Los Angeles Unified School District

Board of Education Report

File #: Rep-056-18/19, Version: 1

Unaudited Actuals Report for Fiscal Year 2017-18, Gann Limit Resolution, and Closure of Fund 761-0000

September 11, 2018 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 2017-18 (Attachment A) and direct staff to take all necessary actions to submit the Report to the County Superintendent of Schools.
- 2. Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B).
- 3. Approve the closure of Fund 761-0000 (Attachment C).

Background:

Education Code Section 42100 requires the District to submit an annual statement of all receipts and expenditures for the preceding fiscal year to the Los Angeles County of Education County (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.

Under LACOE's year-end closing procedures, authorization from the Governing Board is required to close out a fund. This technical reporting close-out of Fund 761-0000 is necessary as the program accounted for in this fund has already ended.

Expected Outcomes:

The District's statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2017-18 will be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget for the current fiscal year (2018-19) will be updated based on the Unaudited Actuals report.

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

Fund 761-0000 will be closed out.

Board Options and Consequences:

Board approval and filing of the Unaudited Actuals Report and the adoption of the Gann Limit Resolution is statutorily mandated. Board approval for the closure of Fund 761-0000 is required by LACOE.

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Policy Implications:

None

Budget Impact:

Actual carryover balances will be adjusted for the FY 2018-19 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 Code 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 2017-18

Attachment B - Gann Limit Resolution

Attachment C - Fund 761-0000 Close-Out Resolution

Informatives:

Submitted:

08/24/18

RESPECTFULLY SUBMITTED,

AUSTIN BEUTNER Superintendent

APPROVED & PRESENTED BY:

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

Office of the Chief Financial Officer

REVIEWED BY:

General Counsel



Approved as to form.

REVIEWED BY:

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: September 4, 2018

TO:

Members, Board of Education

Austin Beutner, Superintendent

FROM:

Scott S. Price, Ph.D.

Chief Financial Officer

SUBJECT: UNAUDITED ACTUALS REPORT FOR FISCAL YEAR 2017-18, GANN

LIMIT RESOLUTION, AND CLOSURE OF FUND 761-0000

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 the 2017-18 year.

The Gann Limit Resolution, required under Education Code section 42132, will identify the funding limits for the current fiscal year and the limits for the preceding year. The District has never exceeded the Gann Limit. The Board will be asked to adopt the resolution as part of the Unaudited Actuals Board Report.

The Board will also be asked to approve the resolution for the closure of Fund 761-0000, which will no longer be in use. The approved resolution is required by LACOE.

I. MAJOR HIGHLIGHTS

In 2017-18, 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 \$31.6 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 2018-19 through 2020-21 and close to the Final Budget forecast in June. The cumulative unassigned ending balance after integrating the results of the Unaudited Actual Report is \$1.5 million in the 2020-21.

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 2016-17 and 2017-18, the District's appropriations limits are \$4.6 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, estimated ending balances reflect positive unrestricted balances from 2018-19 through 2020-21, for a cumulative positive ending balance of \$1.5 million by 2020-21 (See page 7, Appendix B, General Fund Unrestricted Multi-Year Projection section). There are three main factors that contributed to these balances: (1) changes in revenue due to the 2018-19 State Adopted Budget; (2) fiscal stabilization plan adopted as part of the final budget that addresses the out-year deficits; and (3) use of one-time ending balances from prior years.

- 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 more challenging with declining enrollment.
- <u>Use of One-time Ending Balances</u> the District's reserve level is estimated to drop from 11.02% in 2017-18 to 1.04% by 2020-21. 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 in order to ensure the sustainability and stability of the District's educational programs beyond the 2020-21 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 us at (213) 241-7888.

c: Rebecca Kockler David Holmquist Jefferson Crain Hilda Maldonado Pedro Salcido Luis Buendia Cheryl Simpson

Appendix A – Table Charts

CHANGES IN GENERAL FUND REVENUES, EXPENDITURES, AND ENDING BALANCES FOR 2017-18

		Table 1 Summary of 2017-18 General Fund Revenue (in millions)										
			Uni	restricted					Restricted			
	Ur	naudited	Es	timated	Var	iance	Un	audited	Es	timated	Var	iance
	Act	uals (UA)	Act	uals (EA)	UA ·	vs. EA	Act	uals (UA)	Act	uais (EA)	UA	vs. EA
LCFF Sources	\$	5,432.6	\$	5,442.0	\$	(9.4)						
Federal Revenues		8.5		8.3		0.2	\$	580.5	\$	577.8	\$	2.7
Other State Revenues		175.0		171.1		3.9		791.7		760.7		31.0
Other Local Revenues		259.1		218.5		40.6		10.3		10.8		(0.5)
Total Revenues	<u> </u>	5,875.2	\$	5,839.9	<u>\$</u>	35.3	<u> </u>	1,382.5	\$	1,349.3	\$	33.2

Revenues

- <u>General Fund Unrestricted</u> actual revenue is higher by a net amount of \$35.3 million, compared to the Estimated Actuals projection. This net increase is primarily attributed to the following:
 - o \$29.9 million revenue was recognized for actual legal settlements.
 - \$5.7 million higher actual interest income due to larger cash balance and higher rate. The county interest rate provided by LACOE increased from 1.42% to 1.86% in the fourth quarter of 2017-18.
 - o \$3.5 million increase in actual lottery revenue due to higher rates and average daily attendance (ADA).
 - o \$9.9 million lower Local Control Funding Formula revenue due to lower actual gap funding rate from 45.17% projected in Estimated Actuals to 42.97%; and, a slightly lower funded Annual ADA.
- <u>General Fund Restricted</u> actual revenue is higher by \$33.2 million compared to the Estimated Actuals. This variance is primarily due to the revenue associated with the District's proportionate share of the on-behalf State's contribution to the CalSTRS pension. This revenue has a corresponding expense component.

				Table	2							
	Su	mmary of	f 20 1	17-18 Gene	eral	Fund Expe	nditu	res				
				(in mill	ions)						
			Un	restricted					Re	estricted		
	Ur	naudited	Es	timated	Va	riance	Ur	audited	Es	timated	Va	riance
	Act	uals (UA)	Act	uals (EA)	UA	vs. EA	Act	uals (UA)	Act	uals (EA)	UA	vs. EA
Certificated Salaries	\$	2,099.7	\$	2,107.7	\$	(8.0)	\$	726.9	\$	730.4	\$	(3.5)
Classified Salaries		578.8		576.7		2.1		406.1		403.6		2.5
Employee Benefits		1,235.1		1,244.8		(9.7)		788.3		769.7		18.6
Books & Supplies		203.6		240.3		(36.7)		127.6		118.0		9.6
Services & Operating Expenses		395.6		410.9		(15.3)		405.4		439.0		(33.6)
Capital Outlay		35.6		24.8		10.8		25.1		2.3		22.8
Other Outgo		5.3		8.0		(2.7)		-		•		-
Total Expenditures	\$	4,553.7	\$	4,613.2	\$	(59.5)	<u> </u>	2,479.4	\$	2,463.0	\$	16.4

Expenditures

- <u>General Fund Unrestricted</u> actual expenditures is lower by \$59.5 million compared to the Estimated Actuals. The net decrease is primarily due to the following:
 - o \$2.2 million lower salary expenditures for efficiency in the usage of substitute teachers.
 - o \$4.0 million lower CalSTRS pension contribution than projections.
 - \$6.2 million lower actual Health & Welfare contribution due to higher revenue
 offsets for the program such as interest income, performance guarantees and
 Employer Group Waiver Plans (aka EGWP) resulting to less funding requirement.
 - o \$7.5 million lower actual expenditures than projected for fire damage projects and trash collection.
 - o \$38.9 million lower actual expenditures for textbook. This amount is carried over to 2018-19 pay for outstanding textbook invoices.
- <u>General Fund Restricted</u> actual expenditures are higher by \$16.4 million, primarily resulting in the spending of categorical programs such as Title I and California Career Technical Education Incentive Grant (CTEIG).

				1	able	3						
Sumn	nary of 2	017-18 G	ene	ral Fund O			g So	ırces/Uses/	Ind	irect Cost		
				(in I	milli	ions)						
			Un	restricted					R	estricted		
	Una	audited	E	stimated	Va	riance	U	naudited	E	timated	Va	riance
	Actu	als (UA)	Ac	tuals (EA)	UA	vs. EA	Ac	tuals (UA)	Acı	tuals (EA)	UA	vs. EA
Indirect Cost	\$	99.5	\$	100.8	\$	(1.3)	\$	(74.9)	\$	(76.0)	\$	1.1
Transfers In		33.6		37.6		(4.0)		5.5		0.1		5.4
Other Sources		0.3		0.6		(0.3)		-				-
		133.4		139.0		(5.6)		(69.4)		(75.9)		(4.3
Transfer Out		(53.5)		(58.4)		4.9		(1.1)		-		(1.1
Contribution	•	(1,140.1)		(1,161.6)		21.5		1,140.1		1,161.6		(21.5
		(1,193.6)		(1,220.0)		26.4		1,139.0		1,161.6		(22.6
Net	\$ (1,060.2)	\$	(1,081.0)	\$	20.8	\$	1,069.6	\$	1,085.7	\$	(16.1

Net Contributions/Transfers/Indirect Costs¹ – the overall Net Contributions, Transfers, and Indirect Costs is lower by \$20.8 million compared to Estimated Actuals projections. The reasons for this decrease are:

- o Lower General Fund support for Child Development Fund (\$6.5 million). The program was able to achieve higher revenue based on increased enrollment.
- o Lower actual General Fund contributions to Routine Repairs and General Maintenance (\$25.1 million).
- o Transfers-In to the General Fund decreased by \$4 million due to timing difference for actual bus purchased and delivered than initially anticipated.

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 2017-18 General Fund Ending Balance
(in millions)

			Un	restricted					Re	stricted		
	Uı	naudited	E	stimated	Va	riance	Un	audited	Est	timated	Var	iance
	Act	tuals (UA)	Ac	tuals (EA)	U	A vs. EA	Actu	ıals (UA)	Act	uals (EA)	UA	vs. EA
Nonspendable	\$	27.6	\$	28.5	\$	(0.9)				-		
Restricted				-		-	\$	135.8	\$	135.2	\$	0.6
Assigned		1,057.4		972.6		84.8						
Unassigned -Reserve for												
Economic Uncertainties		75.4		75.4		-						
Unassigned/Unappropriated		702.9		671.3		31.6						
Ending Balance	\$	1,863.3	\$	1,747.8	\$	115.5	\$	135.8	\$	135.2	\$	0.6

Ending Balance – The summary of changes as discussed above resulted in an overall increase in the unrestricted ending balance by \$115.5 million and an increase in the restricted ending balance by \$.6 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.

- O 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 \$84.8 million, mainly due to set-asides for school site programs such as textbooks and General Fund school site allocations.
- Unassigned (Undesignated) Ending Balance: The year-end actual unassigned/undesignated ending balance is \$31.6 million higher than the Estimated Actuals. This balance is used to address reoccurring expenditures in future fiscal years.

Appendix B - GENERAL FUND UNRESTRICTED MULTI-YEAR PROJECTION

The year-end closing numbers resulted in a one-time increase in the unassigned balance of \$31.6 million, which revised the total final budget unassigned ending balance of \$702.9 million for 2017-18. In June 2018, it was estimated at \$671.3 million. The chart below provides an update on changes subsequent to the final budget.

(Dollars in Millions)	2017-18	2018-19	2019-20	2020-21	Cumulative
Ending Balances -Final Budget	\$671.3	<u>\$707.6</u>	<u>\$377.2</u>	\$2.7	
Non-cumulative Balances -Final Budget		\$36.3	(\$330.4)	(\$374.5)	\$2.7
State Budget Adoption Changes	(\$9.4)	(\$52.6)	\$30.7	\$31.4	(\$0.0)
Other Changes	\$41.0	\$12.8	(\$34.2)	(\$20.9)	(\$1.2)
Non-cumulative Balances -Year End		(\$3.5)	(\$333.9)	(\$364.0)	\$1.5
Revised Ending Balances - Year End *	\$702.9	<u>\$699.4</u>	<u>\$365.5</u>	<u>\$1.5</u>	

^{*}Revenue and expenditure information received after the Final Budget resulted in positive revised ending balances for 2018-19 through 2020-21.

- Changes in Revenues Estimated revenues decreased by approximately \$32.5 million in 2018-19 and increased by \$39.1 million in 2019-20 and \$41.6 million in 2020-21. This is mainly due to the changes in the LCFF Cost of Living Adjustment (COLA) estimates and the decrease in one-time mandated block grant rate (from \$344 to \$184 per ADA) as stated in the State Budget adopted in June 2018. The revenues further improved due to increases in Lottery revenues and interest income.
- Changes in Expenditures, Contributions and Assigned Balances the estimated expenditure change is mostly attributable to the salary increases for Associated Administrators of Los Angeles (AALA), California School Employees Association (CSEA) and Service Employee International Union Local 99 (SEIU) bargaining units. This is offset by the decrease in the assignment for salary increases set-aside as part of the 2018-19 Final Budget. The Assigned Ending Balance includes the reserve for salary increases for all other bargaining units that have yet to settle.

The additional expenditures also include increases in the 2018-19 textbook requirement, settlement cost, school safety program and the afterschool program. These increases are partially offset by a decrease in the debt service cost.

The fiscal stabilization plan for 2019-20 and 2020-21 included the completion of the REED program. The funds that were released due to the completion of the program will be invested back to the Target Student Population programs through the Local Control Accountability Plan process.

The additional \$9.7 million in Education Revenue Augmentation Fund (ERAF) received in 2017-18 was "repurposed" in 2018-19 to improve the District's ending balances. The attachment to Appendix B details the District's assigned ending balances for 2018-19 through 2020-21.

Attachment to Appendix B Unaudited Actual Assigned Ending Balance

Cataman	D	D.,,		2017-18	2018-19	2019-20	2020-21
Category	Program	Program Name		Actual	Estimates	Estimates	Estimates
Repurposed	17499	ERAF Proceeds-Settlement	\$	96.8	\$ -	\$ -	\$ -
Repurposed	17499	KLCS Proceeds-Spectrum Sale	\$	63.6	\$ -	\$ -	\$ -
Repurposed	14439	Non-IMA Carryovers-Supp (PD)	\$	45.4	\$ 19.3	\$ 19.3	\$ 19.3
Repurposed	17499	Benefit Audit	\$	35.4	\$ -	\$ -	\$ -
Repurposed	17675	Health & Welfare Contribution Savings	\$	21.7	\$ -	\$ -	\$ -
Repurposed	17499	Special Education	\$	19.8	\$ -	\$ -	\$ -
Repurposed	13736	Charter Schools Unit	\$	4.5	\$ 0.9	\$ 0.9	\$ 0.9
Repurposed	10307	District Restacking	\$	1.9	\$ -	\$ -	\$ -
Repurposed	10484	FSD-Emergent Requirements	\$	1.4	\$ -	\$ -	\$ -
Repurposed	10449	Athletics Other Exp-Schools	\$	1.2	\$ -	\$ -	\$ -
Repurposed	11568	KLCS-Auction (OE)	\$	1.0	\$ -	\$ -	\$ -
Repurposed	10387	Human Capital Data Warehouse	\$	1.0	\$ -	\$ -	\$ -
Repurposed	10353	Labor Compliance Penalty Program	\$	0.9	\$ -	\$ -	\$ -
Repurposed	12654	Board Members Discretionary Funds	\$	0.8	\$ -	\$ -	\$ -
Repurposed	10293	LD Enrollment & Attendance Investments	\$	0.7	\$ -	\$ -	\$ -
Repurposed	10578	Teacher Quality & Staffing	\$	0.3	\$ -	\$ -	\$ -
Repurposed	14502	P-Card Rebates	\$	0.2	\$ -	\$ -	\$ -
Repurposed	10255	Toshiba Reimbursement	\$	0.1	\$ -	\$ -	\$ -
Repurposed	14511	Org-Exc Prof Devel Services	\$	0.1	\$ -	\$ -	\$ -
Repurposed Total	14311	Olg-Exc Fiol Devel Services	\$				
General Fund School			2	296.8	\$ 20.2	\$ 20.2	\$ 20.2
Allocation	13027	General Fund School Program	\$	263.4	\$ 146.4	\$ 151.7	\$ 157.0
General Fund School	Allocation '	Total	\$	263.4	\$ 146.4	\$ 151.7	\$ 157.0
School Site Programs	14197	Instr Materials Block Grant	\$	96.7	\$ -	\$ -	\$ -
School Site Programs	13938	SDEP-Donations	\$	17.0	\$ 18.1	\$ 19.3	\$ 20.4
School Site Programs	14242	SDEP-Proceeds Film/Photo Renta	\$	10.5	\$ 13.0	\$ 13.0	\$ 13.0
School Site Programs	13723	Chrtr Sch Categorical Blk Grnt	\$	7.9	\$ 8.4	\$ 9.0	\$ 9.6
School Site Programs	13437	Non Filming Rental (PD)	\$	5.8	\$ 7.2	\$ 7.2	\$ 7.2
School Site Programs	14450	Money Donations (PD)	\$	4.8	\$ 5.1	\$ 5.4	\$ 5.7
School Site Programs	10257	Software Bundle	\$	4.2	\$ 4.2	\$ 4.2	\$ 4.2
School Site Programs	10590	PARA Prof Teacher Training (CTC)	\$	3.7	\$ 3.7	\$ 3.7	\$ 3.7
School Site Programs	13724	Chrtr Sch Alloc In Lieu Of EIA	\$	2.3	\$ 2.5	\$ 2.7	\$ 2.8
School Site Programs	11665	Band and Drill Uniforms	\$	1.4	\$ 1.4	\$ 1.4	\$ 1.4
School Site Programs	14129	Districtwide Report Card - Support	\$	1.3	\$ 1.3	\$ 1.3	\$ 1.3
School Site Programs	10315	Utilities Savings Sharing Prog	\$	1.3	\$ 1.3	\$ 1.3	\$ 1.3
School Site Programs	11476	Civic Center Permit Program	\$	1.1	\$ 2.7	\$ 2.7	\$ 2.7
School Site Programs	14219	Advanced Learning Options Assessments	\$	1.0	\$ 1.0	\$ 1.0	\$ 1.0
School Site Programs	13302	Filming & Photography Rtl(PD)	\$	1.0		\$ 1.2	\$ 1.2
School Site Programs	13150	SDEP-Pro (Pool) Filmg,Pho,Ren	\$	0.9	\$ 1.1	\$ 1.1	\$ 1.1
School Site Programs	15143	Contr Servs-Apprenticeship Pro	\$	0.8	\$ 0.8	\$ 0.8	\$ 0.8
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	10298	ETK Exp Onetime Facilities Cost	\$	0.6	\$ 0.6	\$ 0.6	\$ 0.6
School Site Programs	13791	M & O Services-Wellness Clinics	\$	0.6	\$ 0.6	\$ 0.6	\$ 0.6
School Site Programs	14340	Transcripts Of Pupils' Records	\$	0.5	\$ 0.5	\$ 0.5	\$ 0.5
School Site Programs	11430	Tch Apprentice Prog-ROC-S/B/T	\$	0.5	\$ 0.5	\$ 0.5	\$ 0.5
School Site Programs	14151	Obsolete Textbooks	\$	0.5		\$ 0.5	\$ 0.5
		Calworks Regional Occupational Center Prog	\$		\$ 0.3		\$ 0.3
School Site Programs	14081	· · · · · · · · · · · · · · · · · · ·	_	0.4			
School Site Programs	15829	Star Progam SDED Films Photo & Ot Pont POC	\$	0.4	\$ 0.4	\$ 0.4	\$ 0.4 \$ 0.4
School Site Programs	13378	SDEP-Filmg, Photo & Ot Rent-ROC	\$	0.4	\$ 0.4	\$ 0.4	
School Site Programs	14861	Start-Up Costs-New Schools	\$	0.4	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	14220	Advance Placement Test Fee	\$	0.4	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	\$	0.3	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	13787	Charter School Charges	\$	0.3	\$ 0.6	\$ 0.8	\$ 1.0
School Site Programs	14806	SDEP-Donations-ROC	\$	0.3	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	10600	Class Sch Empl Teacher Credentialing Program	\$	0.2	\$ 0.2	\$ 0.2	\$ 0.2
School Site Programs	17629	SDEP-Extended Kindergarten Prg	\$	0.1	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10598	GF Portion-Unified Enrollment	\$	0.1	\$ 0.1	\$ 0.1	\$ 0.1

