0.00	-100.0%
Buildings and Improvements of Buildings		6200	487,460,365.84	520,565,601.00	6.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	348,856.74	0.00	-100.0%
Equipment		6400	37,262,794.76	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			540,673,834.25	520,565,601.00	-3.7%
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			666,387,172.72	777,971,282.00	16.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	249,450,063.72	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			249,450,063.72	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	2,699,065.54	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	132,550,824.95	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,249,890.49	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	1,134,150,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	1,134,150,000.00	New
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)			114,200,173.23	1,134,150,000.00	893.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	29,944,569.23	16,652,914.00	-44.4%
5) TOTAL, REVENUES			29,944,569.23	16,652,914.00	-44.4%
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		666,387,172.72	777,971,282.00	16.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			666,387,172.72	777,971,282.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(636,442,603.49)	(761,318,368.00)	19.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	249,450,063.72	0.00	-100.0%
b) Transfers Out		7600-7629	135,249,890.49	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	1,134,150,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			114,200,173.23	1,134,150,000.00	893.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(522,242,430.26)	372,831,632.00	-171.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,509,702,265.90	964,911,811.67	-36.1%
b) Audit Adjustments					
		9793	(22,548,023.97)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,487,154,241.93	964,911,811.67	-35.1%
d) Other Restatements					
		9795	0.00	101,184,465.33	New
e) Adjusted Beginning Balance (F1c + F1d)					
			1,487,154,241.93	1,066,096,277.00	-28.3%
2) Ending Balance, June 30 (E + F1e)					
			964,911,811.67	1,438,927,909.00	49.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	642,520.01	634,305.00	-1.3%
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	953,946,568.90	1,426,712,143.00	49.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	10,322,722.76	11,581,461.00	12.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	953,946,568.90	1,426,712,143.00
Total, Restricted Balance		<u>953,946,568.90</u>	<u>1,426,712,143.00</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	87,503,763.66	82,900,000.00	-5.3%
5) TOTAL, REVENUES			87,503,763.66	82,900,000.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	532,283.44	542,196.00	1.9%
3) Employee Benefits		3000-3999	272,990.50	248,430.00	-9.0%
4) Books and Supplies		4000-4999	2,818.97	34,126.00	1110.6%
5) Services and Other Operating Expenditures		5000-5999	831,613.87	1,370,044.00	64.7%
6) Capital Outlay		6000-6999	126,627,330.23	206,698,827.00	63.2%
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			128,267,037.01	208,893,623.00	62.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,763,273.35)	(125,993,623.00)	209.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	87.70	0.00	-100.0%
b) Transfers Out		7600-7629	34,805,345.14	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			(34,805,257.44)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,568,530.79)	(125,993,623.00)	66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	237,114,962.15	161,546,431.36	-31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,114,962.15	161,546,431.36	-31.9%
d) Other Restatements		9795	0.00	(26,899,838.36)	New
e) Adjusted Beginning Balance (F1c + F1d)			237,114,962.15	134,646,593.00	-43.2%
2) Ending Balance, June 30 (E + F1e)			161,546,431.36	8,652,970.00	-94.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	8,652,970.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	161,546,431.36	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	159,304,768.33		
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	15,359,522.97		
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			174,664,291.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,117,859.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,117,859.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			161,546,431.36		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	4,388,821.09	2,900,000.00	-33.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	83,114,942.57	80,000,000.00	-3.7%
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			87,503,763.66	82,900,000.00	-5.3%
TOTAL, REVENUES			87,503,763.66	82,900,000.00	-5.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	65,005.31	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	98,486.62	113,188.00	14.9%
Clerical, Technical and Office Salaries		2400	368,791.51	407,425.00	10.5%
Other Classified Salaries		2900	0.00	21,583.00	New
TOTAL, CLASSIFIED SALARIES			532,283.44	542,196.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	94,609.36	107,926.00	14.1%
OASDI/Medicare/Alternative		3301-3302	41,121.00	42,300.00	2.9%
Health and Welfare Benefits		3401-3402	49,236.75	61,598.00	25.1%
Unemployment Insurance		3501-3502	272.70	332.00	21.7%
Workers' Compensation		3601-3602	16,084.51	14,914.00	-7.3%
OPEB, Allocated		3701-3702	1,060.43	21,360.00	1914.3%
OPEB, Active Employees		3751-3752	70,605.75	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			272,990.50	248,430.00	-9.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,790.52	34,126.00	1122.9%
Noncapitalized Equipment		4400	28.45	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,818.97	34,126.00	1110.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,189.13	1,300.00	9.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,243.75	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	252,690.00	New
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	829,180.99	1,115,654.00	34.5%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			831,613.87	1,370,044.00	64.7%
CAPITAL OUTLAY					
Land		6100	122,453.63	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	125,860,646.36	206,687,183.00	64.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	644,230.24	11,644.00	-98.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			126,627,330.23	206,698,827.00	63.2%
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			128,267,037.01	208,893,623.00	62.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	87.70	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			87.70	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	59,896.92	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	34,745,448.22	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,805,345.14	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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)			(34,805,257.44)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	87,503,763.66	82,900,000.00	-5.3%
5) TOTAL, REVENUES			87,503,763.66	82,900,000.00	-5.3%
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		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		1,357,317.48	1,519,361.00	11.9%
8) Plant Services	8000-8999		126,909,719.53	207,374,262.00	63.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			128,267,037.01	208,893,623.00	62.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,763,273.35)	(125,993,623.00)	209.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	87.70	0.00	-100.0%
b) Transfers Out		7600-7629	34,805,345.14	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			(34,805,257.44)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,568,530.79)	(125,993,623.00)	66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	237,114,962.15	161,546,431.36	-31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,114,962.15	161,546,431.36	-31.9%
d) Other Restatements		9795	0.00	(26,899,838.36)	New
e) Adjusted Beginning Balance (F1c + F1d)			237,114,962.15	134,646,593.00	-43.2%
2) Ending Balance, June 30 (E + F1e)			161,546,431.36	8,652,970.00	-94.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	8,652,970.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	161,546,431.36	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	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	0.00	8,652,970.00
Total, Restricted Balance		0.00	8,652,970.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	246,989.97	0.00	-100.0%
5) TOTAL, REVENUES			246,989.97	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	5,942,972.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	5,942,972.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			246,989.97	(5,942,972.00)	-2506.2%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			246,989.97	(5,942,972.00)	-2506.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,696,031.51	5,943,021.48	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,696,031.51	5,943,021.48	4.3%
d) Other Restatements		9795	0.00	(49.48)	New
e) Adjusted Beginning Balance (F1c + F1d)			5,696,031.51	5,942,972.00	4.3%
2) Ending Balance, June 30 (E + F1e)			5,943,021.48	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			5,943,021.48	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,968,876.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	65,552.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,034,429.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,091,407.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,091,407.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,943,021.48		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	246,989.97	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			246,989.97	0.00	-100.0%
TOTAL, REVENUES			246,989.97	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	0.00	5,942,972.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,942,972.00	New
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			0.00	5,942,972.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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	2018-19 Unaudited Actuals	2019-20 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	246,989.97	0.00	-100.0%
5) TOTAL, REVENUES			246,989.97	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	5,942,972.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	5,942,972.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			246,989.97	(5,942,972.00)	-2506.2%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			246,989.97	(5,942,972.00)	-2506.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,696,031.51	5,943,021.48	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,696,031.51	5,943,021.48	4.3%
d) Other Restatements		9795	0.00	(49.48)	New
e) Adjusted Beginning Balance (F1c + F1d)			5,696,031.51	5,942,972.00	4.3%
2) Ending Balance, June 30 (E + F1e)			5,943,021.48	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			5,943,021.48	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	2018-19 Unaudited Actuals	2019-20 Budget
7710	State School Facilities Projects	5,943,021.48	0.00
Total, Restricted Balance		<u>5,943,021.48</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	4,142,334.50	5,306,803.00	28.1%
4) Other Local Revenue		8600-8799	3,884,713.04	3,040,041.00	-21.7%
5) TOTAL, REVENUES			8,027,047.54	8,346,844.00	4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,766.16	0.00	-100.0%
3) Employee Benefits		3000-3999	55,799.10	0.00	-100.0%
4) Books and Supplies		4000-4999	97.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	270,843.38	2,000,000.00	638.4%
6) Capital Outlay		6000-6999	30,073,051.60	120,372,370.00	300.3%
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			30,476,557.58	122,372,370.00	301.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,449,510.04)	(114,025,526.00)	407.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,130,401.25	0.00	-100.0%
b) Transfers Out		7600-7629	82,760,592.48	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			(79,630,191.23)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,079,701.27)	(114,025,526.00)	11.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,299,541.20	140,219,839.93	-42.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,299,541.20	140,219,839.93	-42.1%
d) Other Restatements		9795	0.00	(26,194,313.93)	New
e) Adjusted Beginning Balance (F1c + F1d)			242,299,541.20	114,025,526.00	-52.9%
2) Ending Balance, June 30 (E + F1e)			140,219,839.93	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			140,219,839.93	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	141,058,905.99		
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	814,928.31		
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			141,873,834.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,653,994.37		
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			1,653,994.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			140,219,839.93		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	4,142,334.50	5,306,803.00	28.1%
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			4,142,334.50	5,306,803.00	28.1%
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	3,884,713.04	3,040,041.00	-21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,884,713.04	3,040,041.00	-21.7%
TOTAL, REVENUES			8,027,047.54	8,346,844.00	4.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	29,557.83	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,867.21	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	45,341.12	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,766.16	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,056.15	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,946.23	0.00	-100.0%
Health and Welfare Benefits		3401-3402	10,211.23	0.00	-100.0%
Unemployment Insurance		3501-3502	26.00	0.00	-100.0%