Assigned Ending Balances 2018 0828 1 OF 2

				2017-18	2018-19	2019-20		2020-21
Category	Program	Program Name		Actual	Estimates	Estimate		Estimates
School Site Programs	13237	SDEP-Donations-Distr Admin	\$	0.1	\$ 0.1		.1	\$ 0.1
School Site Programs	10382	Facilities Services-Wellness Clinics	\$	0.1	\$ 0.1		.1	\$ 0.1
School Site Programs	10356	ARC Reimbursement-After School Program	\$	0.1	\$ 0.1	+	.1	\$ 0.1
School Site Programs	10603	Prop 58 Implementation-Central Office	\$	0.1	\$ 0.1		.1	\$ 0.1
School Site Programs	16449	Rsv Math & Science Donation	\$	0.1	\$ 0.1	+	.1	\$ 0.1
School Site Programs	14393	Money Donations-Schs (PD)	\$	0.1	\$ 0.1	+	.1	\$ 0.1
School Site Programs	10581	School Community Violence Prevention	\$	0.1	\$ 0.1	<u>. </u>	.1	\$ 0.1
School Site Programs	10320	Leadership Framework Contract	\$	0.1	\$ -	\$	-	\$ -
School Site Programs	14515	Money Donations-ROC (PD)	\$	0.1	\$ 0.1	-	.1	\$ 0.1
School Site Programs	13229	SpEd-School Based Enterprise(SBE)	\$	0.1	\$ 0.1		.1	\$ 0.1
School Site Programs		Spear sensor Basea Enterprise (CBE)	\$	170.0	\$ 81.7		.2	\$ 86.6
Proportionality	10544	TSP-Pending Alloc	\$	109.1	\$ 109.1	\$ 109		\$ 109.1
Proportionality	10400	TSP - Investments	\$	76.5	\$ 127.4	\$ 175	_	\$ 202.7
Proportionality	10359	TSP-Settlement	\$	31.3	\$ 31.3	\$ 31	_	\$ 31.3
Proportionality	10397	TSP - PPS	\$	25.6	\$ 25.6	\$ 25	_	\$ 25.6
Proportionality	10155	English Learners Transition - Central Office	\$	20.8	\$ 20.2	\$ 18	_	\$ 16.8
Proportionality	14423	Incentive-Brkfst-Discretionary	\$	3.5		+	.5	\$ 3.5
Proportionality	10405	TSP-Parental Engagement	\$	3.5		+	.5	\$ 3.5
Proportionality	10543	TSP-Innovation-Focus Sch	\$	1.1	\$ 1.1		.1	\$ 1.1
Proportionality Total			\$	271.3				\$ 393.6
Districtwide Costs	17965	District Cost-Payment of Audit Findings	\$	8.9	Ψ 0210	\$	-	\$ -
Districtwide Costs	17499	CalPERS Benefit Audit	\$	7.0	\$ 7.0		0.	\$ 7.0
Districtwide Costs	13793	M & O Prop 39 Charter Co-Location-Admin	\$	6.7		+	.8	\$ 16.3
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	\$	5.6		\$		\$ -
Districtwide Costs	13050	Sch Dist-Audit & Examination	\$	3.2	\$ -	\$	-	\$ -
Districtwide Costs	10219	IT Projects - Admin	\$	2.4	\$ -	\$	-	\$ -
Districtwide Costs	13783	Specialized Charter Agreements-M&O	\$	2.3	\$ 3.7	\$ 5	.1	\$ 6.6
Districtwide Costs	13039	LSI-Other Legal Expense	\$	2.3	\$ 2.3	\$ 2	.3	\$ 2.3
Districtwide Costs	10593	Energy Rebate Conserv-Admin	\$	1.8	\$ 1.8	\$ 1	.8	\$ 1.8
Districtwide Costs	10857	PSC & Other Fee for Service	\$	1.7	\$ 1.7	\$ 1	.7	\$ 1.7
Districtwide Costs	14790	ITD GF-Portion-DRBC/Core Netwrok Upgrades	\$	1.4	\$ -	\$	-	\$ -
Districtwide Costs	13782	Charter Fee for Service - M&O	\$	1.2	\$ 1.9	\$ 2	.7	\$ 3.5
Districtwide Costs	13745	Chrtr Sch Fee For Service-FT	\$	0.7	\$ 1.1	\$ 1	.5	\$ 2.0
Districtwide Costs	13786	Charter Sch Fee-Instruction Div	\$	0.2	\$ 0.3	\$ 0	.5	\$ 0.6
Districtwide Costs	13790	Specialized Charter Agreements-Pos-M&O	\$	0.2	\$ 0.3	\$ 0	.4	\$ 0.5
Districtwide Costs	10854	PSC & Other Fee for Service-POS	\$	0.1	\$ 0.1	\$ 0	.1	\$ 0.1
Districtwide Costs	11481	Agreement with Outside Agency-GF-Supp	\$	0.1	\$ 0.1		.1	\$ 0.1
Districtwide Costs	11667	School Police Student Body Security Overtime	\$	0.1	\$ 0.1	\$ 0	.1	\$ 0.1
Districtwide Costs	13930	Energy Rebate Conserv-Supp	\$	-	\$ 0.1	\$ 0	.2	\$ 0.2
Districtwide Costs	17499	Salary Increase Set Aside	\$	_	\$ 296.1	\$ 496	.5	\$ 702.0
Districtwide Costs To	tal		\$	45.8	\$ 324.2	\$ 531	.7	\$ 744.9
Central Office	12106	ISIS-General Fund Non Cop	\$	5.1	\$ 5.1		.1	\$ 5.1
Central Office	14517	Contr Serv-Energy Conserv	\$	1.2	\$ 1.2	\$ 1	.2	\$ 1.2
Central Office	10317	Joint-Use Collections	\$	0.9	\$ 1.0	\$ 1	0.	\$ 1.1
Central Office	10355	GF ITI - Educational Technology	\$	0.6	\$ 0.6	\$ 0	.6	\$ 0.6
Central Office	12158	ERP Program-Proj Reqd-Pos	\$	0.4	\$ 0.4	\$ 0	.4	\$ 0.4
Central Office	15871	Vehicle Replacement	\$	0.3	\$ 0.3	\$ 0	.3	\$ 0.3
Central Office	13203	LTerm Leases-Publishing Costs	\$	0.3	\$ 0.3	\$ 0	.3	\$ 0.3
Central Office	11164	Enterp Softwr Lic-Legal Cmplnc	\$	0.2	\$ 0.2	\$ 0	.2	\$ 0.2
Central Office	16512	SDEP-Citations Processing	\$	0.2	\$ 0.2	\$ 0	.2	\$ 0.2
Central Office	10193	Data Center Hardware Refresh	\$	0.2	\$ 0.2	\$ 0	.2	\$ 0.2
Central Office	10783	Advertising on White Fleet	\$	0.2	\$ 0.2	\$ 0	.2	\$ 0.2
Central Office	16141	GF-Computer Reimb	\$	0.1	\$ 0.1	\$ 0	.1	\$ 0.1
Central Office	14834	Rubbish/Recycling Incentive Rebate	\$	0.1	\$ 0.1		.1	\$ 0.1
Central Office	11669	Sch Police Reimbursement Acct-Rio Hondo CmmC	_	0.1	\$ 0.1	1	.1	\$ 0.1
Central Office Total			\$	10.0	\$ 10.1	\$ 10	.2	\$ 10.3
Grand Total			\$	1057.4		\$ 1166		\$ 1412.5

Assigned Ending Balances 2018 0828 2 OF 2

ATTACHMENT B

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 2016-17 and 2017-18, the District's appropriations limits are \$4.6 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 establish 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 2017-18 fiscal year and a projected Gann Limit for the 2018-19 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 2017-18 and 2018-19 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 2017-18 and 2018-19 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.

	T	ppropriations Limit C			2018-19	
		Calculations			Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		2016-17 Actual			2017-18 Actual	
(2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,557,967,642.91		4,557,967,642.91			3,786,124,091.46
PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	597,089.25		597,089.25			478,350.09
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ac	ljustments to 2016-	17	Ad	djustments to 2017-	18
District Lapses, Reorganizations and Other Transfers Tananasa Valence Approved Incompany						
 Temporary Voter Approved Increases Less: Lapses of Voter Approved Increases 						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A3 plus A4 minus A5)			0.00			0.00
 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)						
3. CURRENT YEAR GANN ADA		2017-18 P2 Report	T	:	2018-19 P2 Estimate)
(2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	438,055.65		438,055.65	424,032.17		424,032.17
2. Total Charter Schools ADA (Form A, Line C9)	40,294.44		40,294.44	38,741.89		38,741.89
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			478,350.09			462,774.06
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2017-18 Actual			2018-19 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,756,443.03		6,756,443.03	6,750,906.00		6,750,906.00
Timber Yield Tax (Object 8022) Other Subventions/In-Lieu Taxes (Object 8029)	7,137,322.68		0.00 7,137,322.68	7,137,323.00		7,137,323.00
 Other Subventions/In-Lieu Taxes (Object 8029) Secured Roll Taxes (Object 8041) 	1,089,776,601.38		1,089,776,601.38	1,081,031,579.00		1,081,031,579.00
Secured Roll Taxes (Object 8041) Unsecured Roll Taxes (Object 8042)	31,953,453.00		31,953,453.00	39,483,937.00		39,483,937.00
6. Prior Years' Taxes (Object 8043)	29,791,752.30		29,791,752.30	32,722,857.00		32,722,857.00
7. Supplemental Taxes (Object 8044)	27,391,328.88		27,391,328.88	25,588,475.00		25,588,475.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	255,167,195.80		255,167,195.80	247,089,042.00		247,089,042.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	848,552.03		848,552.03	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)	83,496,925.85		83,496,925.85	33,202,212.00		33,202,212.00
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)	1,532,319,574.95	0.00	1,532,319,574.95	1,473,006,331.00	0.00	1,473,006,331.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption						
Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES	0.00		0.00	0.00		0.00
(Lines C16 plus C17)	1,532,319,574.95	0.00	1,532,319,574.95	1,473,006,331.00	0.00	1,473,006,331.00

Los Angeles County	JOHOOI DISHICLA	ppropriations Limit C	aiouialiUli3		0040-40	Form G
		2017-18 Calculations			2018-19 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
 Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) 			59,097,973.60			55,433,602.00
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)			59,097,973.60			55,433,602.00
STATE AID DESCRIVED (Funds 04 00 and 50)						
STATE AID RECEIVED (Funds 01, 09, and 62)	4,174,176,171.00		4,174,176,171.00	4,441,781,514.00		4,441,781,514.00
24. LCFF - CY (objects 8011 and 8012) 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,231,287.00		1,231,287.00	0.00		0.00
26. TOTAL STATE AID RECEIVED	1,201,201.00		1,201,201.00	0.00		0.00
(Lines C24 plus C25)	4,175,407,458.00	0.00	4,175,407,458.00	4,441,781,514.00	0.00	4,441,781,514.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,257,688,788.60		7,257,688,788.60	7,489,837,490.00		7,489,837,490.00
28. Total Interest and Return on Investments						
(Funds 01, 09, and 62; objects 8660 and 8662)	25,651,481.77		25,651,481.77	23,295,568.00		23,295,568.00
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2017-18 Actual			2018-19 Budget	
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,557,967,642.91			3,786,124,091.46
2. Inflation Adjustment			1.0369			1.0367
Program Population Adjustment (Lines B3 divided						
by [A2 plus A7]) (Round to four decimal places)			0.8011			0.9674
PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,786,124,091.46			3,797,117,405.65
(Lines D1 times D2 times D3)			0,100,121,001.10			5,101,111,100.00
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,532,319,574.95			1,473,006,331.00
6. Preliminary State Aid Calculation						
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)			57,402,010.80			55,532,887.20
b. Maximum State Aid in Local Limit						
(Lesser of Line C26 or Lines D4 minus D5 plus C23;						
but not less than zero)			2,312,902,490.11			2,379,544,676.65
 Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 			2,312,902,490.11			2,379,544,676.65
7. Local Revenues in Proceeds of Taxes			2,012,002,100.11			2,010,044,010.00
Interest Counting in Local Limit (Line C28 divided by						
[Lines C27 minus C28] times [Lines D5 plus D6c])			13,638,707.81			12,019,937.06
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,545,958,282.76			1,485,026,268.06
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)			2,299,263,782.30			2,367,524,739.59
9. Total Appropriations Subject to the Limit			,,,,			,221,221,700.00
a. Local Revenues (Line D7b)			1,545,958,282.76			
b. State Subventions (Line D8)			2,299,263,782.30			
c. Less: Excluded Appropriations (Line C23)			59,097,973.60			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			3,786,124,091.46			
(Lines D9a plus D9b minus D9c)			5,700,124,091.46			

Unaudited Actuals Fiscal Year 2017-18 School District Appropriations Limit Calculations

		2017-18 Calculations			2018-19 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00		-	
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary		2017-18 Actual			2018-19 Budget	
11. Adjusted Appropriations Limit (Lines D4 plus D10)12. Appropriations Subject to the Limit			3,786,124,091.46			3,797,117,405.65
(Line D9d)			3,786,124,091.46			
Please provide below an explanation for each entry in the adjustments	column.					
Victoria Reyes		(213) 241-2110				

Gann Contact Person

Contact Phone Number

ATTACHMENT C

LOS ANGELES UNIFIED SCHOOL BOARD OF EDUCATION RESOLUTION NO. 056-18/19

WHEREAS, the Los Angeles Unified School District (the District) established the Fund 761-0000 as deemed "reasonable and proper" by the District; and

WHEREAS, the program accounted for in this Fund has ended; and

WHEREAS, the District has a remaining balance in Fund 761-0000 and the District has determined this balance can be transferred to the General Fund.

THEREFORE, be it resolved that the Governing Board of the Los Angeles Unified School District authorize the closure of Fund 761-0000 and transfer the remaining balance from this Fund to the General Fund.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Board Secretariat

I hereby certify that the foregoing is a full, true, and correct transcript of a resolution duly adopted by the Governing Board named therein at a duly constituted meeting of the said Governing Board, held on September 11, 2018, as it appears upon the minutes of the said meeting held on September 11, 2018.