Workers' Compensation		3601-3602	1,928.76	0.00	-100.0%
OPEB, Allocated		3701-3702	550.54	0.00	-100.0%
OPEB, Active Employees		3751-3752	29,080.19	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			55,799.10	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	97.34	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	400.67	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	270,442.71	2,000,000.00	639.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			270,843.38	2,000,000.00	638.4%
CAPITAL OUTLAY					
Land		6100	554,409.36	0.00	-100.0%
Land Improvements		6170	2,309,699.96	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,454,750.46	120,372,370.00	732.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	12,754,191.82	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,073,051.60	120,372,370.00	300.3%
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			30,476,557.58	122,372,370.00	301.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	3,019,820.63	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	110,580.62	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,130,401.25	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	82,760,592.48	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			82,760,592.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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)			(79,630,191.23)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	4,142,334.50	5,306,803.00	28.1%
4) Other Local Revenue		8600-8799	3,884,713.04	3,040,041.00	-21.7%
5) TOTAL, REVENUES			8,027,047.54	8,346,844.00	4.0%
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		30,476,557.58	122,372,370.00	301.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,476,557.58	122,372,370.00	301.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,449,510.04)	(114,025,526.00)	407.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,130,401.25	0.00	-100.0%
b) Transfers Out		7600-7629	82,760,592.48	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			(79,630,191.23)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,079,701.27)	(114,025,526.00)	11.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,299,541.20	140,219,839.93	-42.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,299,541.20	140,219,839.93	-42.1%
d) Other Restatements		9795	0.00	(26,194,313.93)	New
e) Adjusted Beginning Balance (F1c + F1d)			242,299,541.20	114,025,526.00	-52.9%
2) Ending Balance, June 30 (E + F1e)			140,219,839.93	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			140,219,839.93	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	2018-19 Unaudited Actuals	2019-20 Budget
7710	State School Facilities Projects	140,219,839.93	0.00
Total, Restricted Balance		140,219,839.93	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,474,825.00	6,284,959.00	154.0%
3) Other State Revenue		8300-8599	1,374,904.74	2,179,476.00	58.5%
4) Other Local Revenue		8600-8799	50,729,022.78	50,802,498.00	0.1%
5) TOTAL, REVENUES			54,578,752.52	59,266,933.00	8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,019,320.57	266,444.00	-86.8%
3) Employee Benefits		3000-3999	942,380.49	110,783.00	-88.2%
4) Books and Supplies		4000-4999	320,370.87	617,519.00	92.8%
5) Services and Other Operating Expenditures		5000-5999	3,181,203.93	2,828,162.00	-11.1%
6) Capital Outlay		6000-6999	5,300,873.40	57,685,492.00	988.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,764,149.26	61,508,400.00	422.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,814,603.26	(2,241,467.00)	-105.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	118,344.90	0.00	-100.0%
b) Transfers Out		7600-7629	24,734,333.08	20,022,000.00	-19.1%
2) Other Sources/Uses					
a) Sources		8930-8979	997,600.10	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			(23,618,388.08)	(20,022,000.00)	-15.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,196,215.18	(22,263,467.00)	-216.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,078,020.96	163,274,236.14	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,078,020.96	163,274,236.14	13.3%
d) Other Restatements		9795	0.00	31,028,273.86	New
e) Adjusted Beginning Balance (F1c + F1d)			144,078,020.96	194,302,510.00	34.9%
2) Ending Balance, June 30 (E + F1e)			163,274,236.14	172,039,043.00	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			160,891,873.10	169,586,595.00	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,382,363.04	2,452,448.00	2.9%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	162,021,442.51		
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	1,209,330.55		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	972,148.59		
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			164,202,921.65		
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	928,685.51		
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			928,685.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			163,274,236.14		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	2,474,825.00	6,284,959.00	154.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,474,825.00	6,284,959.00	154.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,374,904.74	2,179,476.00	58.5%
TOTAL, OTHER STATE REVENUE			1,374,904.74	2,179,476.00	58.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	36,856,034.34	35,728,600.00	-3.1%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,264,806.20	3,022,000.00	-7.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,608,182.24	12,051,898.00	13.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,729,022.78	50,802,498.00	0.1%
TOTAL, REVENUES			54,578,752.52	59,266,933.00	8.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,269,406.07	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	115,970.44	154,808.00	33.5%
Clerical, Technical and Office Salaries		2400	633,944.06	111,636.00	-82.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,019,320.57	266,444.00	-86.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	312,475.59	55,240.00	-82.3%
OASDI/Medicare/Alternative		3301-3302	161,788.49	20,393.00	-87.4%
Health and Welfare Benefits		3401-3402	275,133.81	20,539.00	-92.5%
Unemployment Insurance		3501-3502	1,062.53	166.00	-84.4%
Workers' Compensation		3601-3602	61,950.97	7,331.00	-88.2%
OPEB, Allocated		3701-3702	152.52	7,114.00	4564.3%
OPEB, Active Employees		3751-3752	129,816.58	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			942,380.49	110,783.00	-88.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	320,370.87	617,519.00	92.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			320,370.87	617,519.00	92.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,955.75	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,233.21	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,347.00	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	3,089,667.97	2,828,162.00	-8.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,181,203.93	2,828,162.00	-11.1%
CAPITAL OUTLAY					
Land		6100	56,142.71	0.00	-100.0%
Land Improvements		6170	307.91	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,396,956.27	57,685,492.00	4029.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,847,466.51	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,300,873.40	57,685,492.00	988.2%
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			11,764,149.26	61,508,400.00	422.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	118,344.90	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			118,344.90	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	260,858.17	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	4,473,474.91	22,000.00	-99.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,734,333.08	20,022,000.00	-19.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	997,600.10	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			997,600.10	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)			(23,618,388.08)	(20,022,000.00)	-15.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,474,825.00	6,284,959.00	154.0%
3) Other State Revenue		8300-8599	1,374,904.74	2,179,476.00	58.5%
4) Other Local Revenue		8600-8799	50,729,022.78	50,802,498.00	0.1%
5) TOTAL, REVENUES			54,578,752.52	59,266,933.00	8.6%
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		11,764,149.26	61,508,400.00	422.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,764,149.26	61,508,400.00	422.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,814,603.26	(2,241,467.00)	-105.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	118,344.90	0.00	-100.0%
b) Transfers Out		7600-7629	24,734,333.08	20,022,000.00	-19.1%
2) Other Sources/Uses					
a) Sources		8930-8979	997,600.10	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			(23,618,388.08)	(20,022,000.00)	-15.2%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,196,215.18	(22,263,467.00)	-216.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,078,020.96	163,274,236.14	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,078,020.96	163,274,236.14	13.3%
d) Other Restatements		9795	0.00	31,028,273.86	New
e) Adjusted Beginning Balance (F1c + F1d)			144,078,020.96	194,302,510.00	34.9%
2) Ending Balance, June 30 (E + F1e)			163,274,236.14	172,039,043.00	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			160,891,873.10	169,586,595.00	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,382,363.04	2,452,448.00	2.9%
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	2018-19 Unaudited Actuals	2019-20 Budget
5650	FEMA Public Assistance Funds	1,574,010.98	1,548,744.00
7810	Other Restricted State	3,050,912.97	0.00
9010	Other Restricted Local	156,266,949.15	168,037,851.00
Total, Restricted Balance		160,891,873.10	169,586,595.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,032,262.07	0.00	-100.0%
3) Other State Revenue		8300-8599	3,446,648.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	893,545,158.00	843,374,737.00	-5.6%
5) TOTAL, REVENUES			966,024,068.07	843,374,737.00	-12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	928,279,382.33	843,374,737.00	-9.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			928,279,382.33	843,374,737.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,744,685.74	0.00	-100.0%
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	704,929,766.75	0.00	-100.0%
b) Uses		7630-7699	703,626,774.42	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,302,992.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,047,678.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	810,110,296.92	849,157,974.99	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,110,296.92	849,157,974.99	4.8%
d) Other Restatements		9795	0.00	(149,979,330.99)	New
e) Adjusted Beginning Balance (F1c + F1d)			810,110,296.92	699,178,644.00	-13.7%
2) Ending Balance, June 30 (E + F1e)			849,157,974.99	699,178,644.00	-17.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			849,157,974.99	699,178,644.00	-17.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	829,757,217.60		
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	27,330,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	76,397,952.30		
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			933,485,169.90		
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	84,327,194.91		
2) TOTAL, DEFERRED INFLOWS			84,327,194.91		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			849,157,974.99		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	69,032,262.07	0.00	-100.0%
TOTAL, FEDERAL REVENUE			69,032,262.07	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,446,648.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,446,648.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	796,160,996.00	792,146,568.00	-0.5%
Unsecured Roll		8612	32,360,365.00	28,102,374.00	-13.2%
Prior Years' Taxes		8613	26,505,326.00	9,806,267.00	-63.0%
Supplemental Taxes		8614	26,786,622.00	11,469,470.00	-57.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	2,715,627.00	0.00	-100.0%
Interest		8660	9,016,222.00	1,850,058.00	-79.5%
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			893,545,158.00	843,374,737.00	-5.6%
TOTAL, REVENUES			966,024,068.07	843,374,737.00	-12.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	404,675,000.00	349,845,695.00	-13.5%
Bond Interest and Other Service Charges		7434	523,604,382.33	493,529,042.00	-5.7%
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)			928,279,382.33	843,374,737.00	-9.1%
TOTAL, EXPENDITURES			928,279,382.33	843,374,737.00	-9.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	704,929,766.75	0.00	-100.0%
(c) TOTAL, SOURCES			704,929,766.75	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	703,626,774.42	0.00	-100.0%
(d) TOTAL, USES			703,626,774.42	0.00	-100.0%
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)			1,302,992.33	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,032,262.07	0.00	-100.0%
3) Other State Revenue		8300-8599	3,446,648.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	893,545,158.00	843,374,737.00	-5.6%
5) TOTAL, REVENUES			966,024,068.07	843,374,737.00	-12.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	928,279,382.33	843,374,737.00	-9.1%
10) TOTAL, EXPENDITURES			928,279,382.33	843,374,737.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			37,744,685.74	0.00	-100.0%
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	704,929,766.75	0.00	-100.0%
b) Uses		7630-7699	703,626,774.42	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,302,992.33	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,047,678.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	810,110,296.92	849,157,974.99	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,110,296.92	849,157,974.99	4.8%
d) Other Restatements		9795	0.00	(149,979,330.99)	New
e) Adjusted Beginning Balance (F1c + F1d)			810,110,296.92	699,178,644.00	-13.7%
2) Ending Balance, June 30 (E + F1e)			849,157,974.99	699,178,644.00	-17.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			849,157,974.99	699,178,644.00	-17.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	849,157,974.99	699,178,644.00
Total, Restricted Balance		<u>849,157,974.99</u>	<u>699,178,644.00</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,401.14	0.00	-100.0%
5) TOTAL, REVENUES			8,401.14	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	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,401.14	0.00	-100.0%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,401.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,938.30	409,339.44	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,938.30	409,339.44	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,938.30	409,339.44	2.1%
2) Ending Balance, June 30 (E + F1e)			409,339.44	409,339.44	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			409,339.44	409,339.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	407,109.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,229.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			409,339.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			409,339.44		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	8,401.14	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			8,401.14	0.00	-100.0%
TOTAL, REVENUES			8,401.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,401.14	0.00	-100.0%
5) TOTAL, REVENUES			8,401.14	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	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,401.14	0.00	-100.0%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,401.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,938.30	409,339.44	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,938.30	409,339.44	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,938.30	409,339.44	2.1%
2) Ending Balance, June 30 (E + F1e)			409,339.44	409,339.44	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			409,339.44	409,339.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	409,339.44	409,339.44
Total, Restricted Balance		<u>409,339.44</u>	<u>409,339.44</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	576,990.94	576,225.00	-0.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	786,974.99	777,000.00	-1.3%
5) TOTAL, REVENUES			1,363,965.93	1,353,225.00	-0.8%
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	24,509,547.34	25,799,463.00	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,509,547.34	25,799,463.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,145,581.41)	(24,446,238.00)	5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,086,291.72	24,988,645.00	55.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,086,291.72	24,988,645.00	55.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,059,289.69)	542,407.00	-107.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,630,242.60	33,570,952.91	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,630,242.60	33,570,952.91	-17.4%
d) Other Restatements		9795	0.00	(14,555.91)	New
e) Adjusted Beginning Balance (F1c + F1d)			40,630,242.60	33,556,397.00	-17.4%
2) Ending Balance, June 30 (E + F1e)			33,570,952.91	34,098,804.00	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			33,570,952.91	34,098,804.00	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,981,478.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	30,574,800.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,674.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			33,570,952.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			33,570,952.91		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	576,990.94	576,225.00	-0.1%
TOTAL, FEDERAL REVENUE			576,990.94	576,225.00	-0.1%
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	786,974.99	777,000.00	-1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			786,974.99	777,000.00	-1.3%
TOTAL, REVENUES			1,363,965.93	1,353,225.00	-0.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	9,079,547.34	9,684,463.00	6.7%
Other Debt Service - Principal		7439	15,430,000.00	16,115,000.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,509,547.34	25,799,463.00	5.3%
TOTAL, EXPENDITURES			24,509,547.34	25,799,463.00	5.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	16,086,291.72	24,988,645.00	55.3%
(a) TOTAL, INTERFUND TRANSFERS IN			16,086,291.72	24,988,645.00	55.3%
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)			16,086,291.72	24,988,645.00	55.3%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	576,990.94	576,225.00	-0.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	786,974.99	777,000.00	-1.3%
5) TOTAL, REVENUES			1,363,965.93	1,353,225.00	-0.8%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	24,509,547.34	25,799,463.00	5.3%
10) TOTAL, EXPENDITURES			24,509,547.34	25,799,463.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(23,145,581.41)	(24,446,238.00)	5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,086,291.72	24,988,645.00	55.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,086,291.72	24,988,645.00	55.3%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,059,289.69)	542,407.00	-107.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,630,242.60	33,570,952.91	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,630,242.60	33,570,952.91	-17.4%
d) Other Restatements		9795	0.00	(14,555.91)	New
e) Adjusted Beginning Balance (F1c + F1d)			40,630,242.60	33,556,397.00	-17.4%
2) Ending Balance, June 30 (E + F1e)			33,570,952.91	34,098,804.00	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			33,570,952.91	34,098,804.00	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	33,570,952.91	34,098,804.00
Total, Restricted Balance		<u>33,570,952.91</u>	<u>34,098,804.00</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	1,313,749,025.40	1,297,362,001.00	-1.2%
5) TOTAL, REVENUES			1,313,749,025.40	1,297,362,001.00	-1.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	238,200.16	189,215.00	-20.6%
2) Classified Salaries		2000-2999	7,526,204.44	5,866,814.00	-22.0%
3) Employee Benefits		3000-3999	(243,671.08)	3,637,115.00	-1592.6%
4) Books and Supplies		4000-4999	246,482.93	2,752,379.00	1016.7%
5) Services and Other Operating Expenses		5000-5999	1,216,661,960.43	1,303,471,698.00	7.1%
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			1,224,429,176.88	1,315,917,221.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			89,319,848.52	(18,555,220.00)	-120.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			89,319,848.52	(18,555,220.00)	-120.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	349,409,921.07	438,729,769.59	25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,409,921.07	438,729,769.59	25.6%
d) Other Restatements		9795	0.00	(32,731,025.59)	New
e) Adjusted Beginning Net Position (F1c + F1d)			349,409,921.07	405,998,744.00	16.2%
2) Ending Net Position, June 30 (E + F1e)			438,729,769.59	387,443,524.00	-11.7%
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	438,729,769.59	387,443,524.00	-11.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,021,097,556.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	34,961,151.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	50,757,263.39		
8) Other Current Assets		9340	5,044,410.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,114,860,381.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	5,357,469.92		
2) TOTAL, DEFERRED OUTFLOWS			5,357,469.92		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	40,228,849.88		
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	13,779,787.20		
b) Total/Net OPEB Liability		9664	19,524,964.54		
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	603,003,485.00		
7) TOTAL, LIABILITIES			676,537,086.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	4,950,995.10		
2) TOTAL, DEFERRED INFLOWS			4,950,995.10		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			438,729,769.59		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	21,256,857.63	12,888,223.00	-39.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,284,050,639.51	1,284,473,778.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,441,528.26	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,313,749,025.40	1,297,362,001.00	-1.2%
TOTAL, REVENUES			1,313,749,025.40	1,297,362,001.00	-1.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	238,200.16	189,215.00	-20.6%
TOTAL, CERTIFICATED SALARIES			238,200.16	189,215.00	-20.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	648.02	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,756,935.23	1,700,111.00	-3.2%
Clerical, Technical and Office Salaries		2400	5,768,621.19	4,152,545.00	-28.0%
Other Classified Salaries		2900	0.00	14,158.00	New
TOTAL, CLASSIFIED SALARIES			7,526,204.44	5,866,814.00	-22.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	40,169.85	31,600.00	-21.3%
PERS		3201-3202	2,748,974.62	1,213,301.00	-55.9%
OASDI/Medicare/Alternative		3301-3302	581,063.94	452,170.00	-22.2%
Health and Welfare Benefits		3401-3402	1,394,813.87	1,314,052.00	-5.8%
Unemployment Insurance		3501-3502	4,085.28	3,680.00	-9.9%
Workers' Compensation		3601-3602	268,249.60	166,596.00	-37.9%
OPEB, Allocated		3701-3702	62.21	455,716.00	732444.6%
OPEB, Active Employees		3751-3752	(5,281,090.45)	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			(243,671.08)	3,637,115.00	-1592.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	244,615.94	2,750,879.00	1024.6%
Noncapitalized Equipment		4400	1,866.99	1,500.00	-19.7%
TOTAL, BOOKS AND SUPPLIES			246,482.93	2,752,379.00	1016.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,179.44	8,214.00	-52.2%
Dues and Memberships		5300	2,621.24	2,150.00	-18.0%
Insurance		5400-5450	11,357,203.70	12,500,000.00	10.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,936.76	5,500.00	184.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,204,874,799.80	1,290,507,830.00	7.1%
Communications		5900	408,219.49	448,004.00	9.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,216,661,960.43	1,303,471,698.00	7.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,224,429,176.88	1,315,917,221.00	7.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	1,313,749,025.40	1,297,362,001.00	-1.2%
5) TOTAL, REVENUES			1,313,749,025.40	1,297,362,001.00	-1.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,224,429,176.88	1,315,917,221.00	7.5%
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			1,224,429,176.88	1,315,917,221.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			89,319,848.52	(18,555,220.00)	-120.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			89,319,848.52	(18,555,220.00)	-120.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	349,409,921.07	438,729,769.59	25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,409,921.07	438,729,769.59	25.6%
d) Other Restatements		9795	0.00	(32,731,025.59)	New
e) Adjusted Beginning Net Position (F1c + F1d)			349,409,921.07	405,998,744.00	16.2%
2) Ending Net Position, June 30 (E + F1e)			438,729,769.59	387,443,524.00	-11.7%
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	438,729,769.59	387,443,524.00	-11.7%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	24,109,961.38	0.00	-100.0%
5) TOTAL, REVENUES			24,109,961.38	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	330,489.41	350,000.00	5.9%
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			330,489.41	350,000.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,779,471.97	(350,000.00)	-101.5%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			23,779,471.97	(350,000.00)	-101.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	387,850,471.93	411,629,943.90	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,850,471.93	411,629,943.90	6.1%
d) Other Restatements		9795	0.00	(5,338,413.90)	New
e) Adjusted Beginning Net Position (F1c + F1d)			387,850,471.93	406,291,530.00	4.8%
2) Ending Net Position, June 30 (E + F1e)			411,629,943.90	405,941,530.00	-1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	411,629,943.90	405,941,530.00	-1.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	411,629,943.90		
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			411,629,943.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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 (must agree with line F2) (G10 + H2) - (I7 + J2)			411,629,943.90		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	24,109,961.38	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,109,961.38	0.00	-100.0%
TOTAL, REVENUES			24,109,961.38	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	330,489.41	350,000.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			330,489.41	350,000.00	5.9%
TOTAL, EXPENSES			330,489.41	350,000.00	5.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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	2018-19 Unaudited Actuals	2019-20 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	24,109,961.38	0.00	-100.0%
5) TOTAL, REVENUES			24,109,961.38	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		330,489.41	350,000.00	5.9%
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			330,489.41	350,000.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,779,471.97	(350,000.00)	-101.5%
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			23,779,471.97	(350,000.00)	-101.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	387,850,471.93	411,629,943.90	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,850,471.93	411,629,943.90	6.1%
d) Other Restatements		9795	0.00	(5,338,413.90)	New
e) Adjusted Beginning Net Position (F1c + F1d)			387,850,471.93	406,291,530.00	4.8%
2) Ending Net Position, June 30 (E + F1e)			411,629,943.90	405,941,530.00	-1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	411,629,943.90	405,941,530.00	-1.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	411,629,943.90	405,941,530.00
Total, Restricted Net Position		<u>411,629,943.90</u>	<u>405,941,530.00</u>