Signed:

Board Secretariat



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS FINANCIAL REPORT Fiscal Year 2017-18

Unaudited Actuals FINANCIAL REPORTS 2017-18 Unaudited Actuals School District Certification

19 64733 0000000 Form CA

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UNAUDITED ACTUAL FINANCIAL REPORT:		
To the County Superintendent of Schools:	200	
2017-18 UNAUDITED ACTUAL FINANCIAL REPOR' with Education Code Section 41010 and is hereby ap the school district pursuant to Education Code Section Signed: Clerk/Secretary of the Governing Board (Original signature required)	proved and filed by the governing board of	
To the Superintendent of Public Instruction:		
2017-18 UNAUDITED ACTUAL FINANCIAL REPORth by the County Superintendent of Schools pursuant to	T. This report has been verified for accuracy Education Code Section 42100.	
Cianad		
Signed:	Date:	
County Superintendent/Designee (Original signature required)	Date:	
County Superintendent/Designee		
County Superintendent/Designee (Original signature required)		
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep	orts, please contact:	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Teri Stockman Name	orts, please contact: For School District: V. Luis Buendia Name	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Teri Stockman Name Business Services Consultant	orts, please contact: For School District: V. Luis Buendia Name Controller	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Teri Stockman Name	orts, please contact: For School District: V. Luis Buendia Name	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Teri Stockman Name Business Services Consultant Title (562) 922-6135 Telephone	orts, please contact: For School District: V. Luis Buendia Name Controller Title	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual rep For County Office of Education: Teri Stockman Name Business Services Consultant Title (562) 922-6135	orts, please contact: For School District: V. Luis Buendia Name Controller Title (213) 241-7889	

Los Angeles Unified Los Angeles County

Unaudited Actuals FINANCIAL REPORTS 2017-18 Unaudited Actuals Summary of Unaudited Actual Data Submission

19 64733 0000000 Form CA

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	56.89%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2019-20 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	
	,	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	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	Ф2 70C 424 004 4C
		\$3,786,124,091.46
	Appropriations Subject to Limit	\$3,786,124,091.46
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.17%
	Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	

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	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2017-18 Unaudited Actuals	lied For: 2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund		G
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
49	Capital Project Fund for Blended Component Units	<u>U</u>	
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	<u> </u>	G
53	Tax Override Fund	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund	G	G
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
Α	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	
	V 1	- -	

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Suppl 2017-18 Unaudited Actuals	lied For: 2018-19 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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		20	17-18 Unaudited Actu	als		2018-19 Budget		
Description F	Obje Resource Codes Code		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) LCFF Sources	8010-8	5,432,553,515.63	0.00	5,432,553,515.63	5,631,979,528.00	0.00	5,631,979,528.00	3.7%
2) Federal Revenue	8100-8	8,502,375.24	580,458,151.75	588,960,526.99	7,861,114.00	688,522,507.00	696,383,621.00	18.2%
3) Other State Revenue	8300-8	175,015,772.50	791,739,598.60	966,755,371.10	258,778,531.00	762,195,159.00	1,020,973,690.00	5.6%
4) Other Local Revenue	8600-8	799 259,076,794.80	10,342,580.08	269,419,374.88	128,465,391.00	12,035,260.00	140,500,651.00	-47.9%
5) TOTAL, REVENUES		5,875,148,458.17	1,382,540,330.43	7,257,688,788.60	6,027,084,564.00	1,462,752,926.00	7,489,837,490.00	3.2%
B. EXPENDITURES								
1) Certificated Salaries	1000-1	2,099,749,606.02	726,912,849.32	2,826,662,455.34	2,119,834,720.00	684,087,927.05	2,803,922,647.05	-0.8%
2) Classified Salaries	2000-2	999 578,814,391.42	406,058,635.59	984,873,027.01	620,198,225.00	387,629,539.00	1,007,827,764.00	2.3%
3) Employee Benefits	3000-3	999 1,235,108,476.24	788,325,757.79	2,023,434,234.03	1,268,743,976.00	793,709,521.00	2,062,453,497.00	1.9%
4) Books and Supplies	4000-4	999 203,629,490.09	127,602,104.57	331,231,594.66	371,206,619.00	342,112,128.45	713,318,747.45	115.4%
5) Services and Other Operating Expenditures	5000-5	999 395,607,033.02	405,402,958.48	801,009,991.50	475,970,808.00	376,446,036.01	852,416,844.01	6.4%
6) Capital Outlay	6000-6	999 35,606,074.60	25,127,341.32	60,733,415.92	6,810,116.00	2,016,398.00	8,826,514.00	-85.5%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7 7400-7		0.00	5,302,746.44	8,361,730.00	0.00	8,361,730.00	57.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7	(99,514,979.51)	74,919,024.01	(24,595,955.50)	(134,005,408.00)	102,249,373.00	(31,756,035.00)	29.1%
9) TOTAL, EXPENDITURES		4,454,302,838.32	2,554,348,671.08	7,008,651,509.40	4,737,120,786.00	2,688,250,922.51	7,425,371,708.51	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,420,845,619.85	(1,171,808,340.65)	249,037,279.20	1,289,963,778.00	(1,225,497,996.51)	64,465,781.49	-74.1%
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In	8900-8	33,616,546.37	5,501,943.01	39,118,489.38	20,000,000.00	0.00	20,000,000.00	-48.9%
b) Transfers Out	7600-7	53,484,293.54	1,109,875.04	54,594,168.58	60,045,121.00	0.00	60,045,121.00	10.0%
Other Sources/Uses a) Sources	8930-8	312,390.73	0.00	312,390.73	300,000.00	0.00	300,000.00	-4.0%
b) Uses	7630-7	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8	999 (1,140,128,267.27)	1,140,128,267.27	0.00	(1,202,689,691.00)	1,202,689,691.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,159,683,623.71)	1,144,520,335.24	(15,163,288.47)	(1,242,434,812.00)	1,202,689,691.00	(39,745,121.00)	162.1%

			2017	-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			261,161,996.14	(27,288,005.41)	233,873,990.73	47,528,966.00	(22,808,305.51)	24,720,660.49	-89.4%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance As of July 1 - Unaudited		9791	1,602,089,544.64	163,053,900.43	1,765,143,445.07	1,863,251,540.78	135,765,895.02	1,999,017,435.80	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,602,089,544.64	163,053,900.43	1,765,143,445.07	1,863,251,540.78	135,765,895.02	1,999,017,435.80	13.29
d) Other Restatements		9795	0.00	0.00	0.00	(115,515,818.82)	(554,575.40)	(116,070,394.22)	Nev
e) Adjusted Beginning Balance (F1c + F1d)			1,602,089,544.64	163,053,900.43	1,765,143,445.07	1,747,735,721.96	135,211,319.62	1,882,947,041.58	6.79
2) Ending Balance, June 30 (E + F1e)			1,863,251,540.78	135,765,895.02	1,999,017,435.80	1,795,264,687.96	112,403,014.11	1,907,667,702.07	-4.69
Components of Ending Fund Balance a) Nonspendable		0744	0.000.000.40	2.22	0.000.000.40	0.755.040.00	0.00	0.755.040.00	0.00
Revolving Cash		9711	2,839,038.18	0.00	2,839,038.18	2,755,946.00	0.00	2,755,946.00	-2.99
Stores		9712	23,041,870.50	0.00	23,041,870.50	18,580,731.00	0.00	18,580,731.00	-19.49
Prepaid Items		9713	1,682,967.96	0.00	1,682,967.96	7,166,349.00	0.00	7,166,349.00	325.89
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Restricted		9740	0.00	135,765,895.02	135,765,895.02	0.00	112,403,014.11	112,403,014.11	-17.29
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	91,894,433.00	0.00	91,894,433.00	Nev
d) Assigned									
Other Assignments		9780	1,057,387,473.00	0.00	1,057,387,473.00	892,266,404.00	0.00	892,266,404.00	-15.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	75,381,322.00	0.00	75,381,322.00	75,004,168.00	0.00	75,004,168.00	-0.5%
Unassigned/Unappropriated Amount		9790	702.918.869.14	0.00	702,918,869.14	707,596,656.96	0.00	707,596,656.96	0.7%

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			201	7-18 Unaudited Actu	als		2018-19 Budget		
Description R	esource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,135,011,082.21	255,327,908.14	2,390,338,990.35				
1) Fair Value Adjustment to Cash in County Tre	easury	9111	0.00	0.00	0.00				
b) in Banks		9120	10,000.00	0.00	10,000.00				
c) in Revolving Cash Account		9130	2,839,038.18	0.00	2,839,038.18				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	33,011,637.92	494,452.78	33,506,090.70				
4) Due from Grantor Government		9290	17,051,554.11	123,297,767.65	140,349,321.76				
5) Due from Other Funds		9310	10,000,000.00	0.00	10,000,000.00				
6) Stores		9320	23,041,870.50	0.00	23,041,870.50				
7) Prepaid Expenditures		9330	1,682,967.96	0.00	1,682,967.96				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,222,648,150.88	379,120,128.57	2,601,768,279.45				
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	302,023,714.46	172,485,013.13	474,508,727.59				
Due to Grantor Governments		9590	57,372,895.64	599,511.04	57,972,406.68				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	70,269,709.38	70,269,709.38				
6) TOTAL, LIABILITIES			359,396,610.10	243,354,233.55	602,750,843.65				
J. DEFERRED INFLOWS OF RESOURCES									
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)			1,863,251,540.78	135,765,895.02	1,999,017,435.80				

			201	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES			(-,	(2)	(5)	(5)	(=)	(- /	
Principal Apportionment State Aid - Current Year		8011	3,520,198,213.00	0.00	3,520,198,213.00	4,056,264,331.00	0.00	4,056,264,331.00	15.2%
Education Protection Account State Aid - Co	urrent Year	8012	653,977,958.00	0.00	653,977,958.00	385,517,183.00	0.00	385,517,183.00	-41.1%
State Aid - Prior Years		8019	1,231,287.00	0.00	1,231,287.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,756,443.03	0.00	6,756,443.03	6,750,906.00	0.00	6,750,906.00	-0.1%
Timber Yield Tax Other Subventions/In-Lieu Taxes		8022 8029	7,137,322.68	0.00	7,137,322.68	7,137,323.00	0.00	7,137,323.00	0.0%
County & District Taxes		0029	7,137,322.00	0.00	1,131,322.00	7,137,323.00	0.00	1,131,323.00	0.07
Secured Roll Taxes		8041	1,089,776,601.38	0.00	1,089,776,601.38	1,081,031,579.00	0.00	1,081,031,579.00	-0.8%
Unsecured Roll Taxes		8042	31,953,453.00	0.00	31,953,453.00	39,483,937.00	0.00	39,483,937.00	23.6%
Prior Years' Taxes		8043	29,791,752.30	0.00	29,791,752.30	32,722,857.00	0.00	32,722,857.00	9.8%
Supplemental Taxes		8044	27,391,328.88	0.00	27,391,328.88	25,588,475.00	0.00	25,588,475.00	-6.6%
Education Revenue Augmentation Fund (ERAF)		8045	255,167,195.80	0.00	255,167,195.80	247,089,042.00	0.00	247,089,042.00	-3.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	83,496,925.85	0.00	83,496,925.85	33,202,212.00	0.00	33,202,212.00	-60.2%
Penalties and Interest from Delinquent Taxes		8048	848,552.03	0.00	848,552.03	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	15.56	0.00	15.56	314.00	0.00	314.00	1918.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF		0000	(7.70)	0.00	(7.70)	(457.00)	0.00	(457.00)	4040.00/
(50%) Adjustment		8089	(7.78)	0.00	(7.78)	(157.00)	0.00	(157.00)	1918.0%
Subtotal, LCFF Sources			5,707,727,040.73	0.00	5,707,727,040.73	5,914,788,002.00	0.00	5,914,788,002.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Pro		8096	(275,173,525.10)	0.00	(275,173,525.10)	(282,808,474.00)	0.00	(282,808,474.00)	2.8%
Property Taxes Transfers	,	8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Year	s	8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,432,553,515.63	0.00	5,432,553,515.63	5,631,979,528.00	0.00	5,631,979,528.00	3.7%
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	115,188,879.10	115,188,879.10	0.00	113,850,111.00	113,850,111.00	-1.2%
Special Education Discretionary Grants		8182	0.00	25,025,746.44	25,025,746.44	0.00	26,270,867.00	26,270,867.00	5.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	27,723.83	0.00	27,723.83	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	104,493.90	104,493.90	0.00	100,000.00	100,000.00	-4.3%
Interagency Contracts Between LEAs		8285	0.00	2,728,033.30	2,728,033.30	0.00	1,014,804.00	1,014,804.00	-62.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		324,330,542.50	324,330,542.50		398,678,224.00	398,678,224.00	22.9%
Title I, Part D, Local Delinquent Programs	3025	8290		1,066,514.71	1,066,514.71		1,225,417.00	1,225,417.00	14.9%
Title II, Part A, Educator Quality	4035	8290		29,232,201.41	29,232,201.41		32,456,749.00	32,456,749.00	11.0%
Title III, Part A, Immigrant Education								·	
Program	4201	8290		2,074,300.53	2,074,300.53		3,374,722.00	3,374,722.00	62.7%

			201	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner									
Program	4203	8290		10,824,541.48	10,824,541.48		16,054,925.00	16,054,925.00	48.3%
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, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		33,553,783.05	33,553,783.05		21,238,132.00	21,238,132.00	-36.7%
Career and Technical									
Education	3500-3599	8290		5,154,785.92	5,154,785.92		5,151,366.00	5,151,366.00	-0.1%
All Other Federal Revenue	All Other	8290	8,474,651.41	31,174,329.41	39,648,980.82	7,861,114.00	69,107,190.00	76,968,304.00	94.1%
TOTAL, FEDERAL REVENUE			8,502,375.24	580,458,151.75	588,960,526.99	7,861,114.00	688,522,507.00	696,383,621.00	18.2%
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		360,868,648.00	360,868,648.00		360,923,969.00	360,923,969.00	0.0%
Prior Years	6500	8319		244,606.00	244,606.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,131,549.00	3,131,549.00	0.00	3,086,253.00	3,086,253.00	-1.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	90,071,073.00	0.00	90,071,073.00	182,350,459.00	0.00	182,350,459.00	102.5%
Lottery - Unrestricted and Instructional Materials		8560	78,016,504.37	30,071,133.52	108,087,637.89	70,344,114.00	23,126,832.00	93,470,946.00	-13.5%
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		83,017,623.04	83,017,623.04		79,587,919.00	79,587,919.00	-4.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,176,329.96	1,176,329.96		1,485,017.00	1,485,017.00	26.2%
California Clean Energy Jobs Act	6230	8590		28,960,891.00	28,960,891.00		500,000.00	500,000.00	-98.3%
Career Technical Education Incentive Grant Program	6387	8590		12,211,869.66	12,211,869.66		40,960,362.00	40,960,362.00	235.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	40,960,362.00	0.0%
Specialized Secondary	7370	8590		122,692.66	122,692.66		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		(3,039,290.03)	(3,039,290.03)		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,928,195.13	274,973,545.79	281,901,740.92	6,083,958.00	252,524,807.00	258,608,765.00	-8.3%
TOTAL, OTHER STATE REVENUE	, ui 🔾 (1101	5530	175,015,772.50	791,739,598.60	966,755,371.10	258,778,531.00	762,195,159.00	1,020,973,690.00	5.6%

			201	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE			V-7	(=)	(-)	(=)	(=)		
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	544,120.72	0.00	544,120.72	375,000.00	0.00	375,000.00	-31.1%
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	25,417,941.32	0.00	25,417,941.32	26,038,000.00	0.00	26,038,000.00	2.4%
Interest		8660	24,651,481.77	1,000,000.00	25,651,481.77	23,295,568.00	0.00	23,295,568.00	-9.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	70,889.44	0.00	70,889.44	395,759.00	0.00	395,759.00	458.3%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	430,705.99	430,705.99	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	41,072,217.82	19,434.74	41,091,652.56	41,077,599.00	0.00	41,077,599.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	157.00	0.00	157.00	New
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	167,320,143.73	8,736,025.01	176,056,168.74	37,283,308.00	12,035,260.00	49,318,568.00	-72.0%
Tuition		8710	0.00	156,414.34	156,414.34	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			259,076,794.80	10,342,580.08	269,419,374.88	128,465,391.00	12,035,260.00	140,500,651.00	-47.9%
TOTAL, REVENUES			5,875,148,458.17	1,382,540,330.43	7,257,688,788.60	6,027,084,564.00	1,462,752,926.00	7,489,837,490.00	3.2%

		2017	'-18 Unaudited Actu	als		2018-19 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES		, ,		. ,	,		. ,	
Certificated Teachers' Salaries	1100	1,651,088,988.26	447,810,148.67	2,098,899,136.93	1,672,418,937.00	407,876,260.93	2,080,295,197.93	-0.9%
Certificated Pupil Support Salaries	1200	143,906,426.79	125,563,720.70	269,470,147.49	144,621,830.00	134,625,076.00	279,246,906.00	3.6%
Certificated Supervisors' and Administrators' Salaries	1300	241,061,395.93	69,895,715.30	310,957,111.23	248,480,037.00	59,273,490.12	307,753,527.12	-1.0%
Other Certificated Salaries	1900	63,692,795.04	83,643,264.65	147,336,059.69	54,313,916.00	82,313,100.00	136,627,016.00	-7.3%
TOTAL, CERTIFICATED SALARIES		2,099,749,606.02	726,912,849.32	2,826,662,455.34	2,119,83 <u>4,720.00</u>	684,087,927.05	2,803,922,647.05	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	7,645,300.71	230,710,135.20	238,355,435.91	36,802,307.00	213,511,423.00	250,313,730.00	5.0%
Classified Support Salaries	2200	258,814,618.71	83,339,255.10	342,153,873.81	269,204,169.00	89,561,417.00	358,765,586.00	4.9%
Classified Supervisors' and Administrators' Salaries	2300	22,793,535.45	2,878,436.57	25,671,972.02	22,030,669.00	2,318,843.00	24,349,512.00	-5.2%
Clerical, Technical and Office Salaries	2400	225,254,530.66	39,382,060.21	264,636,590.87	227,899,668.00	33,846,058.00	261,745,726.00	-1.1%
Other Classified Salaries	2900	64,306,405.89	49,748,748.51	114,055,154.40	64,261,412.00	48,391,798.00	112,653,210.00	-1.2%
TOTAL, CLASSIFIED SALARIES		578,814,391.42	406,058,635.59	984,873,027.01	620,198,225.00	387,629,539.00	1,007,827,764.00	2.3%
EMPLOYEE BENEFITS			,,		,,		.,,	
STRS	3101-3102	295,349,603.76	326,092,768.59	621,442,372.35	347,200,527.00	308,888,845.00	656,089,372.00	5.6%
PERS	3201-3202	83,822,159.84	55,056,134.80	138,878,294.64	123,968,652.00	62,570,116.00	186,538,768.00	34.3%
OASDI/Medicare/Alternative	3301-3302	71,682,470.93	41,318,792.85	113,001,263.78	76,932,029.00	41,641,483.00	118,573,512.00	4.9%
Health and Welfare Benefits	3401-3402	465,328,824.75	223,306,708.14	688,635,532.89	462,355,346.00	262,850,842.00	725,206,188.00	5.3%
Unemployment Insurance	3501-3502	2,003,453.72	802,984.14	2,806,437.86	1,713,305.00	655,099.00	2,368,404.00	-15.6%
Workers' Compensation	3601-3602	75,521,943.44	31,841,620.07	107,363,563.51	81,921,611.00	32,687,795.00	114,609,406.00	6.7%
OPEB, Allocated	3701-3702	98,627,133.03	38,536,167.77	137,163,300.80	174,652,506.00	84,415,341.00	259,067,847.00	88.9%
OPEB, Active Employees	3751-3752	142,750,620.37	71,370,581.43	214,121,201.80	0.00	0.00	0.00	-100.0%
Other Employee Benefits	3901-3902	22,266.40	0.00	22,266.40	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS		1,235,108,476.24	788,325,757.79	2,023,434,234.03	1,268,743,976.00	793,709,521.00	2,062,453,497.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	77,833,344.01	30,141,792.94	107,975,136.95	107,729,951.00	23,131,692.00	130,861,643.00	21.2%
Books and Other Reference Materials	4200	1,260,975.72	9,771,855.75	11,032,831.47	681,530.00	40,221.00	721,751.00	-93.5%
Materials and Supplies	4300	104,982,538.92	72,409,379.50	177,391,918.42	253,720,792.00	317,042,347.45	570,763,139.45	221.8%
Noncapitalized Equipment	4400	19,474,167.51	15,167,395.22	34,641,562.73	7,394,370.00	1,793,421.00	9,187,791.00	-73.5%
Food	4700	78,463.93	111,681.16	190,145.09	1,679,976.00	104,447.00	1,784,423.00	838.5%
TOTAL, BOOKS AND SUPPLIES		203,629,490.09	127,602,104.57	331,231,594.66	371,206,619.00	342,112,128.45	713,318,747.45	115.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	57,670,822.67	306,806,666.13	364,477,488.80	58,037,280.00	294,771,709.00	352,808,989.00	-3.2%
Travel and Conferences	5200	5,416,632.94	8,031,591.88	13,448,224.82	3,570,165.00	1,149,099.00	4,719,264.00	-64.9%
Dues and Memberships	5300	2,373,977.39	88,504.98	2,462,482.37	2,137,408.00	400.00	2,137,808.00	-13.2%
Insurance	5400 - 5450	39,032,177.86	0.00	39,032,177.86	51,302,449.00	0.00	51,302,449.00	31.4%
Operations and Housekeeping Services	5500	137,543,420.37	70,759.73	137,614,180.10	144,913,946.00	15,000.00	144,928,946.00	5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	11,878,818.61	5,231,710.87	17,110,529.48	14,248,669.00	14,569,527.00	28,818,196.00	68.4%
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	(172,906.56)	0.00	(172,906.56)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800	125,223,284.71	84,815,852.92	210,039,137.63	182,277,879.00	65,653,965.01	247,931,844.01	18.0%
Communications	5900	16,640,805.03	357,871.97	16,998,677.00	19,483,012.00	286,336.00	19,769,348.00	16.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		395,607,033.02	405,402,958.48	801,009,991.50	475,970,808.00	376,446,036.01	852,416,844.01	6.4%

	<u> </u>		201	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY			(-)	ζ=/	(-)	(=)	(=/	ν.,	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	3,639.72	0.00	3,639.72	0.00	0.00	0.00	-100.09
Buildings and Improvements of Buildings		6200	7,677,878.97	20,846,214.56	28,524,093.53	107,158.00	0.00	107,158.00	-99.6%
Books and Media for New School Libraries		0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	27,924,555.91	4,281,126.76	32,205,682.67	6,702,958.00	2,016,398.00	8,719,356.00	-72.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			35,606,074.60	25,127,341.32	60,733,415.92	6,810,116.00	2,016,398.00	8,826,514.00	-85.5%
OTHER OUTGO (excluding Transfers of In	idirect Costs)								
Tuition									
Tuition for Instruction Under Interdistrict		7440	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	118,366.00	0.00	118,366.00	650,466.00	0.00	650,466.00	449.5%
Tuition, Excess Costs, and/or Deficit Paym Payments to Districts or Charter Schools	ients	7141	50,875.00	0.00	50,875.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	3,641,588.63	0.00	3,641,588.63	6,000,000.00	0.00	6,000,000.00	64.8%
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 App To Districts or Charter Schools	portionments 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	0500	1223	-	0.00	0.00		0.00	0.00	0.07
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,012,663.72	0.00	1,012,663.72	1,003,008.00	0.00	1,003,008.00	-1.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	38,637.97	0.00	38,637.97	50,407.00	0.00	50,407.00	30.5%
Other Debt Service - Principal		7439	440,615.12	0.00	440,615.12	657,849.00	0.00	657,849.00	49.3%
TOTAL, OTHER OUTGO (excluding Transfe			5,302,746.44	0.00	5,302,746.44	8,361,730.00	0.00	8,361,730.00	57.7%
OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS								
Transfers of Indirect Costs		7310	(74,919,024.01)	74,919,024.01	0.00	(102,249,373.00)	102,249,373.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(24,595,955.50)	0.00	(24,595,955.50)	(31,756,035.00)	0.00	(31,756,035.00)	29.1%
TOTAL, OTHER OUTGO - TRANSFERS O	F INDIRECT COSTS		(99,514,979.51)	74,919,024.01	(24,595,955.50)	(134,005,408.00)	102,249,373.00	(31,756,035.00)	29.1%
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TOTAL, EXPENDITURES			4,454,302,838.32	2,554,348,671.08	7,008,651,509.40	4,737,120,786.00	2,688,250,922.51	7,425,371,708.51	5.9%

			201	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS	Resource Codes	Codes	(A)	(6)	(0)	(6)	(E)	(F)	Car
INTERFUND TRANSFERS IN									
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		0044	0.00	0.00	0.00	0.00	0.00	0.00	0.00/
Redemption Fund Other Authorized Interfund Transfers In		8914 8919	0.00 13,616,546.37	5,501,943.01	0.00 19,118,489.38	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0919	33,616,546.37	5,501,943.01	39,118,489.38	20,000,000.00	0.00	20,000,000.00	-48.9%
			33,010,340.31	3,301,943.01	39,110,409.30	20,000,000.00	0.00	20,000,000.00	-40.970
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	24,831,528.90	0.00	24,831,528.90	33,804,319.00	0.00	33,804,319.00	36.1%
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	1,188,095.00	0.0%
To: Cafeteria Fund		7616	1,067,301.87	0.00	1,067,301.87	1,188,095.00 25,052,707.00	0.00		11.3%
Other Authorized Interfund Transfers Out		7619	27,585,462.77	1,109,875.04 1,109,875.04	28,695,337.81		0.00	25,052,707.00	-12.7%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			53,484,293.54	1,109,875.04	54,594,168.58	60,045,121.00	0.00	60,045,121.00	10.0%
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	200,000.00	0.00	200,000.00	300,000.00	0.00	300,000.00	50.0%
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	112,390.73	0.00	112,390.73	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			312,390.73	0.00	312,390.73	300,000.00	0.00	300,000.00	-4.0%
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	(1,140,128,267.27)	1,140,128,267.27	0.00	(1,202,689,691.00)	1,202,689,691.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,140,128,267.27)	1,140,128,267.27	0.00	(1,202,689,691.00)	1,202,689,691.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,159,683,623.71)	1,144,520,335.24	(15,163,288.47)	(1,242,434,812.00)	1,202,689,691.00	(39,745,121.00)	162.1%

			201	7-18 Unaudited Actu	als		2018-19 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	5,432,553,515.63	0.00	5,432,553,515.63	5,631,979,528.00	0.00	5,631,979,528.00	3.7%
2) Federal Revenue		8100-8299	8,502,375.24	580,458,151.75	588,960,526.99	7,861,114.00	688,522,507.00	696,383,621.00	18.2%
3) Other State Revenue		8300-8599	175,015,772.50	791,739,598.60	966,755,371.10	258,778,531.00	762,195,159.00	1,020,973,690.00	5.6%
4) Other Local Revenue		8600-8799	259,076,794.80	10,342,580.08	269,419,374.88	128,465,391.00	12,035,260.00	140,500,651.00	-47.9%
5) TOTAL, REVENUES			5,875,148,458.17	1,382,540,330.43	7,257,688,788.60	6,027,084,564.00	1,462,752,926.00	7,489,837,490.00	3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,586,250,944.96	1,574,808,931.75	4,161,059,876.71	2,780,684,265.00	1,730,670,379.38	4,511,354,644.38	8.4%
2) Instruction - Related Services	2000-2999		653,690,326.32	327,982,77 <u>6.06</u>	981,673,102.38	649,919,893.00	277,304,260.12	927,224,153.12	-5.5%
3) Pupil Services	3000-3999		412,189,050.34	221,796,384.41	633,985,434.75	404,372,163.00	223,261,619.00	627,633,782.00	-1.0%
4) Ancillary Services	4000-4999		27,884,125.26	102,998,751.84	130,882,877.10	36,962,325.00	96,725,575.00	133,687,900.00	2.1%
5) Community Services	5000-5999		5,242,397.84	668,132.48	5,910,530.32	7,072,453.00	1,178,085.00	8,250,538.00	39.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		229,642,520.17	77,086,530.01	306,729,050.18	229,065,381.00	104,162,516.00	333,227,897.00	8.6%
8) Plant Services	8000-8999		534,099,751.72	249,007,164.53	783,106,916.25	620,682,576.00	254,948,488.01	875,631,064.01	11.8%
9) Other Outgo	9000-9999	Except 7600-7699	5,303,721.71	0.00	5,303,721.71	8,361,730.00	0.00	8,361,730.00	57.7%
10) TOTAL, EXPENDITURES			4,454,302,838.32	2,554,348,671.08	7,008,651,509.40	4,737,120,786.00	2,688,250,922.51	7,425,371,708.51	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER									
FINANCING SOURCES AND USES (A5 - B1) D. OTHER FINANCING SOURCES/USES	U)		1,420,845,619.85	(1,171,808,340.65)	249,037,279.20	1,289,963,778.00	(1,225,497,996.51)	64,465,781.49	-74.1%
D. OTHER PHANCING SOURCES/USES									
Interfund Transfers a) Transfers in		8900-8929	33,616,546.37	5,501,943.01	39,118,489.38	20,000,000.00	0.00	20,000,000.00	-48.9%
b) Transfers Out		7600-7629	53,484,293.54	1,109,875.04	54,594,168.58	60,045,121.00	0.00	60,045,121.00	10.0%
2) Other Sources/Uses		. 000 . 020	30, 10 1,200.04	.,,	5 .,55 ., .55.00	30,3 .3, .2 1.00	3.00	33,3 .3, .2 1.00	13.370
a) Sources		8930-8979	312,390.73	0.00	312,390.73	300,000.00	0.00	300,000.00	-4.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,140,128,267.27)	1,140,128,267.27	0.00	(1,202,689,691.00)	1,202,689,691.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US	SES		(1,159,683,623.71)	1,144,520,335.24	(15,163,288.47)	(1,242,434,812.00)	1,202,689,691.00	(39,745,121.00)	162.1%

	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			
Description Fun			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			261,1 <u>61,996.14</u>	(27,288,005.41)	233,873,990.73	47,528,966.00	(22,808,305.51)	24,720,660.49	-89.4%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance As of July 1 - Unaudited		9791	1,602,089,544.64	163,053,900.43	1,765,143,445.07	1,863,251,540.78	135,765,895.02	1,999,017,435.80	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,602,089,544.64	163,053,900.43	1,765,143,445.07	1,863,251,540.78	135,765,895.02	1,999,017,435.80	13.2%
d) Other Restatements		9795	0.00	0.00	0.00	(115,515,818.82)	(554,575.40)	(116,070,394.22)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,602,089,544.64	163,053,900.43	1,765,143,445.07	1,747,735,721.96	135,211,319.62	1,882,947,041.58	6.7%
2) Ending Balance, June 30 (E + F1e)			1,863,251,540.78	135,765,895.02	1,999,017,435.80	1,795,264,687.96	112,403,014.11	1,907,667,702.07	-4.6%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	2,839,038.18	0.00	2,839,038.18	2,755,946.00	0.00	2,755,946.00	-2.9%
Stores		9712	23,041,870.50	0.00	23,041,870.50	18,580,731.00	0.00	18,580,731.00	-19.4%
Prepaid Items		9713	1,682,967.96	0.00	1,682,967.96	7,166,349.00	0.00	7,166,349.00	325.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	135,765,895.02	135,765,895.02	0.00	112,403,014.11	112,403,014.11	-17.2%
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	0.00	0.00	0.00	91,894,433.00	0.00	91,894,433.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,057,387,473.00	0.00	1,057,387,473.00	892,266,404.00	0.00	892,266,404.00	-15.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	75,381,322.00	0.00	75,381,322.00	75,004,168.00	0.00	75,004,168.00	-0.5%
Unassigned/Unappropriated Amount		9790	702,918,869.14	0.00	702,918,869.14	707,596,656.96	0.00	707,596,656.96	0.7%

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

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		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	2,879,424.09	7,300,000.15
5650	FEMA Public Assistance Funds	131,901.90	0.00
5810	Other Restricted Federal	5,331,289.71	5,939,999.40
6230	California Clean Energy Jobs Act	108,120,131.17	89,215,732.18
6286		519,752.64	0.00
6500	Special Education	3,897,675.60	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	24,441.97	0.00
7085	Learning Communities for School Success Program	4,242.24	0.00
7338	College Readiness Block Grant	10,039,519.61	6,692,662.38
7810	Other Restricted State	163,164.39	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	1,307,766.04	3,254,620.00
9010	Other Restricted Local	3,346,585.66	0.00
Total, Restric	eted Balance	135,765,895.02	112,403,014.11

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,522,522.57	13,112,472.00	-3.0%
3) Other State Revenue		8300-8599	106,142,901.39	103,048,054.00	-2.9%
4) Other Local Revenue		8600-8799	4,486,853.82	4,123,244.00	-8.1%
5) TOTAL, REVENUES			124,152,277.78	120,283,770.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	59,246,721.66	56,089,732.00	-5.3%
2) Classified Salaries		2000-2999	15,271,267.89	16,202,741.00	6.1%
3) Employee Benefits		3000-3999	39,588,119.21	37,336,807.00	-5.7%
4) Books and Supplies		4000-4999	8,380,968.78	27,552,849.00	228.8%
5) Services and Other Operating Expenditures		5000-5999	6,057,549.90	3,662,610.00	-39.5%
6) Capital Outlay		6000-6999	697,082.15	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	400,696.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,474,994.75	5,668,766.00	26.7%
9) TOTAL, EXPENDITURES			134,117,400.34	146,513,505.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,965,122.56)	(26,229,735.00)	163.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	39,172.00	0.00	-100.0%
b) Transfers Out		7600-7629	15,000.00	0.00	-100.0%
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			24,172.00	0.00	-100.0%

<u>Description</u>	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,940,950.56)	(26,229,735.00)	163.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	34,364,491.76	24,423,541.20	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,364,491.76	24,423,541.20	-28.9%
d) Other Restatements		9795	0.00	1,832,693.80	New
e) Adjusted Beginning Balance (F1c + F1d)			34,364,491.76	26,256,235.00	-23.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			24,423,541.20	26,500.00	-99.9%
Revolving Cash		9711	16,500.00	26,500.00	60.6%
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	9,719,523.31	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	14,687,517.89	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS				4	
Cash a) in County Treasury		9110	24,423,147.31		
	,	9110			
Fair Value Adjustment to Cash in County Treasury	•		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	1,516,486.65		
4) Due from Grantor Government		9290	5,432,472.05		
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			31,388,606.01		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	6,854,402.60		
2) Due to Grantor Governments		9590	1,212.33		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	109,449.88		
6) TOTAL, LIABILITIES		- 300	6,965,064.81		
I. DEFERRED INFLOWS OF RESOURCES			3,330,001.01		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3030	0.00		
'			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,423,541.20		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	344,355.80	183,517.00	-46.7%
Career and Technical Education	3500-3599	8290	966,550.27	710,060.00	-26.5%
All Other Federal Revenue	All Other	8290	12,211,616.50	12,218,895.00	0.1%
TOTAL, FEDERAL REVENUE			13,522,522.57	13,112,472.00	-3.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	99,617,176.63	101,550,069.00	1.9%
All Other State Revenue	All Other	8590	6,525,724.76	1,497,985.00	-77.0%
TOTAL, OTHER STATE REVENUE			106,142,901.39	103,048,054.00	-2.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	308,273.64	368,248.00	19.5%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8671	3,347,635.13	2,905,271.00	-13.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	830,945.05	849,725.00	2.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,486,853.82	4,123,244.00	-8.1%
TOTAL, REVENUES			124,152,277.78	120,283,770.00	-3.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES	Resource oddes	Object Oodes	Onadulted Actuals	Dauget	Difference
Certificated Teachers' Salaries		1100	38,504,487.21	37,684,187.00	-2.1%
Certificated Pupil Support Salaries		1200	3,373,232.69	2,732,575.00	-19.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,149,179.76	15,672,970.00	-8.6%
Other Certificated Salaries		1900	219,822.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES		1000	59,246,721.66	56,089,732.00	-5.3%
CLASSIFIED SALARIES			39,240,721.00	30,069,732.00	-5.57
Classified Instructional Salaries		2100	21,989.41	613,154.00	2688.4%
Classified Support Salaries		2200	6,751,338.83	6,946,919.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,052,162.25	8,112,117.00	0.79
Other Classified Salaries		2900	445,777.40	530,551.00	19.0%
TOTAL, CLASSIFIED SALARIES			15,271,267.89	16,202,741.00	6.19
EMPLOYEE BENEFITS					
STRS		3101-3102	12,489,129.32	8,920,450.00	-28.6%
PERS		3201-3202	2,516,448.61	2,872,497.00	14.1%
OASDI/Medicare/Alternative		3301-3302	2,169,801.99	2,066,835.00	-4.7%
Health and Welfare Benefits		3401-3402	13,413,491.55	15,815,799.00	17.9%
Unemployment Insurance		3501-3502	54,911.44	44,096.00	-19.7%
Workers' Compensation		3601-3602	2,100,517.17	2,172,140.00	3.4%
OPEB, Allocated		3701-3702	2,834,420.18	5,444,990.00	92.1%
OPEB, Active Employees		3751-3752	4,009,398.95	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,588,119.21	37,336,807.00	-5.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	27,415.71	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,003,447.45	27,552,849.00	293.4%
Noncapitalized Equipment		4400	1,350,105.62	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,380,968.78	27,552,849.00	228.89

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	262,835.33	0.00	-100.0%
Dues and Memberships		5300	18,086.85	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,546,249.10	2,895,146.00	13.7%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	626,935.47	352,014.00	-43.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,219,699.67	14,000.00	-99.4%
Communications		5900	383,743.48	401,450.00	4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		6,057,549.90	3,662,610.00	-39.5%
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	72,858.57	0.00	-100.0%
Equipment		6400	624,223.58	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			697,082.15	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				3.00	
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	400,696.00	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 C	Conto)		400,696.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,474,994.75	5,668,766.00	26.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		4,474,994.75	5,668,766.00	26.7%
TOTAL, EXPENDITURES			134,117,400.34	146,513,505.00	9.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS		0.2,000		Jungo	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	39,172.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			39,172.00	0.00	-100.0%
INTERFUND TRANSFERS OUT			33, 1. 2.00	0.00	
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,172.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,522,522.57	13,112,472.00	-3.0%
,					
3) Other State Revenue		8300-8599	106,142,901.39	103,048,054.00	-2.9%
4) Other Local Revenue		8600-8799	4,486,853.82	4,123,244.00	-8.1%
5) TOTAL, REVENUES			124,152,277.78	120,283,770.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		66,318,716.19	78,350,887.00	18.1%
2) Instruction - Related Services	2000-2999		41,418,591.36	40,641,782.00	-1.9%
3) Pupil Services	3000-3999		5,183,918.19	3,889,739.00	-25.0%
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		4,474,994.75	5,668,766.00	26.7%
8) Plant Services	8000-8999		16,320,483.85	17,962,331.00	10.1%
9) Other Outgo	9000-9999	Except 7600-7699	400,696.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			134,117,400.34	146,513,505.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,965,122.56)	(26,229,735.00)	163.2%
D. OTHER FINANCING SOURCES/USES			(3,333)		
1) Interfund Transfers					
a) Transfers In		8900-8929	39,172.00	0.00	-100.0%
b) Transfers Out		7600-7629	15,000.00	0.00	-100.0%
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		0000-0000	24,172.00	0.00	-100.0%