Description	2018-19 Unaudited Actuals			2019-20 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)	412,374.59	414,224.51	431,004.95	409,027.26	408,737.56	409,976.16
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	412,374.59	414,224.51	431,004.95	409,027.26	408,737.56	409,976.16
5. District Funded County Program ADA						
a. County Community Schools	62.47	61.59	62.47	62.58	62.58	62.58
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	283.27	281.64	283.27	283.27	283.27	283.27
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	345.74	343.23	345.74	345.85	345.85	345.85
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	412,720.33	414,567.74	431,350.69	409,373.11	409,083.41	410,322.01
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 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	2018-19 Unaudited Actuals			2019-20 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	38,776.30	38,896.96	38,776.30	41,100.67	41,014.01	41,100.67
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	38,776.30	38,896.96	38,776.30	41,100.67	41,014.01	41,100.67
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	38,776.30	38,896.96	38,776.30	41,100.67	41,014.01	41,100.67

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,098,632,852.00		3,098,632,852.00	1,004,430.73	8,425.54	3,099,628,857.19
Work in Progress	853,441,224.57	(48,292,414.24)	805,148,810.33	751,238,863.53	289,418,728.30	1,266,968,945.56
Total capital assets not being depreciated	3,952,074,076.57	(48,292,414.24)	3,903,781,662.33	752,243,294.26	289,427,153.84	4,366,597,802.75
Capital assets being depreciated:						
Land Improvements	650,129,852.12		650,129,852.12	51,761,880.66	622,801.08	701,268,931.70
Buildings	15,943,888,797.12	4,403,333.66	15,948,292,130.78	207,291,087.33	2,644,431.93	16,152,938,786.18
Equipment	2,125,691,242.61	66,430,782.01	2,192,122,024.62	47,437,109.45	13,713,965.13	2,225,845,168.94
Total capital assets being depreciated	18,719,709,891.85	70,834,115.67	18,790,544,007.52	306,490,077.44	16,981,198.14	19,080,052,886.82
Accumulated Depreciation for:						
Land Improvements	(440,963,676.12)	(63,454.32)	(441,027,130.44)	(21,486,486.39)	(458,753.62)	(462,054,863.21)
Buildings	(6,100,711,571.02)	(123,388.65)	(6,100,834,959.67)	(481,625,156.00)	(1,722,145.02)	(6,580,737,970.65)
Equipment	(1,760,543,850.02)	(6,679,678.50)	(1,767,223,528.52)	(174,142,839.84)	(13,594,782.41)	(1,927,771,585.95)
Total accumulated depreciation	(8,302,219,097.16)	(6,866,521.47)	(8,309,085,618.63)	(677,254,482.23)	(15,775,681.05)	(8,970,564,419.81)
Total capital assets being depreciated, net	10,417,490,794.69	63,967,594.20	10,481,458,388.89	(370,764,404.79)	1,205,517.09	10,109,488,467.01
Governmental activity capital assets, net	14,369,564,871.26	15,675,179.96	14,385,240,051.22	381,478,889.47	290,632,670.93	14,476,086,269.76
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,980,327,207.26	301	5,570,528.89	303	2,974,756,678.37	305	76,655,465.22		307	2,898,101,213.15	309
2000 - Classified Salaries	1,046,666,631.05	311	22,946,554.39	313	1,023,720,076.66	315	116,861,662.61		317	906,858,414.05	319
3000 - Employee Benefits	2,083,120,526.86	321	13,224,404.07	323	2,069,896,122.79	325	84,479,538.25		327	1,985,416,584.54	329
4000 - Books, Supplies Equip Replace. (6500)	341,117,184.45	331	5,395,494.41	333	335,721,690.04	335	49,244,606.51		337	286,477,083.53	339
5000 - Services... & 7300 - Indirect Costs	825,088,243.58	341	15,634,454.93	343	809,453,788.65	345	305,384,147.22		347	504,069,641.43	349
TOTAL					7,213,548,356.51	365			TOTAL	6,580,922,936.70	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	2,155,730,895.47 375
2. Salaries of Instructional Aides Per EC 41011.		2100	247,683,211.42 380
3. STRS.		3101 & 3102	512,816,146.07 382
4. PERS.		3201 & 3202	45,417,019.23 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	54,623,913.03 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	463,335,421.83 385
7. Unemployment Insurance.		3501 & 3502	1,665,777.94 390
8. Workers' Compensation Insurance.		3601 & 3602	74,563,713.27 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	143,524,992.83 393
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			3,699,361,091.09 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			453,343.06
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			5,404,682.39 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			3,693,503,065.64 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.12%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.12%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	6,580,922,936.70
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	11,196,181,429.05	193,964,511.50	11,390,145,940.55	705,668,090.77	1,204,496,312.87	10,891,317,718.45	545,717,291.50
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	202,192,357.45		202,192,357.45	32,266.65	16,670,477.70	185,554,146.40	17,123,816.20
Capital Leases Payable	676,313.90		676,313.90	218,759.08	395,572.09	499,500.89	313,259.82
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	48,751,986.20	626,600,216.49	675,352,202.69	377,216,944.42	404,809,897.25	647,759,249.86	203,063,820.80
Net Pension Liability	6,959,560,929.20	11,990,423.67	6,971,551,352.87	2,421,782,345.20	2,397,075,279.60	6,996,258,418.47	
Total/Net OPEB Liability	14,942,693,573.86	25,816,404.14	14,968,509,978.00	1,084,414,389.00	4,872,125,867.00	11,180,798,500.00	
Compensated Absences Payable	64,285,700.54	697,662.75	64,983,363.29	94,291,003.82	82,157,026.41	77,117,340.70	1,373,983.84
Governmental activities long-term liabilities	33,414,342,290.20	859,069,218.55	34,273,411,508.75	4,683,623,798.94	8,977,730,432.92	29,979,304,874.77	767,592,172.16
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	625,898,068.66	(625,898,068.66)	0.00			0.00	
Net Pension Liability	11,990,423.67	(11,990,423.67)	0.00			0.00	
Total/Net OPEB Liability	25,816,404.14	(25,816,404.14)	0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	663,704,896.47	(663,704,896.47)	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,387,607,344.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	626,070,952.41
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	6,831,292.82
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	64,775,456.85
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	423,094.86
4. Other Transfers Out	All	9200	7200-7299	993,146.38
5. Interfund Transfers Out	All	9300	7600-7629	40,397,255.33
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,650,841.54
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	226,890.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				117,297,977.78
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,644,238,414.64