			2017-18	2018-19	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,940,950.56)	(26,229,735.00)	163.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,364,491.76	24,423,541.20	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,364,491.76	24,423,541.20	-28.9%
d) Other Restatements		9795	0.00	1,832,693.80	New
e) Adjusted Beginning Balance (F1c + F1d)			34,364,491.76	26,256,235.00	-23.6%
2) Ending Balance, June 30 (E + F1e)			24,423,541.20	26,500.00	-99.9%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	16,500.00	26,500.00	60.6%
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	9,719,523.31	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	14,687,517.89	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%

Los Angeles Unified Los Angeles County

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

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	2017-18	2018-19
Description	Unaudited Actuals	Budget
Adult Education Block Grant Program	8,312,097.68	0.00
Adult Education Block Grant Data and Accountability	1,407,425.63	0.00
tod Ralanco	0.710.523.31	0.00
1	Adult Education Block Grant Program	Adult Education Block Grant Program Adult Education Block Grant Data and Accountability 1,407,425.63

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES				- Lunger	2
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,639,308.00	4,860,416.00	-13.8%
3) Other State Revenue		8300-8599	124,248,999.50	122,633,193.00	-1.3%
4) Other Local Revenue		8600-8799	2,286,430.86	2,045,830.00	-10.5%
5) TOTAL, REVENUES			132,174,738.36	129,539,439.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	40,722,725.79	40,593,007.00	-0.3%
Classified Salaries		2000-2999	49,202,648.79	50,090,787.00	1.8%
3) Employee Benefits		3000-3999	55,690,510.60	57,109,836.00	2.5%
4) Books and Supplies		4000-4999	2,318,474.35	4,780,343.00	106.2%
5) Services and Other Operating Expenditures		5000-5999	2,852,282.23	3,053,249.00	7.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,200.00	237,600.00	200.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,220,411.75	7,792,891.00	25.3%
9) TOTAL, EXPENDITURES			157,086,253.51	163,657,713.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(24,911,515.15)	(34,118,274.00)	37.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	24,831,528.90	33,804,319.00	36.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0000			
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			24,831,528.90	33,804,319.00	36.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,986.25)	(313,955.00)	292.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	394,860.83	314,874.58	-20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			394,860.83	314,874.58	-20.3%
d) Other Restatements		9795	0.00	180.42	New
e) Adjusted Beginning Balance (F1c + F1d)			394,860.83	315,055.00	-20.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			314,874.58	1,100.00	-99.7%
a) Nonspendable Revolving Cash		9711	0.00	1,100.00	New
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	314,874.58	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	13,903,836.80		
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			
			20,012.94		
4) Due from Grantor Government		9290	3,725,999.53		
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			17,649,849.27		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	7,327,833.67		
2) Due to Grantor Governments		9590	4,941.64		
3) Due to Other Funds		9610	10,000,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,199.38		
6) TOTAL, LIABILITIES			17,334,974.69		
. 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)			314,874.58		

Baradatta.	December On the	Obligat Onder	2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	5,639,308.00	4,860,416.00	-13.8%
TOTAL, FEDERAL REVENUE			5,639,308.00	4,860,416.00	-13.8%
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	121,072,065.50	122,345,693.00	1.1%
All Other State Revenue	All Other	8590	3,176,934.00	287,500.00	-91.0%
TOTAL, OTHER STATE REVENUE			124,248,999.50	122,633,193.00	-1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	118,520.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,785,659.90	2,024,830.00	13.4%
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	382,250.53	21,000.00	-94.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,286,430.86	2,045,830.00	-10.5%
TOTAL, REVENUES			132,174,738.36	129,539,439.00	-2.0%

	_		2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	34,677,912.02	34,343,728.00	-1.0%
Certificated Pupil Support Salaries		1200	10,590.15	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,034,223.62	6,249,279.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			40,722,725.79	40,593,007.00	-0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	40,000,901.19	38,221,317.00	-4.4%
Classified Support Salaries		2200	4,710,534.19	6,744,193.00	43.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,491,213.41	5,125,277.00	14.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			49,202,648.79	50,090,787.00	1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,555,437.06	6,382,598.00	-25.4%
PERS		3201-3202	6,471,909.10	7,745,877.00	19.7%
OASDI/Medicare/Alternative		3301-3302	4,197,682.63	4,750,046.00	13.2%
Health and Welfare Benefits		3401-3402	23,415,100.20	26,372,783.00	12.6%
Unemployment Insurance		3501-3502	64,566.60	56,635.00	-12.3%
Workers' Compensation		3601-3602	2,540,697.73	2,726,777.00	7.3%
OPEB, Allocated		3701-3702	3,237,795.65	9,075,120.00	180.3%
OPEB, Active Employees		3751-3752	7,207,321.63	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			55,690,510.60	57,109,836.00	2.5%
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	2,168,548.54	4,780,343.00	120.4%
Noncapitalized Equipment		4400	149,925.81	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,318,474.35	4,780,343.00	106.2%

Description I	Resource Codes C	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		.,		g.	
Subagreements for Services		5100	421.26	0.00	-100.0%
Travel and Conferences		5200	94,439.72	25,349.00	-73.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,774,904.83	1,931,881.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	26,267.89	153,980.00	486.2%
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	470,1 <u>12.78</u>	345,324.00	-26.5%
Communications		5900	486,135.75	596,715.00	22.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		2,852,282.23	3,053,249.00	7.0%
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	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 C	osts)		79,200.00	237,600.00	200.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,220,411.75	7,792,891.00	25.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS		6,220,411.75	7,792,891.00	25.3%
TOTAL, EXPENDITURES			157,086,253.51	163,657,713.00	4.2%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	24,831,528.90	33,804,319.00	36.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			24,831,528.90	33,804,319.00	36.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		7099	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.07
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 EINANGING SOURCES/USES					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,831,528.90	33,804,319.00	36.1%

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Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,639,308.00	4,860,416.00	-13.8%
3) Other State Revenue		8300-8599	124,248,999.50	122,633,193.00	-1.3%
4) Other Local Revenue		8600-8799	2,286,430.86	2,045,830.00	-10.5%
5) TOTAL, REVENUES			132,174,738.36	129,539,439.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		123,565,921.87	120,745,133.00	-2.3%
2) Instruction - Related Services	2000-2999		17,145,090.79	20,146,949.00	17.5%
3) Pupil Services	3000-3999		13,619.56	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,220,411.75	7,792,891.00	25.3%
8) Plant Services	8000-8999		10,062,009.54	14,735,140.00	46.4%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	237,600.00	200.0%
10) TOTAL, EXPENDITURES			157,086,253.51	163,657,713.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(24,911,515.15)	(34,118,274.00)	37.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	04 004 500 00	00 004 040 00	00.40/
a) Transfers In		8900-8929	24,831,528.90	33,804,319.00	36.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			24,831,528.90	33,804,319.00	36.1%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,986.25)	(313,955.00)	<u> 292.5%</u>
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	394,860.83	314,874.58	-20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			394,860.83	314,874.58	-20.3%
d) Other Restatements		9795	0.00	180.42	New
e) Adjusted Beginning Balance (F1c + F1d)			394,860.83	315,055.00	-20.2%
2) Ending Balance, June 30 (E + F1e)			314,874.58	1,100.00	-99.7%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	1,100.00	New
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	314,874.58	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%

Los Angeles Unified Los Angeles County

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

19 64733 0000000 Form 12

		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
Total, Restri	icted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	345,319,906.71	384,763,731.00	11.4%
3) Other State Revenue		8300-8599	22,813,381.71	25,595,250.00	12.2%
4) Other Local Revenue		8600-8799	10,566,146.31	9,490,711.00	-10.2%
5) TOTAL, REVENUES			378,699,434.73	419,849,692.00	10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	94,614,782.70	93,962,924.00	-0.7%
3) Employee Benefits		3000-3999	87,308,151.52	90,047,820.00	3.1%
4) Books and Supplies		4000-4999	166,343,076.41	189,713,114.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	3,310,247.77	3,931,575.00	18.8%
6) Capital Outlay		6000-6999	91,150.38	91,879.00	0.8%
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	13,900,549.00	18,294,378.00	31.6%
9) TOTAL, EXPENDITURES			365,567,957.78	396,041,690.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,131,476.95	23,808,002.00	81.3%
D. OTHER FINANCING SOURCES/USES			,,		
1) Interfund Transfers					
a) Transfers In		8900-8929	1,067,301.87	1,188,095.00	11.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		0000-0000	1,067,301.87	1,188,095.00	11.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,198,778.82	24,996,097.00	76.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	64,167,925.43	78,366,704.25	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,167,925.43	78,366,704.25	22.1%
d) Other Restatements		9795	0.00	(9,308,555.25)	New
e) Adjusted Beginning Balance (F1c + F1d)			64,167,925.43	69,058,149.00	7.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			78,366,704.25	94,054,246.00	20.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,015,431.15	5,748,280.00	-18.1%
Prepaid Items		9713	44,870.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	71,306,402.60	88,305,966.00	23.8%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	59,321,994.13		
The County Treasury 1) Fair Value Adjustment to Cash in County Treasury	,	9110	0.00		
b) in Banks	1	9111	742.93		
c) in Revolving Cash Account		9120	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	24,928.30		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	766,604.74		
4) Due from Grantor Government		9290	18,673,673.94		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	7,015,431.15		
7) Prepaid Expenditures		9330	44,870.50		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			85,848,245.69		
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	6,665,707.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	815,834.29		
6) TOTAL, LIABILITIES			7,481,541.44		
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)			78,366,704.25		

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	326,825,872.06	384,763,731.00	17.7%
Donated Food Commodities		8221	18,354,436.04	0.00	-100.0%
All Other Federal Revenue		8290	139,598.61	0.00	-100.0%
TOTAL, FEDERAL REVENUE			345,319,906.71	384,763,731.00	11.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	22,813,381.71	25,595,250.00	12.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,813,381.71	25,595,250.00	12.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,761,030.05	9,247,649.00	-5.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	474,338.68	243,062.00	-48.8%
Net Increase (Decrease) in the Fair Value of Investment	S	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	330,777.58	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			10,566,146.31	9,490,711.00	-10.2%
TOTAL, REVENUES			378,699,434.73	419,849,692.00	10.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES	Resource codes	Object Codes	Ollaudited Actuals	Buuget	Difference
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	92,883,196.56	91,668,370.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	149,810.44	157,317.00	5.0%
Clerical, Technical and Office Salaries		2400	1,570,908.20	2,128,056.00	35.5%
Other Classified Salaries		2900	10,867.50	9,181.00	-15.5%
TOTAL, CLASSIFIED SALARIES			94,614,782.70	93,962,924.00	-0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,873,957.87	16,972,785.00	22.3%
OASDI/Medicare/Alternative		3301-3302	7,140,954.99	7,195,976.00	0.8%
Health and Welfare Benefits		3401-3402	45,881,443.64	46,559,274.00	1.5%
Unemployment Insurance		3501-3502	69,542.98	60,044.00	-13.7%
Workers' Compensation		3601-3602	2,692,924.90	2,824,370.00	4.9%
OPEB, Allocated		3701-3702	3,420,882.00	16,435,371.00	380.4%
OPEB, Active Employees		3751-3752	14,228,445.14	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			87,308,151.52	90,047,820.00	3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,080,816.86	12,012,094.00	194.4%
Noncapitalized Equipment		4400	158,230.31	180,558.00	14.1%
Food		4700	162,104,029.24	177,520,462.00	9.5%
TOTAL, BOOKS AND SUPPLIES			166,343,076.41	189,713,114.00	14.0%

Description Reso	urce Codes Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	130,195.38	222,386.00	70.8%
Dues and Memberships	5300	19,008.75	39,360.00	107.19
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	362,300.27	357,667.00	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	5,188.38	31,863.00	514.19
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	2,516,8 <u>50.68</u>	2,839,801.00	12.8%
Communications	5900	276,704.31	440,498.00	59.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	:S	3,310,247.77	3,931,575.00	18.89
CAPITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	91,150.38	0.00	-100.09
Equipment Replacement	6500	0.00	91,879.00	Nev
TOTAL, CAPITAL OUTLAY		91,150.38	91,879.00	0.8%
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	13,900,549.00	18,294,378.00	31.69
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	S	13,900,549.00	18,294,378.00	31.69

Proceeded to a	December On the	Obligat Oadaa	2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,067,301.87	1,188,095.00	11.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,067,301.87	1,188,095.00	11.3%
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 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)			1,067,301.87	1,188,095.00	11.3%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	345,319,906.71	384,763,731.00	11.4%
3) Other State Revenue		8300-8599	22,813,381.71	25,595,250.00	12.2%
4) Other Local Revenue		8600-8799	10,566,146.31	9,490,711.00	-10.2%
5) TOTAL, REVENUES			378,699,434.73	419,849,692.00	10.9%
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		351,303,172.73	377,389,645.00	7.4%
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		13,900,549.00	18,294,378.00	31.6%
8) Plant Services	8000-8999		364,236.05	357,667.00	-1.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			365,567,957.78	396,041,690.00	8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			13,131,476.95	23,808,002.00	81.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	1,067,301.87	1,188,095.00	11.3%
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			1,067,301.87	1,188,095.00	11.3%

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,198,778.82	24,996,097.00	76.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,167,925.43	78,366,704.25	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,167,925.43	78,366,704.25	22.1%
d) Other Restatements		9795	0.00	(9,308,555.25)	New
e) Adjusted Beginning Balance (F1c + F1d)			64,167,925.43	69,058,149.00	7.6%
2) Ending Balance, June 30 (E + F1e)			78,366,704.25	94,054,246.00	20.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,015,431.15	5,748,280.00	-18.1%
Prepaid Items		9713	44,870.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	71,306,402.60	88,305,966.00	23.8%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

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		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	71,306,402.60	83,415,742.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.00	4,890,224.00
Total, Restr	icted Balance	71,306,402.60	88,305,966.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES		•			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,357,691.88	16,444,392.00	-35.2%
5) TOTAL, REVENUES			25,357,691.88	16,444,392.00	-35.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	54,382,064.32	121,096,746.00	122.7%
3) Employee Benefits		3000-3999	26,909,488.08	58,090,269.00	115.9%
4) Books and Supplies		4000-4999	2,767,181.29	8,687,423.00	213.9%
5) Services and Other Operating Expenditures		5000-5999	54,435,224.04	52,788,190.00	-3.0%
6) Capital Outlay		6000-6999	483,155,411.17	356,674,515.00	-26.2%
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			621,649,368.90	597,337,143.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(596,291,677.02)	(580,892,751.00)	-2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	94,224,255.53	0.00	-100.0%
b) Transfers Out		7600-7629	39,833,977.00	0.00	-100.0%
Other Sources/Uses a) Sources		8930-8979	1,350,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,404,390,278.53	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			808,098,601.51	(580,892,751.00)	-171.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	701,423,441.37	1,509,702,265.90	115.2%
b) Audit Adjustments		9793	180,223.02	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			701,603,664.39	1,509,702,265.90	115.2%
d) Other Restatements		9795	0.00	85,426,739.10	New
e) Adjusted Beginning Balance (F1c + F1d)			701,603,664.39	1,595,129,005.00	127.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,509,702,265.90	1,014,236,254.00	-32.8%
a) Nonspendable Revolving Cash		9711	417,151.03	3,624,771.00	768.9%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,499,811,345.28	1,000,766,688.00	-33.3%
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	9,473,769.59	9,844,795.00	3.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Proprietter	December On the	Object Oct	2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	1,590,879,816.05		
1) Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	417,151.03		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,680,537.03		
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			1,599,977,504.11		
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	90,275,238.21		
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			90,275,238.21		
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)			1,509,702,265.90		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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			0.00	3.30	3.370
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		0020	0.00	0.00	0.070
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	494,417.78	776,000.00	57.0%
Interest		8660	15,876,753.60	15,668,392.00	-1.3%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,986,520.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,357,691.88	16,444,392.00	-35.2%
TOTAL, REVENUES			25,357,691.88	16,444,392.00	-35.2%

Pagarintian	December Orde	Object Oct	2017-18	2018-19	Percent
<u>Description</u>	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,598,407.79	49,587,497.00	552.6%
Classified Supervisors' and Administrators' Salaries		2300	9,592,714.49	14,109,072.00	47.1%
Clerical, Technical and Office Salaries		2400	37,126,130.46	57,400,177.00	54.6%
Other Classified Salaries		2900	64,811.58	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			54,382,064.32	121,096,746.00	122.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	53,089.41	0.00	-100.0%
PERS		3201-3202	8,285,262.54	21,830,740.00	163.5%
OASDI/Medicare/Alternative		3301-3302	4,015,692.65	9,273,783.00	130.9%
Health and Welfare Benefits		3401-3402	7,857,552.27	18,722,000.00	138.3%
Unemployment Insurance		3501-3502	27,242.41	73,417.00	169.5%
Workers' Compensation		3601-3602	1,524,233.84	3,633,606.00	138.4%
OPEB, Allocated		3701-3702	1,640,367.35	4,556,723.00	177.8%
OPEB, Active Employees		3751-3752	3,506,047.61	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,909,488.08	58,090,269.00	115.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,127,502.08	8,687,423.00	308.3%
Noncapitalized Equipment		4400	639,679.21	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,767,181.29	8,687,423.00	213.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	264,228.81	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,051.55	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ıts	5600	124,921.54	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	172,906.56	0.00	-100.0%

Description F	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	53,736,418.27	52,788,190.00	-1.8%
Communications		5900	129,697.31	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		54,435,224.04	52,788,190.00	-3.0%
CAPITAL OUTLAY					
Land		6100	134,737.44	0.00	-100.0%
Land Improvements		6170	10,233,507.07	0.00	-100.0%
Buildings and Improvements of Buildings		6200	402,416,646.26	356,674,515.00	-11.4%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	70,370,520.40	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			483,155,411.17	356,674,515.00	-26.2%
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					
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 Co	osts)		0.00	0.00	0.0%
TOTAL. EXPENDITURES			621.649.368.90	597.337.143.00	-3.9%

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS				- Sungor	
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	94,224,255.53	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			94,224,255.53	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	6,281,334.41	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	33,552,642.59	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			39,833,977.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	1,350,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,350,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,404,390,278.53	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,357,691.88	16,444,392.0 <u>0</u>	-35.2%
5) TOTAL, REVENUES			25,357,691.88	16,444,392.00	-35.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		620,944,368.90	597,337,143.00	-3.8%
9) Other Outgo	9000-9999	Except 7600-7699	705,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			621,649,368.90	597,337,143.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(596,291,677.02)	(580,892,751.00)	-2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	94,224,255.53	0.00	-100.0%
b) Transfers Out		7600-7629	39,833,977.00	0.00	-100.0%
Other Sources/Uses a) Sources		8930-8979	1,350,000,000.00	0.00	-100.0%
a) Sources b) Uses		7630-7699	0.00	0.00	-100.0%
ŕ					
Contributions TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	1,404,390,278.53	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			808,098,601.51	(580,892,751.00)	-171.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	701,423,441.37	1,509,702,265.90	115.2%
b) Audit Adjustments		9793	180,223.02	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			701,603,664.39	1,509,702,265.90	115.2%
d) Other Restatements		9795	0.00	85,426,739.10	New
e) Adjusted Beginning Balance (F1c + F1d)			701,603,664.39	1,595,129,005.00	127.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,509,702,265.90	1,014,236,254.00	-32.8%
a) Nonspendable Revolving Cash		9711	417,151.03	3,624,771.00	768.9%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,499,811,345.28	1,000,766,688.00	-33.3%
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	9,473,769.59	9,844,795.00	3.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified Los Angeles County

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

19 64733 0000000 Form 21

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	1,499,811,345.28	1,000,766,688.00
Total, Restric	ted Balance	1,499,811,345.28	1,000,766,688.00

Description	Resource Codes Object Code	2017-18 s Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	106,389,253.59	83,800,000.00	-21.2%
5) TOTAL, REVENUES		106,389,253.59	83,800,000.00	-21.2%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	430,957.34	516,262.00	19.8%
3) Employee Benefits	3000-3999	229,928.25	239,458.00	4.1%
4) Books and Supplies	4000-4999	2,449.55	34,126.00	1293.2%
5) Services and Other Operating Expenditures	5000-5999	1,558,682.01	3,263,367.00	109.4%
6) Capital Outlay	6000-6999	90,233,431.65	64,947,822.00	-28.0%
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		92,455,448.80	69,001,035.00	-25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		13,933,804.79	14,798,965.00	6.2%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	10,789,683.92	0.00	-100.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(10,789,683.92)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,144,120.87	14,798,965.00	370.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	233,970,841.28	237,114,962.15	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			233,970,841.28	237,114,962.15	1.3%
d) Other Restatements		9795	0.00	14,791,218.85	New
e) Adjusted Beginning Balance (F1c + F1d)			233,970,841.28	251,906,181.00	7.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			237,114,962.15	266,705,146.00	12.5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	237,114,962.15	266,705,146.00	12.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	221,171,267.13		
The state of	,	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		9133	0.00		
Collections Awaiting Deposit Investments		9140	0.00		
Accounts Receivable		9200			
·			30,396,500.65		
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			251,567,767.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	14,452,805.63		
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			14,452,805.63		
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)			237,114,962.15		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,838,792.36	3,800,000.00	-1.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Fees and Contracts					-
Mitigation/Developer Fees		8681	102,550,461.23	80,000,000.00	-22.0%
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			106,389,253.59	83,800,000.00	-21.2%
TOTAL, REVENUES			106,389,253.59	83,800,000.00	-21.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,272.21	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	100,479.09	106,691.00	6.2%
Clerical, Technical and Office Salaries		2400	329,206.04	388,035.00	17.9%
Other Classified Salaries		2900	0.00	21,536.00	New
TOTAL, CLASSIFIED SALARIES			430,957.34	516,262.00	19.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	66,335.46	89,351.00	34.7%
OASDI/Medicare/Alternative		3301-3302	31,554.28	40,315.00	27.8%
Health and Welfare Benefits		3401-3402	71,179.70	67,179.00	-5.6%
Unemployment Insurance		3501-3502	214.39	318.00	48.3%
Workers' Compensation		3601-3602	12,077.34	15,493.00	28.3%
OPEB, Allocated		3701-3702	7,399.63	26,802.00	262.2%
OPEB, Active Employees		3751-3752	41,167.45	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			229,928.25	239,458.00	4.1%
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	1,512.87	34,126.00	2155.7%
Noncapitalized Equipment		4400	936.68	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,449.55	34,126.00	1293.2%

Description F	Resource Codes Object Code	2017-18 s Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES			_	
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.86	1,300.00	151062.8%
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	s 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	1,558,681.15	3,008,977.00	93.0%
Communications	5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	1,558,682.01	3,263,367.00	109.4%
CAPITAL OUTLAY				
Land	6100	270,106.69	0.00	-100.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	89,545,266.62	64,936,178.00	-27.5%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	418,058.34	11,644.00	-97.2%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		90,233,431.65	64,947,822.00	-28.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)	0.00	0.00	0.0%
TOTAL EVDENDITUDES		00 455 440 00	60 004 025 00	QE 40/
TOTAL, EXPENDITURES		92,455,448.80	69,001,035.00	-25.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS	Resource oddes	Object Oddes	Olidanted Actuals	Budget	Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0010	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.07
To: State School Building Fund/					
County School Facilities Fund		7613	700,000.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	10,089,683.92	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,789,683.92	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources		0000	0.00	0.00	0.07
Transfers from Funds of					
Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.0%
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,789,683.92)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	106,389,253.59	83,800,000.00	-21.2%
5) TOTAL, REVENUES			106,389,253.59	83,800,000.00	-21.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,326,698.85	1,476,559.00	11.3%
8) Plant Services	8000-8999		91,128,749.95	67,524,476.00	-25.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			92,455,448.80	69,001,035.00	-25.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,933,804.79	14,798,965.00	6.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,789,683.92	0.00	-100.0%
2) Other Sources/Uses			.,,	3.00	
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,789,683.92)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,144,120.87	14,798,965.00	370.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	233,970,841.28	237,114,962.15	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			233,970,841.28	237,114,962.15	1.3%
d) Other Restatements		9795	0.00	14,791,218.85	New
e) Adjusted Beginning Balance (F1c + F1d)			233,970,841.28	251,906,181.00	7.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			237,114,962.15	266,705,146.00	12.5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	237,114,962.15	266,705,146.00	12.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified Los Angeles County

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

19 64733 0000000 Form 25

		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
Total, Restric	ted Balance	0.00	0.00

1) LCFF Sources 2) Federal Revenue 310-8299 0.00 0.00 0.08 3) Other State Revenue 8300-8599 0.00 0.00 0.00 0.09 4) Other Local Revenue 8600-8799 187,777.87 0.00 1-100.09 5) TOTAL REVENUES 1000-1999 0.00 0.00 0.00 0.00 0.00 0.00 0.00						
A REVENUES 1) LCFF Sources 810-8009 2) Federal Revenue 8100-8209 3) Other State Revenue 8300-8509 4) Other Local Revenue 8600-8799 187,777.87 0.00 100.09 187,777.87 0.00 100.09 187,777.87 0.00 0.09 0.09 0.09 0.09 0.00 0.09 0.00 0.00 0.09 187,777.87 0.00 0.00 0.09 0.00 0.09 0.00 0.09 0.00 0.00 0.09 0.00	Description	Resource Codes	Object Codes			
2) Federal Revenue 8100-8299 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	A. REVENUES					
2) Federal Revenue 8100-8299 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						
3) Other State Revenue 8300-8599 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1) LCFF Sources		8010-8099	0.00	0.00	0.0%
4) Other Local Revenue 8600-8799 187,777.87 0.00 1-100.09 5) TOTAL REVENUES 187,777.87 0.00 1-00.09 8) EXPENDITURES 1000-1999 0.00 0.00 0.00 0.09 2) Classified Salaries 2000-2999 0.00 0.00 0.00 0.09 3) Employee Benefits 3000-3999 0.00 0.00 0.00 0.09 4) Books and Supplies 4000-4999 0.00 0.00 0.00 0.09 5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.00 0.09 6) Capital Outlay 6000-6999 0.00 5.474,451.00 New 7) Other Outgo (excluding Transfers of Indirect Costs 7000-7999 0.00 0.00 0.00 0.09 8) Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00 0.00 0.09 9) TOTAL, EXPENDITURES 0.00 5.474,451.00 New 7) OTHER FINANCING SOURCE AND USES (A5 - B9) 187,777.87 (5.474,451.00 -3015.49 D. OTHER FINANCING SOURCES/USES 19) 187,777.87 (5.474,451.00 -0.09 5) Transfers Out 7600-7629 625,591.96 0.00 -0.00 0.09 5) Uses 7630-7699 0.00 0.00 0.00 0.09 5) Uses 7630-7699 0.00 0.00 0.00 0.09 5) Uses 7630-7699 0.00 0.00 0.00 0.00 5,000 0.00 0.00 5,000	2) Federal Revenue		8100-8299	0.00	0.00	0.0%
187,777.87	3) Other State Revenue		8300-8599	0.00	0.00	0.0%
B. EXPENDITURES 1) Certificated Salaries 1000-1999 0.00 0.00 0.00 0.00 2) Classified Salaries 2000-2999 0.00 0.00 0.00 0.00 0.00 3) Employee Benefits 3000-3999 0.00 0.00 0.00 0.00 4) Books and Supplies 5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.00 0.00 6) Capital Outlay 600-6999 0.00 5.474,451.00 New 7) Other Outgo (excluding Transfers of Indirect Costs) 7400-7499 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	4) Other Local Revenue		8600-8799	187,777.87	0.00	-100.0%
1) Certificated Salaries 1000-1999 0.00 0.00 0.00 0.09 2) Classified Salaries 2000-2999 0.00 0.00 0.00 0.00 3) Employee Benefits 3000-3999 0.00 0.00 0.00 0.00 4) Books and Supplies 4000-4999 0.00 0.00 0.00 0.00 5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.00 0.00 6) Capital Outlay 6000-6999 0.00 5,474,451.00 New 7,000-7299, 7400-7499 0.00 0.00 0.00 8) Other Outgo (excluding Transfers of Indirect Costs 7300-7399 0.00 0.00 0.00 9) TOTAL, EXPENDITURES 0.00 5,474,451.00 New 7,000-7499 0.00 0.00 0.00 18) Other Financing Sources And USES (A5 - B9) 187,777.87 (5,474,451.00 -3015.49 D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers a) Transfers h 8900-8929 0.00 0.00 0.00 0.00 b) Transfers Out 7600-7629 625,591.96 0.00 1.00.09 c) Output Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00 0.00 c) Output Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00 0.00 c) Output Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00 0.00 c) Output Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00 0.00 c) Output Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00 0.00 c) Output Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00 0.00 c) Output Sources/Uses 8930-8999 0.00 0.00 0.00 0.00 0.00 c) Output Sources/Uses 8930-8999 0.00 0.00 0.00 0.00 0.00 c) Output Sources/Uses 8930-8999 0.00 0.00 0.00 0.00 0.00 c) Output Sources/Uses 8930-8999 0.00 0.00 0.00 0.00 0.00 c) Output Sources/Uses 8930-8999 0.00 0.00 0.00 0.00 0.00 c) Output Sources/Uses 8930-8999 0.00 0.00 0.00 0.00 0.00 c) Output Sources/Uses 8930-8999 0.00 0.00 0.00 0.00 0.00 c) Output	5) TOTAL, REVENUES			187,777.87	0.00	-100.0%
2) Classified Salaries 2000-2999 0.00 0.00 0.00 0.09 3) Employee Benefits 3000-3999 0.00 0.00 0.00 0.00 4) Books and Supplies 4000-4999 0.00 0.00 0.00 0.00 5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.00 0.00 6) Capital Outlay 6000-6999 0.00 5,474,451.00 New 7) Other Outgo (excluding Transfers of Indirect 7100-7299, Costs) 7400-7499 0.00 0.00 0.00 8) Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00 0.00 0.00 9) TOTAL, EXPENDITURES 0.00 5,474,451.00 New C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 0.00 0.00 b) Transfers Out 7600-7629 625,591.96 0.00 0.00 0.00 2) Other Sources/Uses a) Sources a) Sources 8930-8979 0.00 0.00 0.00 0.00 b) Uses 7630-7699 0.00 0.00 0.00 0.00 3) Contributions 8980-8999 0.00 0.00 0.00 0.00	B. EXPENDITURES					
3) Employee Benefits 3000-3999 0.00 0.00 0.00 0.09 4) Books and Supplies 4000-4999 0.00 0.00 0.00 0.00 0.09 5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.00 0.00 0.00 0.00 0.00	1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
4) Books and Supplies 4000-4999 0.00 0.00 0.00 0.09 5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.00 0.00 6) Capital Outlay 6000-6999 0.00 5,474,451.00 New 7) Other Outgo (excluding Transfers of Indirect 7100-7299, Costs) 7400-7499 0.00 0.00 0.00 0.00 8) Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00 0.00 0.00 9) TOTAL, EXPENDITURES 0.00 5,474,451.00 New C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 18FORE OTHER FINANCING SOURCES AND USES (A5 - B9) 187,777.87 (5,474,451.00) -3015.49 D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers of Indirect Costs 8900-8929 0.00 0.00 0.00 0.09 b) Transfers Out 7600-7629 625,591.96 0.00 -100.09 2) Other Sources/Uses 8930-8979 0.00 0.00 0.00 0.09 b) Uses 7630-7699 0.00 0.00 0.00 0.09 3) Contributions 8980-8999 0.00 0.00 0.00 0.09	2) Classified Salaries		2000-2999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.00 0.00 0.00 0.00 0.00	3) Employee Benefits		3000-3999	0.00	0.00	0.0%
6) Capital Outlay 6000-6999 0.00 5,474,451.00 New 7100-7299, Costs) 7400-7499 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	4) Books and Supplies		4000-4999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs 7100-7299, Costs) 7400-7499 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
Costs 7400-7499 0.00 0.00 0.09 0.09 0.09 0.09 0.00 0.09 0.09 0.09 0.09 0.00 0.09 0.09 0.00 0.09 0.09 0.00 0.09 0.09 0.00 0.09 0.00 0.09 0.00 0.09 0.00 0.09 0.00 0.09 0.00 0.09 0.09 0.09 0.00 0.09 0	6) Capital Outlay		6000-6999	0.00	5,474,451.00	New
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 7600-7629 2) Other Sources/Uses a) Sources 8930-8979 b) Uses 7630-7699 0.00 0.00 0.09 0.09 0.09 0.09 0.00 0.09				0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 7600-7629 2) Other Sources/Uses a) Sources 8930-8979 b) Uses 7630-7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) 187,777.87 (5,474,451.00) -3015.4% D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 -100.0% b) Transfers Out 7600-7629 625,591.96 0.00 -100.0% 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00 0.0% 0.0% 0.00 0.0% 0.0% 0.00 0.0% 0.0% 0.00 0.0% 0.0%	9) TOTAL, EXPENDITURES			0.00	5,474,451.00	New
### FINANCING SOURCES AND USES (A5 - B9) 187,777.87	C. EXCESS (DEFICIENCY) OF REVENUES					
1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0				187,777.87	(5,474,451.00)	-3015.4%
a) Transfers In 8900-8929 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	D. OTHER FINANCING SOURCES/USES					
2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00 b) Uses 7630-7699 0.00 0.00 0.00 3) Contributions 8980-8999 0.00 0.00 0.00	•		8900-8929	0.00	0.00	0.0%
a) Sources 8930-8979 0.00 0.00 0.00 0.00	b) Transfers Out		7600-7629	625,591.96	0.00	-100.0%
b) Uses 7630-7699 0.00 0.00 0.0% 3) Contributions 8980-8999 0.00 0.00 0.0%	•		8930-8970	0.00	0.00	
3) Contributions 8980-8999 0.00 0.00 0.0%	•					
	•					
	4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	(625,591.96)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(437,814.09)	(5,474,451.00)	1150.4%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	6,133,845.60	5,696,031.51	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,133,845.60	5,696,031.51	-7.1%
d) Other Restatements		9795	0.00	(221,580.51)	New
e) Adjusted Beginning Balance (F1c + F1d)			6,133,845.60	5,474,451.00	-10.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			5,696,031.51	0.00	-100.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,696,031.51	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%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	11,722,232.99		
1) Fair Value Adjustment to Cash in County Treasu	ry	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	65,206.21		
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			11,787,439.20		
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) - (l6 + J2)			5,696,031.51		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	187,7 <u>7</u> 7.87	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	S	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			187,777.87	0.00	-100.0%
TOTAL, REVENUES			187,777.87	0.00	-100.0%

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

Description F	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	3	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 EXPENDIT	URES		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	5,474,451.00	Nev
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	5,474,451.00	Nev
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 Co	osts)		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	625,591.96	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			625,591.96	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(625,591.96)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	187,777.87	0.00	-100.0%
5) TOTAL, REVENUES			187,777.87	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	5,474,451.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	5,474,451.00	New
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			187,777.87	(5,474,451.00)	-3015.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	0.00	0.00	0.00/
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	625,591.96	0.00	-100.0%
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			(625,591.96)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(437,814.09)	(5,474,451.00)	1150.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,133,845.60	5,696,031.51	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,133,845.60	5,696,031.51	-7.1%
d) Other Restatements		9795	0.00	(221,580.51)	New
e) Adjusted Beginning Balance (F1c + F1d)			6,133,845.60	5,474,451.00	-10.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			5,696,031.51	0.00	-100.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,696,031.51	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%

Los Angeles Unified Los Angeles County

Unaudited Actuals State School Building Lease-Purchase Fund Exhibit: Restricted Balance Detail