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		453,464.70
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,652.16
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,356,972,078.81	13,299.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,356,972,078.81	13,299.46
B. Required effort (Line A.2 times 90%)	5,721,274,870.93	11,969.51
C. Current year expenditures (Line I.E and Line II.B)	6,644,238,414.64	14,652.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,786,124,091.46		3,786,124,091.46			3,704,878,146.78
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	478,350.09		478,350.09			451,496.63
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	412,720.33		412,720.33	409,373.11		409,373.11
2. Total Charter Schools ADA (Form A, Line C9)	38,776.30		38,776.30	41,100.67		41,100.67
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			451,496.63			450,473.78
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,678,291.40		6,678,291.40	6,672,599.00		6,672,599.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	8,393,095.53		8,393,095.53	8,393,096.00		8,393,096.00
4. Secured Roll Taxes (Object 8041)	1,184,037,393.90		1,184,037,393.90	1,161,515,819.00		1,161,515,819.00
5. Unsecured Roll Taxes (Object 8042)	42,404,810.51		42,404,810.51	42,404,811.00		42,404,811.00
6. Prior Years' Taxes (Object 8043)	34,622,300.81		34,622,300.81	38,632,330.00		38,632,330.00
7. Supplemental Taxes (Object 8044)	30,800,040.62		30,800,040.62	28,760,895.00		28,760,895.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	234,519,214.24		234,519,214.24	198,869,207.00		198,869,207.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	433,600.69		433,600.69	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	95,067,631.53		95,067,631.53	42,168,249.00		42,168,249.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,636,956,379.23	0.00	1,636,956,379.23	1,527,417,006.00	0.00	1,527,417,006.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,636,956,379.23	0.00	1,636,956,379.23	1,527,417,006.00	0.00	1,527,417,006.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			63,223,241.23			58,549,364.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			63,223,241.23			58,549,364.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,303,755,566.64		4,303,755,566.64	4,364,840,469.00		4,364,840,469.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	9,876,091.49		9,876,091.49	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,313,631,658.13	0.00	4,313,631,658.13	4,364,840,469.00	0.00	4,364,840,469.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,541,534,538.01		7,541,534,538.01	7,370,987,416.00		7,370,987,416.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	40,541,891.59		40,541,891.59	29,202,391.00		29,202,391.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,786,124,091.46			3,704,878,146.78
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9439			0.9977
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,704,878,146.78			3,838,666,668.73
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,636,956,379.23			1,527,417,006.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			54,179,595.60			54,056,853.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,131,145,008.78			2,369,799,026.73
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,131,145,008.78			2,369,799,026.73
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			20,366,098.89			15,501,410.90
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,657,322,478.12			1,542,918,416.90
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,110,778,909.89			2,354,297,615.83
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,657,322,478.12			
b. State Subventions (Line D8)			2,110,778,909.89			
c. Less: Excluded Appropriations (Line C23)			63,223,241.23			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,704,878,146.78			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- | | |
|---|----------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) | 202,037,474.40 |
| 2. Contracted general administrative positions not paid through payroll | |
| a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. | 3,686,524.66 |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. | |