19 64733 0000000 Form 30

		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
7710	State School Facilities Projects	5,696,031.51	0.00
Total, Restric	eted Balance	5,696,031.51	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES		•			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	50,699,566.45	16,690,807.00	-67.1%
4) Other Local Revenue		8600-8799	4,143,352.94	3,974,527.00	-4.1%
5) TOTAL, REVENUES			54,842,919.39	20,665,334.00	-62.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,109,631.13	0.00	-100.0%
3) Employee Benefits		3000-3999	568,396.81	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	25,347.00	New
5) Services and Other Operating Expenditures		5000-5999	207,953.53	2,847,791.00	1269.4%
6) Capital Outlay		6000-6999	41,850,927.99	45,615,907.00	9.0%
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			43,736,909.46	48,489,045.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,106,009.93	(27,823,711.00)	-350.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,981,334.41	0.00	-100.0%
b) Transfers Out		7600-7629	69,053,815.57	0.00	-100.0%
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			(62,072,481.16)	0.00	-100.0%

<u>Description</u>	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,966,471.23)	(27,823,711.00)	-45.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	293,266,012.43	242,299,541.20	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			293,266,012.43	242,299,541.20	-17.4%
d) Other Restatements		9795	0.00	(19,686,688.20)	New
e) Adjusted Beginning Balance (F1c + F1d)			293,266,012.43	222,612,853.00	-24.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			242,299,541.20	194,789,142.00	-19.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	242,299,541.20	194,789,142.00	-19.6%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS		32,000 00000	S.Iddullou Actuals	Duagot	Difference
1) Cash					
a) in County Treasury		9110	244,493,406.00		
Fair Value Adjustment to Cash in County Treasury	/	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,394,483.90		
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			245,887,889.90		
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	3,588,348.70		
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			3,588,348.70		
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					

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	50,699,566.45	16,690,807.00	-67.1%
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			50,699,566.45	16,690,807.00	-67.1%
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	4,143,352.94	3,974,527.00	-4.1%
Net Increase (Decrease) in the Fair Value of Investment	s	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			4,143,352.94	3,974,527.00	-4.1%
TOTAL, REVENUES			54.842.919.39	20,665,334.00	-62.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	97,884.75	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,011,746.38	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,109,631.13	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	163,011.11	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	83,497.17	0.00	-100.0%
Health and Welfare Benefits		3401-3402	178,319.88	0.00	-100.0%
Unemployment Insurance		3501-3502	553.13	0.00	-100.0%
Workers' Compensation		3601-3602	33,048.94	0.00	-100.0%
OPEB, Allocated		3701-3702	47,537.09	0.00	-100.0%
OPEB, Active Employees		3751-3752	62,429.49	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			568,396.81	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	25,347.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	25,347.00	New

Description Res	ource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	865.30	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	207,088.23	2,847,791.00	1275.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	RES		207,953.53	2,847,791.00	1269.4%
CAPITAL OUTLAY					
Land		6100	763,844.80	0.00	-100.0%
Land Improvements		6170	2,157,071.02	0.00	-100.0%
Buildings and Improvements of Buildings		6200	37,390,715.50	45,615,907.00	22.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,539,296.67	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,850,927.99	45,615,907.00	9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	s)		0.00	0.00	0.0%
					

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	6,981,334.41	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,981,334.41	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	69,053,815.57	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			69,053,815.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(62,072,481.16)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	50,699,566.45	16,690,807.00	-67.1%
4) Other Local Revenue		8600-8799	4,14 <u>3,352.94</u>	3,974,527.0 <u>0</u>	-4.1%
5) TOTAL, REVENUES			54,842,919.39	20,665,334.00	-62.3%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		43,736,909.46	48,489,045.00	10.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,736,909.46	48,489,045.00	10.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,106,009.93	(27,823,711.00)	-350.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					400.004
a) Transfers In		8900-8929	6,981,334.41	0.00	-100.0%
b) Transfers Out		7600-7629	69,053,815.57	0.00	-100.0%
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			(62,072,481.16)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,966,471.23)	(27,823,711.00)	-45.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	293,266,012.43	242,299,541.20	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			293,266,012.43	242,299,541.20	-17.4%
d) Other Restatements		9795	0.00	(19,686,688.20)	New
e) Adjusted Beginning Balance (F1c + F1d)			293,266,012.43	222,612,853.00	-24.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			242,299,541.20	194,789,142.00	-19.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	242,299,541.20	194,789,142.00	-19.6%
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%

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

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		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
7710	State School Facilities Projects	242,299,541.20	194,789,142.00
Total, Restric	ted Balance	242,299,541.20	194,789,142.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES		•			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	259,375.00	3,322,009.00	1180.8%
3) Other State Revenue		8300-8599	320,467.25	2,850,973.00	789.6%
4) Other Local Revenue		8600-8799	47,781,012.79	48,458,767.00	1.4%
5) TOTAL, REVENUES			48,360,855.04	54,631,749.00	13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,368,800.86	2,664,658.00	12.5%
3) Employee Benefits		3000-3999	1,072,292.14	898,350.00	-16.2%
4) Books and Supplies		4000-4999	257,107.09	1,035,621.00	302.8%
5) Services and Other Operating Expenditures		5000-5999	1,885,369.69	488,023.00	-74.1%
6) Capital Outlay		6000-6999	11,943,609.74	21,602,215.00	80.9%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,527,179.52	26,688,867.00	52.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,833,675.52	27,942,882.00	-9.4%
D. OTHER FINANCING SOURCES/USES			33,333,373.02	27,002.00	0
1) Interfund Transfers					
a) Transfers In		8900-8929	2,299,361.46	0.00	-100.0%
b) Transfers Out		7600-7629	28,845,737.50	20,010,000.00	-30.6%
Other Sources/Uses a) Sources		8930-8979	36.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0300-0333	(26,546,340.04)	(20,010,000.00)	-24.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,287,335.48	7,932,882.00	85.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	139,790,685.48	144,078,020.96	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,790,685.48	144,078,020.96	3.1%
d) Other Restatements		9795	0.00	(9,227,436.96)	New
e) Adjusted Beginning Balance (F1c + F1d)			139,790,685.48	134,850,584.00	-3.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			144,078,020.96	142,783,466.00	-0.9%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	141,740,271.71	140,451,949.00	-0.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	2,337,749.25	2,331,517.00	-0.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	143,000,926.82		
	m.	9111			
The state of	ıy		0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,562,536.63		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	936,637.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			145,500,100.90		
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	1,422,079.94		
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			1,422,079.94		
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)			144,078,020.96		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	259,375.00	3,322,009.00	1180.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			259,375.00	3,322,009.00	1180.8%
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	320,467.25	2,850,973.00	789.6%
TOTAL, OTHER STATE REVENUE			320,467.25	2,850,973.00	789.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	31,329,964.68	30,050,000.00	-4.1%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,193,622.43	2,160,000.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investmen	nts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	14,257,425.68	16,248,767.00	14.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,781,012.79	48,458,767.00	1.4%
TOTAL, REVENUES			48,360,855.04	54,631,749.00	13.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	997,778.87	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	279,299.65	496,684.00	77.8%
Clerical, Technical and Office Salaries		2400	1,091,722.34	2,167,974.00	98.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,368,800.86	2,664,658.00	12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	335,338.30	481,258.00	43.5%
OASDI/Medicare/Alternative		3301-3302	179,691.27	203,903.00	13.5%
Health and Welfare Benefits		3401-3402	307,008.69	19,926.00	-93.5%
Unemployment Insurance		3501-3502	1,2 <u>02.61</u>	1,630.00	35.5%
Workers' Compensation		3601-3602	66,964.96	79,986.00	19.4%
OPEB, Allocated		3701-3702	77,551.59	111,647.00	44.0%
OPEB, Active Employees		3751-3752	104,534.72	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,072,292.14	898,350.00	-16.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	257,107.09	1,035,621.00	302.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			257,107.09	1,035,621.00	302.8%

Description Resource SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services	Codes Object Codes	Unaudited Actuals	Budget	Difference
Subagraements for Services				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	15,258.02	0.00	-100.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	1,243.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	71,613.95	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	1,797,254.72	488,023.00	-72.8%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,885,369.69	488,023.00	-74.1%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	163,153.07	0.00	-100.0%
Buildings and Improvements of Buildings	6200	6,918,425.37	21,602,215.00	212.2%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	4,862,031.30	0.00	-100.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		11,943,609.74	21,602,215.00	80.9%
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%
			26,688,867.00	52.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,299,361.46	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,299,361.46	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	20,000,000.00	20,000,000.00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,845,737.50	10,000.00	-99.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,845,737.50	20,010,000.00	-30.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	36.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			36.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,546,340.04)	(20,010,000.00)	-24.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	259,375.00	3,322,009.00	1180.8%
3) Other State Revenue		8300-8599	320,467.25	2,850,973.00	789.6%
4) Other Local Revenue		8600-8799	47,781,012.79	48,458,767.0 <u>0</u>	1.4%
5) TOTAL, REVENUES			48,360,855.04	54,631,749.00	13.0%
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		17,527,179.52	26,688,867.00	52.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,527,179.52	26,688,867.00	52.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			30,833,675.52	27,942,882.00	-9.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	2,299,361.46	0.00	-100.0%
b) Transfers Out		7600-7629	28,845,737.50	20,010,000.00	-30.6%
2) Other Sources/Uses					
a) Sources		8930-8979	36.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,546,340.04)	(20,010,000.00)	-24.6%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,287,335.48	7,932,882.00	85.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139,790,685.48	144,078,020.96	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,790,685.48	144,078,020.96	3.1%
d) Other Restatements		9795	0.00	(9,227,436.96)	New
e) Adjusted Beginning Balance (F1c + F1d)			139,790,685.48	134,850,584.00	-3.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			144,078,020.96	142,783,466.00	-0.9%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	141,740,271.71	140,451,949.00	-0.9%
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	2,337,749.25	2,331,517.00	-0.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Los Angeles Unified Los Angeles County

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5650	FEMA Public Assistance Funds	1,613,778.24	1,520,290.00
7810	Other Restricted State	2,041,989.48	0.00
9010	Other Restricted Local	138,084,503.99	138,931,659.00
Total, Restric	eted Balance	141,740,271.71	140,451,949.00

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES		•			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,774,129.64	68,884,758.00	0.2%
3) Other State Revenue		8300-8599	3,488,490.00	5,235,630.00	50.1%
4) Other Local Revenue		8600-8799	809,677,309.29	901,243,670.00	11.3%
5) TOTAL, REVENUES			881,939,928.93	975,364,058.00	10.6%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,034,528,911.99	954,640,307.00	-7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,034,528,911.99	954,640,307.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(152,588,983.06)	20,723,751.00	-113.6%
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%
Other Sources/Uses a) Sources		8930-8979	198,459,650.30	0.00	-100.0%
b) Uses		7630-7699	53,030.60	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			198,406,619.70	0.00	-100.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,817,636.64	20,723,751.00	-54.8%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	764,292,660.28	810,110,296.92	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			764,292,660.28	810,110,296.92	6.0%
d) Other Restatements		9795	0.00	32,224,123.08	New
e) Adjusted Beginning Balance (F1c + F1d)			764,292,660.28	842,334,420.00	10.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			810,110,296.92	863,058,171.00	6.5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	810,110,296.92	863,058,171.00	6.5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	844,696,916.60		
Fair Value Adjustment to Cash in County Treasur	nv.	9111	0.00		
	y	9120			
b) in Banks			0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	83,385,108.95		
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			928,082,025.55		
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	117,971,728.63		
2) TOTAL, DEFERRED INFLOWS			117,971,728.63		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			810,110,296.92		

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	68,774,129.64	68,884,758.00	0.2%
TOTAL, FEDERAL REVENUE			68,774,129.64	68,884,758.00	0.2%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,488,490.00	5,235,630.00	50.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,488,490.00	5,235,630.00	50.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	725,389,823.00	801,953,494.00	10.6%
Unsecured Roll		8612	31,686,301.00	37,925,060.00	19.7%
Prior Years' Taxes		8613	19,612,533.00	31,614,650.00	61.2%
Supplemental Taxes		8614	22,938,939.00	20,144,936.00	-12.2%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	2,888,684.00	5,820,988.00	101.5%
Interest		8660	6,166,860.00	3,784,542.00	-38.6%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	994,169.29	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			809,677,309.29	901,243,670.00	11.3%
TOTAL, REVENUES			881,939,928.93	975,364,058.00	10.6%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

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<u>Description</u>	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	560,960,000.00	432,005,000.00	-23.0%
Bond Interest and Other Service Charges		7434	473,568,911.99	522,635,307.00	10.4%
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 C	osts)		1,034,528,911.99	954,640,307.00	-7.7%
TOTAL, EXPENDITURES			1,034,528,911.99	954,640,307.00	-7.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	198,459,650.30	0.00	-100.0%
(c) TOTAL, SOURCES			198,459,650.30	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	53,030.60	0.00	-100.0%
(d) TOTAL, USES			53,030.60	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)			198,406,619.70	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,774,129.64	68,884,758.00	0.2%
3) Other State Revenue		8300-8599	3,488,490.00	5,235,630.00	50.1%
4) Other Local Revenue		8600-8799	809,677,309.29	901,243,670.00	11.3%
5) TOTAL, REVENUES			881,939,928.93	975,364,058.00	10.6%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,034,528,911.99	954,640,307.00	-7.7%
10) TOTAL, EXPENDITURES			1,034,528,911.99	954,640,307.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(152,588,983.06)	20,723,751.00	-113.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2002 2002	2.22	2.22	0.004
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	198,459,650.30	0.00	-100.0%
b) Uses		7630-7699	53,030.60	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			198,406,619.70	0.00	-100.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,817,636.64	20,723,751.00	-54.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	764,292,660.28	810,110,296.92	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			764,292,660.28	810,110,296.92	6.0%
d) Other Restatements		9795	0.00	32,224,123.08	New
e) Adjusted Beginning Balance (F1c + F1d)			764,292,660.28	842,334,420.00	10.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			810,110,296.92	863,058,171.00	6.5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	810,110,296.92	863,058,171.00	6.5%
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%

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

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_		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
9010	Other Restricted Local	810,110,296.92	863,058,171.00
Total, Restric	ted Balance	810,110,296.92	863,058,171.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,183.96	0.00	-100.0%
5) TOTAL, REVENUES			6,183.96	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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	398,430.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	398,430.00	New
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,183.96	(398,430.00)	-6543.0%
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%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		_	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,183.96	(398,430.00)	-6543.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	394,754.34	400,938.30	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			394,754.34	400,938.30	1.6%
d) Other Restatements		9795	0.00	(2,508.30)	New
e) Adjusted Beginning Balance (F1c + F1d)			394,754.34	398,430.00	0.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			400,938.30	0.00	-100.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	400,938.30	0.00	-100.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	398,732.86		
The second of the second	rv	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	2,205.44		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9310	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
		9340			
9) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES			400,938.30		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
			0.00		
I. LIABILITIES		0500	0.00		
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)			400,938.30		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	6,183.96	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	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			6,183.96	0.00	-100.0%
TOTAL, REVENUES			6,183.96	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Co	sts)				
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	398,430.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of India	rect Costs)		0.00	398,430.00	New
TOTAL, EXPENDITURES			0.00	398,430.00	New

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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		0301	0.00	0.00	0.070
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES		•			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,183.96	0.00	-100.0%
5) TOTAL, REVENUES			6,183.96	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	398,430.00	New
10) TOTAL, EXPENDITURES			0.00	398,430.00	New
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,183.96	(398,430.00)	-6543.0%
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		1000-1029	0.00	0.00	0.076
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,183.96	(398,430.00)	-6543.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	394,754.34	400,938.30	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			394,754.34	400,938.30	1.6%
d) Other Restatements		9795	0.00	(2,508.30)	New
e) Adjusted Beginning Balance (F1c + F1d)			394,754.34	398,430.00	0.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			400,938.30	0.00	-100.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	400,938.30	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%

Los Angeles Unified Los Angeles County

Unaudited Actuals Tax Override Fund Exhibit: Restricted Balance Detail

19 64733 0000000 Form 53

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		2017-18	2018-19	
Resource	Description	Unaudited Actuals	Budget	
9010	Other Restricted Local	400,938.30	0.00	
Total, Restric	eted Balance	400,938.30	0.00	

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	573,767.18	573,768.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	693,861.75	660,000.00	-4.9%
5) TOTAL, REVENUES			1,267,628.93	1,233,768.00	-2.7%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	53,350,277.41	25,136,068.00	-52.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			53,350,277.41	25,136,068.00	-52.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(50,000,040,40)	(22 002 200 00)	E4.40/
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(52,082,648.48)	(23,902,300.00)	-54.1%
Interfund Transfers a) Transfers In		8900-8929	35,196,530.98	25,062,707.00	-28.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,196,530.98	25,062,707.00	-28.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,886,117.50)	1,160,407.00	-106.9%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	57,516,360.10	40,630,242.60	-29.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,516,360.10	40,630,242.60	-29.4%
d) Other Restatements		9795	0.00	134,313.40	New
e) Adjusted Beginning Balance (F1c + F1d)			57,516,360.10	40,764,556.00	-29.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			40,630,242.60	41,924,963.00	3.2%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,630,242.60	41,924,963.00	3.2%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	10,833,254.45		
The County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9120	0.00		
d) with Fiscal Agent/Trustee		9135	29,736,056.11		
· -		9135			
e) Collections Awaiting Deposit			0.00		
2) Investments		9150	0.00		
Accounts Receivable A) Due from Creater Courses at		9200	60,932.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			40,630,242.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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)			40,630,242.60		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	573,767.18	573,768.00	0.0%
TOTAL, FEDERAL REVENUE			573,767.18	573,768.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	693,861.75	660,000.00	-4.9%
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			693,861.75	660,000.00	-4.9%
TOTAL, REVENUES			1,267,628.93	1,233,768.00	-2.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	10,488,628.68	9,706,068.00	-7.5%
Other Debt Service - Principal		7439	42,861,648.73	15,430,000.00	-64.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect 0	Costs)		53,350,277.41	25,136,068.00	-52.9%
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TOTAL, EXPENDITURES			53,350,277.41	25.136.068.00	-52.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	35,196,530.98	25,062,707.00	-28.8%
(a) TOTAL, INTERFUND TRANSFERS IN			35,196,530.98	25,062,707.00	-28.8%
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			0.00	0.00	0.070
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			35,196,530.98	25,062,707.00	-28.8%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	573,767.18	573,768.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	693,861.75	660,000.00	-4.9%
5) TOTAL, REVENUES		0000 0700	1,267,628.93	1,233,768.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)			1,207,020.90	1,235,700.00	-2.1 /0
B. EXI ENDITORES (OSJECIS 1000-7000)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	53,350,277.41	25,136,068.00	-52.9%
10) TOTAL, EXPENDITURES			53,350,277.41	25,136,068.00	-52.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(52,082,648.48)	(23,902,300.00)	-54.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,196,530.98	25,062,707.00	-28.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		1113 0003	35,196,530.98	25,062,707.00	-28.8%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,886,117.50)	1,160,407.00	-106.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,516,360.10	40,630,242.60	-29.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,516,360.10	40,630,242.60	-29.4%
d) Other Restatements		9795	0.00	134,313.40	New
e) Adjusted Beginning Balance (F1c + F1d)			57,516,360.10	40,764,556.00	-29.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			40,630,242.60	41,924,963.00	3.2%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,630,242.60	41,924,963.00	3.2%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	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%