See attached

B. Salaries and Benefits - All Other Activities

- | | |
|--|------------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | 5,898,962,846.06 |
|--|------------------|

C. Percentage of Plant Services Costs Attributable to General Administration

- | | |
|---|-------|
| (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) | 3.49% |
|---|-------|

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

- | | |
|--|--------------|
| Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. | 2,026,812.33 |
|--|--------------|

B. Abnormal or Mass Separation Costs (required)

- | | |
|--|------|
| Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. | 0.00 |
|--|------|

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	239,436,675.04
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	46,341,300.51
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	905,431.24
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	24,937,164.99
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	252,088.35
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	2,026,812.33
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	313,899,472.46
9. Carry-Forward Adjustment (Part IV, Line F)	(5,534,104.42)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	308,365,368.04

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,036,481,236.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,054,517,857.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	609,172,781.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	96,226,442.13
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,815,563.91
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	76,619,320.80
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,137,935.35
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	262,887.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	689,594,783.25
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	7,004,829.39
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	2,026,812.33
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	130,830,305.99
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	159,592,466.38
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	354,651,259.94
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	7,221,880,857.68

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

(Line A8 divided by Line B18) 4.35%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 4.27%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>313,899,472.46</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>49,604,534.95</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.11%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.11%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.15%) times Part III, Line B18); zero if positive	<u>(5,534,104.42)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(5,534,104.42)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.27%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,767,052.21) is applied to the current year calculation and the remainder (\$-2,767,052.21) is deferred to one or more future years:	<u>4.31%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,844,701.47) is applied to the current year calculation and the remainder (\$-3,689,402.95) is deferred to one or more future years:	<u>4.32%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(5,534,104.42)</u>

Approved indirect cost rate: 5.11%
Highest rate used in any program: 5.15%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	343,107,730.69	17,117,061.28	4.99%
01	3025	947,944.68	48,439.59	5.11%
01	3060	603,841.90	30,856.26	5.11%
01	3061	207,587.41	10,607.84	5.11%
01	3110	47,595.26	2,432.14	5.11%
01	3180	7,352,559.83	375,713.84	5.11%
01	3310	49,640,576.33	2,536,633.45	5.11%
01	3311	1,701,951.45	86,969.72	5.11%
01	3315	3,188,959.48	162,955.10	5.11%
01	3320	7,647,007.26	390,758.74	5.11%
01	3326	199,862.06	10,212.94	5.11%
01	3327	530,697.06	27,118.62	5.11%
01	3345	51,217.66	2,617.23	5.11%
01	3385	1,120,836.26	57,274.25	5.11%
01	3395	113,738.98	5,812.09	5.11%
01	3410	1,398,892.25	41,592.69	2.97%
01	3550	5,077,156.85	253,354.92	4.99%
01	4035	31,623,670.29	1,615,972.28	5.11%
01	4124	4,780,563.65	197,409.85	4.13%
01	4127	2,618,737.50	133,818.92	5.11%
01	4201	2,143,962.37	109,555.47	5.11%
01	4203	11,050,357.94	221,007.93	2.00%
01	4510	64,138.68	3,277.43	5.11%
01	5630	188,909.01	9,726.74	5.15%
01	5652	46,672.46	89.50	0.19%
01	5810	13,449,211.68	262,540.76	1.95%
01	6010	59,179,218.28	2,729,267.53	4.61%
01	6011	24,328.59	1,216.50	5.00%
01	6230	5,070,965.25	259,126.32	5.11%
01	6286	503,412.94	16,339.70	3.25%
01	6385	854,161.41	43,647.88	5.11%
01	6386	198,441.96	10,140.60	5.11%
01	6387	32,642,413.34	1,663,443.34	5.10%
01	6500	1,088,591,866.65	55,627,044.39	5.11%
01	6510	2,955,728.24	151,037.71	5.11%
01	6512	32,638,392.14	1,667,821.84	5.11%
01	6515	90,147.48	4,606.52	5.11%
01	6520	670,106.91	34,242.61	5.11%
01	6690	103,288.27	5,277.96	5.11%
01	6695	99,869.72	5,103.29	5.11%
01	7085	560,094.18	28,620.72	5.11%
01	7220	1,871,535.67	95,635.53	5.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7338	9,551,035.92	488,057.62	5.11%
01	7370	177,355.74	9,062.76	5.11%
01	7510	11,844.98	605.44	5.11%
01	7810	912,712.26	40,328.24	4.42%
01	8150	206,902,825.42	6,367,641.27	3.08%
01	9010	12,471,714.28	129,484.51	1.04%
11	5810	329,252.58	16,824.81	5.11%
11	6371	2,336,324.44	119,386.00	5.11%
11	6391	97,246,402.40	4,862,411.00	5.00%
11	6392	1,339,002.63	68,423.00	5.11%
11	7810	335,930.05	13,437.13	4.00%
11	9010	672,664.76	34,373.33	5.11%
12	5025	5,167,428.00	264,056.00	5.11%
12	6052	35,676.90	1,823.10	5.11%
12	6105	149,663,993.70	7,650,506.00	5.11%
12	9010	471,887.02	24,112.98	5.11%
13	5310	299,005,846.55	14,175,169.34	4.74%
13	5320	48,922,496.88	2,499,940.00	5.11%
13	5330	2,865,125.04	146,408.00	5.11%
13	5335	374,469.52	19,135.40	5.11%
13	5340	3,454,877.87	176,544.26	5.11%

2018-19 Unaudited Actuals

Indirect Cost Rate Worksheet

Contracted General Administrative Positions Not Paid Through Payroll

	TITLE	FTE	DUTIES
Total			
8,943.78	Database Specialist III	1.0	School Top and Website Dashboard & Reporting
38,704.00	Developer Level II	1.0	PASSPort Portal Web App (Java) Development
96,300.00	Welligent System Architect	1.0	Welligent System Architect Services
33,936.00	Sr. NET Developer	1.0	Benefits Open Enrollment
25,173.00	SAP eRecruit Development, Level III	1.0	eRecruit ALE Cleanup and Repair
111,665.00	Project Manager, Level I	1.0	Enterprise Web Project
124,300.00	Business Analyst	1.0	Welligent District Validation Review Business Analyst Services
31,100.00	Business Analyst	1.0	Welligent District Validation Review Development Services
97,400.00	Developer Level III	1.0	Business Intelligence
31,304.00	BI Data Analyst - Level III	2.0	IODS Project
262,800.00	BI Data Analyst Level III	2.0	IODS Project (Task Order #5)
1,691.00	Developer Level II	1.0	MyData Longitudinal Redesign
8,400.00	Project Mgmt, Level III	1.0	Data Architect Resource
81,920.00	SAP Xi/Pi Programming, Level II	1.0	Remedy Asset Management - SAP Integration Project
79,048.00	Developer Level II	1.0	PASSPort Portal Web App (Java) Development
247,200.00	Welligent Project Manager	1.0	Welligent Project Manager
38,940.00	Welligent Software Developer	1.0	Welligent CASEMIS to CALPADS Software Development
31,547.00	Oracle App Prog Level II	1.0	HP Load Runner Performance Test Developer
123,120.00	Developer Level II	1.0	Household Income Project
715,000.00	BI Developer III (FTE=11); Data Warehouse Architect III (FTE=1); BI Architect III (FTE=1)	13.0	Focus Framework Services (Task Order #3)
114,400.00	Welligent Software Developer	1.0	Welligent Automated Translation Software Development Services
149,930.00	Welligent Software Developer	1.0	Welligent Action Driven Dashboard/Portal
13,312.00	SAP Xi/Pi Programming, Level II	1.0	SAP Resource for Remedy Asset Management
5,145.00	Project Manager, Level II	1.0	DACE-SIS (Adult SIS Replacement)
61,627.50	Network Architect Level III	1.0	IT Strategic Plan Update
416,059.33	Security & Fire Life Safety Director; Operations Manager - HQ; Vice President - Operations; Account Manager; Operations Manager; Parking & Access Administrator; Fire Alarm Installer; Mgr - Facilities Mgmt & Event Coordinator; Access Desk Coordinator; Assistant Property Manager I; Assistant Property Manager I; Building Administrator	12.0	Facilities/Property Management Services
5,600.00	Consultant SAP Systems and Programming Level III	1.0	SAP Payroll Process Assessment
246,246.55	Independent Monitor	1.0	The Independent Monitor is responsible for determining whether LAUSD meets compliance with the Modified Consent Decree and special education law
253,837.50	Chief Analyst	1.0	Chief Analyst to the Independent Monitor, responsible for oversight of the Los Angeles Unified School District's special education program.
231,875.00	Research Director	1.0	Responsible for conducting the Office of Independent Monitor's study for monitoring the District's progress toward achieving the outcomes of the Modified Consent Decree.
3,686,524.66			

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	79,219,726.75		33,681,050.47	112,900,777.22
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		79,219,726.75	0.00	33,681,050.47	112,900,777.22
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	52,469,863.67			52,469,863.67
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	26,749,863.08			26,749,863.08
4. Books and Supplies	4000-4999	0.00		33,681,050.47	33,681,050.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		79,219,726.75	0.00	33,681,050.47	112,900,777.22
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported Pupil Transportation (Function 3600)
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	70,575,977.56	9,626,618.47	309,714,960.87	137,254,939.55	692,245,705.53	4,450,892.32	33,535,738.94	
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	19,672.26	19,672.26	19,672.26	19,672.26	19,672.26	19,672.26	28,309.00	
3100 Alternative Schools	10.00	10.00	10.00	10.00	10.00	10.00		
3200 Continuation Schools	177.00	177.00	177.00	177.00	177.00	177.00		
3300 Independent Study Centers	72.00	72.00	72.00	72.00	72.00	72.00		
3400 Opportunity Schools	35.00	35.00	35.00	35.00	35.00	35.00		
3550 Community Day Schools	49.00	49.00	49.00	49.00	49.00	49.00		
3700 Specialized Secondary Programs								
3800 Career Technical Education	6.87	6.87	6.87	6.87	6.87	6.87		
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	5,222.51	5,222.51	5,222.51	5,222.51	5,164.51	5,164.51	10,558.00	
6000 ROC/P	179.18	179.18	179.18	179.18	179.18	179.18		
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other	1.61	1.61	1.61	1.61	1.61	1.61		
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	25,425.43	25,425.43	25,425.43	25,425.43	25,367.43	25,367.43	38,867.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	3,703,703.261.29	972,595,060.51	4,676,298,321.80	231,809,795.76	4,908,108,117.56	
3100	Alternative Schools	97,620,724.19	481,982.82	98,102,707.01	4,863,070.51	102,965,777.52	
3200	Continuation Schools	35,863,098.36	8,531,095.73	44,394,194.09	2,200,674.20	46,594,868.29	
3300	Independent Study Centers	11,104,593.12	3,470,276.23	14,574,869.35	722,494.00	15,297,363.35	
3400	Opportunity Schools	7,488,260.94	1,686,939.83	9,175,200.77	454,825.86	9,630,026.63	
3550	Community Day Schools	12,530,309.68	2,361,715.76	14,892,025.44	738,215.81	15,630,241.25	
3700	Specialized Secondary Programs	183,683.74	0.00	183,683.74	9,105.43	192,789.17	
3800	Career Technical Education	49,193,814.51	331,122.19	49,524,936.70	2,455,011.35	51,979,948.05	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	72,174.76	0.00	72,174.76	3,577.79	75,752.55	
4850	Migrant Education	898,425.51	0.00	898,425.51	44,536.05	942,961.56	
5000-5999	Special Education	1,692,282,848.36	259,232,872.95	1,951,515,721.31	96,739,008.00	2,048,254,729.31	
6000	Regional Occupational Ctr/Prg (ROC/P)	25,877,647.82	8,636,167.98	34,513,815.80	1,710,891.83	36,224,707.63	
Other Goals							
7110	Nonagency - Educational	202,094.87	0.00	202,094.87	10,018.09	212,112.96	
7150	Nonagency - Other	11,911,772.34	77,599.23	11,989,371.57	594,327.73	12,583,699.30	
8100	Community Services	5,788,017.31	0.00	5,788,017.31	286,919.06	6,074,936.37	
8500	Child Care and Development Services	1,421,500.09	0.00	1,421,500.09	70,465.49	1,491,965.58	
Other Costs							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	32,041,879.46	32,041,879.46	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(30,072,550.35)	(30,072,550.35)	
----	Total General Fund and Charter Schools Funds Expenditures	5,656,142,226.89	1,257,404,833.23	6,913,547,060.12	344,682,266.07	7,387,607,344.82	

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,885,684,404.66	319,561,302.59	29,196,706.39	120,928,476.38	195,709,361.35	6,695,174.01	123,995,420.39			19,173,733.82	2,758,681.70	3,703,703,261.29
3100	Alternative Schools	3,101,756.39	22,897,452.77	0.00	136,041.53	263,534.70	66,887,799.60	3,249,618.40			1,084,520.80	0.00	97,620,724.19
3200	Continuation Schools	22,433,152.71	205,372.94	0.00	11,405,291.81	130,959.87	283,196.10	0.00			1,357,781.21	47,343.72	35,863,098.36
3300	Independent Study Centers	9,648,047.36	267,238.18	0.00	930,146.41	219,749.73	0.00	0.00			39,411.44	0.00	11,104,593.12
3400	Opportunity Schools	4,395,905.18	128,962.54	0.00	1,575,662.70	342,505.65	52,000.00	0.00			993,224.87	0.00	7,488,260.94
3550	Community Day Schools	6,945,781.59	167,186.11	0.00	2,685,652.93	2,499,543.78	231,399.00	0.00			746.27	0.00	12,530,309.68
3700	Specialized Secondary Programs	183,683.74	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	183,683.74
3800	Career Technical Education	45,214,594.82	1,973,752.62	1,151.36	1,777,229.65	117,221.37	0.00	0.00			109,864.69	0.00	49,193,814.51
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	53,157.73	3,727.28	1,345.07	13,944.68	0.00	0.00	0.00			0.00	0.00	72,174.76
4850	Migrant Education	567,620.92	35,353.85	1,448.37	243,992.71	44,993.62	0.00	0.00			5,016.04	0.00	898,425.51
5000-5999	Special Education	1,347,708,719.16	82,876,834.81	24,951,707.39	39,785,535.33	125,167,966.95	71,152,883.30	0.00			639,201.42	0.00	1,692,282,848.36
6000	ROC/P	23,928,462.96	764,159.90	362,134.21	794,329.73	0.00	0.00	0.00			28,561.02	0.00	25,877,647.82
Other Goals													
7110	Nonagency - Educational	126,454.15	75,640.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202,094.87
7150	Nonagency - Other	454,671.70	3,265,126.35	1,074.55	15,895.14	6,990,420.80	0.00	1,095,787.25	0.00	81,848.35	6,948.20	0.00	11,911,772.34
8100	Community Services		0.00	0.00	0.00	85,262.68	0.00		5,702,754.63	0.00	0.00	0.00	5,788,017.31
8500	Child Care and Development Services	0.00	60,509.39	0.00	0.00	5,948.00	0.00		1,128,538.19	0.00	226,504.51	0.00	1,421,500.09
Total Direct Charged Costs		4,350,446,413.07	432,282,620.05	54,515,567.34	180,292,199.00	331,577,468.50	145,302,452.01	128,340,826.04	6,831,292.82	81,848.35	23,665,514.29	2,806,025.42	5,656,142,226.89

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	407,885,900.65	540,283,214.11	24,425,945.75	972,595,060.51	
3100	Alternative Schools	207,340.65	274,642.17	0.00	481,982.82	
3200	Continuation Schools	3,669,929.35	4,861,166.38	0.00	8,531,095.73	
3300	Independent Study Centers	1,492,852.62	1,977,423.61	0.00	3,470,276.23	
3400	Opportunity Schools	725,692.24	961,247.59	0.00	1,686,939.83	
3550	Community Day Schools	1,015,969.14	1,345,746.62	0.00	2,361,715.76	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	142,443.02	188,679.17	0.00	331,122.19	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	108,283,857.32	141,839,222.44	9,109,793.19	259,232,872.95	
6000	ROC/P	3,715,129.61	4,921,038.37	0.00	8,636,167.98	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	33,381.84	44,217.39	0.00	77,599.23	
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		527,172,496.44	696,696,597.85	33,535,738.94	1,257,404,833.23	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	76,619,320.80
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	905,431.24
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	243,360,552.84
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	53,869,511.54
5	Total Central Administration Costs in General Fund and Charter Schools Funds	374,754,816.42
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,656,142,226.89
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,257,404,833.23
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	6,913,547,060.12
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	131,987,985.60
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	159,741,493.67
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	354,651,259.94
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	646,380,739.21
D. Total Direct Charged and Allocated Costs (B3 + C5)		7,559,927,799.33
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.96%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	20,071,276.05				20,071,276.05
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			63,618,260.74		63,618,260.74
Other Outgo (Objects 1000-7999)				45,688,481.84	45,688,481.84
Total Other Costs	20,071,276.05	0.00	63,618,260.74	45,688,481.84	129,378,018.63

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(30,072,550.35)				
Other Sources/Uses Detail					25,379,451.95	40,397,255.33		
Fund Reconciliation							700,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,114,855.27	0.00				
Other Sources/Uses Detail					440,059.00	0.00		
Fund Reconciliation							0.00	700,000.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	7,940,498.08	0.00				
Other Sources/Uses Detail					22,319,919.63	150,119.84		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	17,017,197.00	0.00				
Other Sources/Uses Detail					1,172,916.49	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					249,450,063.72	135,249,890.49		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					87.70	34,805,345.14		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,130,401.25	82,760,592.48		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					118,344.90	24,734,333.08		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					16,086,291.72	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	30,072,550.35	(30,072,550.35)	318,097,536.36	318,097,536.36	700,000.00	700,000.00