Unaudited Actuals Debt Service Fund Exhibit: Restricted Balance Detail

19 64733 0000000 Form 56

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		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
9010	Other Restricted Local	40,630,242.60	41,924,963.00
Total, Restric	ted Balance	40,630,242.60	41,924,963.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES	Noscardo Codeo	object codec	Gridanioa Alotadio	Budgot	Billorolloo
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,245,082,163.46	1,304,806,720.00	4.8%
5) TOTAL, REVENUES			1,245,082,163.46	1,304,806,720.00	4.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	89,855.19	178,894.00	99.1%
2) Classified Salaries		2000-2999	6,653,507.12	7,759,840.00	16.6%
3) Employee Benefits		3000-3999	4,579,496.64	3,937,171.00	-14.0%
4) Books and Supplies		4000-4999	266,548.14	619,514.00	132.4%
5) Services and Other Operating Expenses		5000-5999	1,184,079,870.62	1,288,068,548.00	8.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			1,195,669,277.71	1,300,563,967.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			49,412,885.75	4,242,753.00	-91.4%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E NET INCREASE (DECREASE) IN					
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			49,412,885.75	4,242,753.00	-91.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	327,464,799.37	349,409,921.07	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327,464,799.37	349,409,921.07	6.7%
d) Other Restatements		9795	(27,467,764.05)	33,002,068.93	-220.1%
e) Adjusted Beginning Net Position (F1c + F1d)			299,997,035.32	382,411,990.00	27.5%
2) Ending Net Position, June 30 (E + F1e)			349,409,921.07	386,654,743.00	10.7%
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	349,409,921.07	386,654,743.00	10.7%

Description I	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	971,097,980.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,500,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
Investments		9150	0.00		
Accounts Receivable		9200	30,129,274.52		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	49,418,826.36		
8) Other Current Assets		9340	6,115,869.00		
9) Fixed Assets		55 70	5,115,005.00		
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			1,059,261,950.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	5,769,063.04		
2) TOTAL, DEFERRED OUTFLOWS			5,769,063.04		

		1	I		
			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes		2018-19 Budget	Difference
I. LIABILITIES					
1) Accounts Payable		9500	672,660,966.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities a) Net Pension Liability		9663	11,990,423.67		
b) Total/Net OPEB Liability		9664	25,816,404.14		
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			710,467,794.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	5,153,297.71		
2) TOTAL, DEFERRED INFLOWS			5,153,297.71		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			349,409,921.07		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,759,027.88	9,636,100.00	-38.9%
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,227,025,298.14	1,295,170,620.00	5.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,297,837.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,245,082,163.46	1,304,806,720.00	4.8%
TOTAL, REVENUES			1,245,082,163.46	1,304,806,720.00	4.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	89,855.19	178,894.00	99.1%
TOTAL, CERTIFICATED SALARIES			89,855.19	178,894.00	99.1%
CLASSIFIED SALARIES			,		
Classified Support Salaries		2200	5,167.28	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,572,515.95	1,888,078.00	20.1%
Clerical, Technical and Office Salaries		2400	5,075,823.89	5,831,773.00	14.9%
Other Classified Salaries		2900	0.00	39,989.00	New
TOTAL, CLASSIFIED SALARIES			6,653,507.12	7,759,840.00	16.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	(607,415.01)	29,127.00	-104.8%
PERS		3201-3202	1,741,226.53	1,394,264.00	-19.9%
OASDI/Medicare/Alternative		3301-3302	508,056.97	597,857.00	17.7%
Health and Welfare Benefits		3401-3402	1,268,034.02	1,236,729.00	-2.5%
Unemployment Insurance		3501-3502	3,586.06	4,839.00	34.9%
Workers' Compensation		3601-3602	225,845.73	238,222.00	5.5%
OPEB, Allocated		3701-3702	616,528.68	436,133.00	-29.3%
OPEB, Active Employees		3751-3752	823,633.66	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,579,496.64	3,937,171.00	-14.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	230,045.35	618,014.00	168.6%
Noncapitalized Equipment		4400	36,502.79	1,500.00	-95.9%
TOTAL, BOOKS AND SUPPLIES			266,548.14	619,514.00	132.4%

<u>Description</u> Re	esource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,886.09	52,541.00	178.2%
Dues and Memberships		5300	2,576.56	2,150.00	-16.6%
Insurance		5400-5450	12,270,827.41	12,500,000.00	1.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	5,500.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,171,581,580.91	1,275,020,353.00	8.8%
Communications		5900	205,999.65	488,004.00	136.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,184,079,870.62	1,288,068,548.00	8.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,195,669,277.71	1,300,563,967.00	8.8%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,245,082,163.46	1,304,806,720.00	4.8%
5) TOTAL, REVENUES			1,245,082,163.46	1,304,806,720.00	4.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,195,669,277.71	1,300,563,967.00	8.8%
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			1,195,669,277.71	1,300,563,967.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			49,412,885.75	4,242,753.00	-91.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			49,412,885.75	4,242,753.00	-91.4%
F. NET POSITION			,	,,= ,=,,	
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	327,464,799.37	349,409,921.07	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327,464,799.37	349,409,921.07	6.7%
d) Other Restatements		9795	(27,467,764.05)	33,002,068.93	-220.1%
e) Adjusted Beginning Net Position (F1c + F1d)			299,997,035.32	382,411,990.00	27.5%
2) Ending Net Position, June 30 (E + F1e)			349,409,921.07	386,654,743.00	10.7%
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	349,409,921.07	386,654,743.00	10.7%

Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Net Position Detail

19 64733 0000000 Form 67

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		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
Total, Restr	icted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES	1.0000.00	0.2,000.00000		24490	
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	144,018,704.54	0.00	-100.0%
5) TOTAL, REVENUES			144,018,704.54	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
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	297,768.39	325,000.00	9.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			297,768.39	325,000.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			143,720,936.15	(325,000.00)	-100.2%
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		0900-0999	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			143,720,936.15	(325,000.00)	-100.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	244,129,535.78	387,850,471.93	58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,129,535.78	387,850,471.93	58.9%
d) Other Restatements		9795	0.00	(4,078,614.93)	New
e) Adjusted Beginning Net Position (F1c + F1d)			244,129,535.78	383,771,857.00	57.2%
2) Ending Net Position, June 30 (E + F1e)			387,850,471.93	383,446,857.00	-1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	387,850,471.93	383,446,857.00	-1.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	387,850,471.93		
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			387,850,471.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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)			387,850,471.93		

			2017-18	2018-19	Percent
<u>Description</u> F	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	24,018,704.54	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	120,000,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			144,018,704.54	0.00	-100.0%
TOTAL, REVENUES			144,018,704.54	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	297,768.39	325,000.00	9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	S		297,768.39	325,000.00	9.1%
TOTAL, EXPENSES			297,768.39	325,000.00	9.1%

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	144,018,704.54	0.00	-100.0%
5) TOTAL, REVENUES			144,018,704.54	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		297,768.39	325,000.00	9.1%
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			297,768.39	325,000.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			143,720,936.15	(325,000.00)	-100.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			143,720,936.15	(325,000.00)	-100.2%
F. NET POSITION			7 - 27 - 27 - 27 - 27 - 27 - 27 - 27 -	(==0,====,	
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	244,129,535.78	387,850,471.93	58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,129,535.78	387,850,471.93	58.9%
d) Other Restatements		9795	0.00	(4,078,614.93)	New
e) Adjusted Beginning Net Position (F1c + F1d)			244,129,535.78	383,771,857.00	57.2%
2) Ending Net Position, June 30 (E + F1e)			387,850,471.93	383,446,857.00	-1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	387,850,471.93	383,446,857.00	-1.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Unaudited Actuals Retiree Benefit Fund Exhibit: Restricted Net Position Detail

19 64733 0000000 Form 71

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		2017-18	2018-19
Resource	Description	Unaudited Actuals	Budget
9010	Other Restricted Local	387,850,471.93	383,446,857.00
Total, Restr	ricted Net Position	387,850,471.93	383,446,857.00

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os Angeles County	2017-18 Unaudited Actuals			2	018-19 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
A. DISTRICT						
Total District Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (includes Necessary Small School						
ADA)	437,684.24	437,423.23	443,040.57	423,601.15	422,648.05	432,648.09
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
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)	437,684.24	437,423.23	443,040.57	423,601.15	422,648.05	432,648.09
5. District Funded County Program ADA			1			1
a. County Community Schools	86.16	81.26	86.16	144.91	144.91	144.91
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	285.25	275.45	285.25	286.11	286.11	286.11
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA	0=4.44	0=0=4	0=4.44	40.4.00	404.00	404.00
(Sum of Lines A5a through A5f)	371.41	356.71	371.41	431.02	431.02	431.02
6. TOTAL DISTRICT ADA	400.055.05	407 770 6 1	440 444 65	404 000 47	400 070 07	400.070.11
(Sum of Line A4 and Line A5g)	438,055.65	437,779.94	443,411.98	424,032.17	423,079.07	433,079.11
7. Adults in Correctional Facilities						
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

	2017-	18 Unaudited	Actuals	2	018-19 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
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)						

		2017-	18 Unaudited	Actuals	20	018-19 Budge	et
					Estimated P-2	Estimated	Estimated
De	escription	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
C.	CHARTER SCHOOL ADA						
	Authorizing LEAs reporting charter school SACS financial				•		
	Charter schools reporting SACS financial data separately	from their author	<u>izing LEAs in Fu</u>	nd 01 or Fund 62	use this workshe	eet to report their	ADA.
	FUND 01: Charter School ADA corresponding to SA	CS financial dat	a reported in Fu	ınd 01.			
1	Total Charter School Regular ADA	40,294.44	40,207.42	40,298.33	38,741.89	38,651.48	38,741.89
	Charter School County Program Alternative	10,201.11	10,201.12	10,200.00	00,111.00	00,001.10	00,111.00
	Education ADA						
	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	0.00	0.00	0.00	0.00	0.00	0.00
	(Sum of Lines C1, C2d, and C3f)	40,294.44	40,207.42	40,298.33	38,741.89	38,651.48	38,741.89
	FUND 00 00. Observe Oaks at ADA assessment the	4- 0400 5	-1 -1-4				
_	FUND 09 or 62: Charter School ADA corresponding to	to SACS financi	ai data reported	in Funa 09 or i	-una 62.		
	Total Charter School Regular ADA						
ь.	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	0.00	0.00	0.00	0.00	0.00	0.00
	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						
۰	(Sum of Lines C7a through C7e) TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
ő.	(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9.	TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
	Reported in Fund 01, 09, or 62						
	(Sum of Lines C4 and C8)	40 294 44	40 207 42	40 298 33	38 741 89	38 651 48	38 741 89

Unaudited Actuals 2017-18 Unaudited Actuals Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets for being achievated.	3,099,156,391.13		3,099,156,391.13	1,019,009.18	1,542,548.31	3,098,632,852.00
Work in Progress	726,956,814.51	(93,844,269.93)	633,112,544.58	678,067,962.49	457,739,282.50	853,441,224.57
Total capital assets not being depreciated	3,826,113,205.64	(93,844,269.93)	3,732,268,935.71	679,086,971.67	459,281,830.81	3,952,074,076.57
Capital assets being depreciated:						
Land Improvements	624,461,391.99	180,016.19	624,641,408.18	25,488,443.94		650,129,852.12
Buildings	15,546,817,656.21	1,347,513.61	15,548,165,169.82	396,384,229.79	660,602.49	15,943,888,797.12
Equipment	2,003,267,904.86	92,157,710.10	2,095,425,614.96	47,311,108.00	17,045,480.35	2,125,691,242.61
Total capital assets being depreciated	18,174,546,953.06	93,685,239.90	18,268,232,192.96	469,183,781.73	17,706,082.84	18,719,709,891.85
Accumulated Depreciation for:						
Land Improvements	ω	(12,976.70)	(421,866,816.76)	(19,096,859.36)		(440,963,676.12)
Buildings		(80,146.93)	(5,624,259,963.70)	(477,469,447.31)	(1,017,839.99)	(6,100,711,571.02)
Equipment	(1,609,761,584.36)	(4,675,319.14)	(1,614,436,903.50)	(163,228,252.63)	(17,121,306.11)	(1,760,543,850.02)
Total accumulated depreciation	(7,655,795,241.19)	(4,768,442.77)	(7,660,563,683.96)	(659,794,559.30)	(18,139,146.10)	(8,302,219,097.16)
Total capital assets being depreciated, net	10,518,751,711.87	88,916,797.13	10,607,668,509.00	(190,610,777.57)	(433,063.26)	10,417,490,794.69
Governmental activity capital assets, net	14,344,864,917.51	(4,927,472.80)	14,339,937,444.71	488,476,194.10	458,848,767.55	14,369,564,871.26
Business-Type Activities:						
Capital assets not being depreciated:						
Land			00.00			0.00
Work in Progress			00.00			0.00
Total capital assets not being depreciated	0.00	0.00	00.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			00.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	00.00	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	00.00	0.00	00.00	00.00	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	00.00	0.00	0.00	0.00

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Unaudited Actuals 201

Current Expense Fori

17-18 Unaudited Act GENERAL FUND rmula/Minimum Clas	Compensation		19 64733 00 Form	00000 n CEA
Current Expense of Education	Reductions (Extracted)	Reductions (Overrides)*	Current Expense- Part II	

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	2,826,662,455.34	301	4,806,429.97	303	2,821,856,025.37	305	79,392,003.36		307	2,742,464,022.01	309
2000 - Classified Salaries	984,873,027.01	311	22,890,309.72	313	961,982,717.29	315	108,064,085.77		317	853,918,631.52	319
3000 - Employee Benefits	2,023,434,234.03	321	149,497,529.53	323	1,873,936,704.50	325	72,517,164.60		327	1,801,419,539.90	329
4000 - Books, Supplies Equip Replace. (6500)	331,231,594.66	331	6,680,546.88	333	324,551,047.78	335	49,312,040.05		337	275,239,007.73	339
5000 - Services & 7300 - Indirect Costs	776,414,036.00	341	17,781,683.08	343	758,632,352.92	345	289,532,983.68		347	469,099,369.24	349
			T	DTAL	6,740,958,847.86	365		T	OTAL	6,142,140,570.40	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.

				EDP
PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011.	1100	2,072,570,573.66	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	238,320,255.62	380
3.	STRS.	3101 & 3102	455,156,137.29	382
4.	PERS.	3201 & 3202	37,439,280.46	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	51,129,904.53	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	442,194,753.46	385
7.	Unemployment Insurance	3501 & 3502	1,791,478.56	390
8.	Workers' Compensation Insurance.	3601 & 3602	65,565,573.90	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	136,286,559.86	
10.	Other Benefits (EC 22310).	3901 & 3902	0.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3,500,454,517.34	395
12.	Less: Teacher and Instructional Aide Salaries and			
	Benefits deducted in Column 2.		595,310.62	
13a.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		5,757,850.79	396
b.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS.		3,494,101,355.93	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		56.89%	
16.	District is exempt from EC 41372 because it meets the provisions			
<u></u>	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)	
2. Percentage spent by this district (Part II, Line 15)	
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)	6,142,140,570.40
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 Actuals 2017-18 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

19 64733 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: cea (Rev 03/02/2018)

Unaudited Actuals 2017-18 Unaudited Actuals Schedule of Long-Term Liabilities

	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	10,520,275,635.70	1,594.45	10,520,277,230.15	1,549,233,497.90	873,329,299.00	11,196,181,429.05	507,687,834.00
State School Building Loans Payable						00.00	
Certificates of Participation Payable	243,218,539.89		243,218,539.89	32,513.25	41,058,695.69	202,192,357.45	16,638,211.00
Capital Leases Payable	1,004,538.29		1,004,538.29	112,390.73	440,615.12	676,313.90	355,591.42
Lease Revenue Bonds Payable			00'0			00.0	
Other General Long-Term Debt	703,450,165.95	(650,882,773.48)	52,567,392.47	2,645,634.47	6,461,040.74	48,751,986.20	1,101,552.49
Net Pension Liability	6,269,866,990.27	(11,011,223.39)	6,258,855,766.88	700,705,162.32	00.0	6,959,560,929.20	
Total/Net OPEB Liability	7,521,307,418.00	8,719,966,433.95	16,241,273,851.95	1,123,333,854.66	2,421,914,132.75	14,942,693,573.86	
Compensated Absences Payable	70,665,559.37		70,665,559.37	67,216,064.12	73,595,922.95	64,285,700.54	1,796,804.94
Governmental activities long-term liabilities	25,329,788,847.47	8,058,074,031.53	33,387,862,879.00	3,443,279,117.45	3,416,799,706.25	33,414,342,290.20	527,579,993.85
ag							
Resiness-Type Activities:							
1							
eneral Obligation Bonds Payable			00.0			0.00	
State School Building Loans Payable			00:00			0.00	
Certificates of Participation Payable			00.00			0.00	
Capital Leases Payable			00'0			00.00	
Lease Revenue Bonds Payable			00'0			00.00	
Other General Long-Term Debt		650,962,747.66	650,962,747.66	358,553,610.00	383,618,289.00	625,898,068.66	211,866,442.00
Net Pension Liability		11,011,223.39	11,011,223.39	979,200.28		11,990,423.67	
Total/Net OPEB Liability		27,467,764.05	27,467,764.05	1,440,162.34	3,091,522.25	25,816,404.14	
Compensated Absences Payable			00'0			0.00	
Business-type activities long-term liabilities	00:00	689.441.735.10	689.441.735.10	360.972.972.62	386.709.811.25	663,704,896,47	211.866.442.00

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Unaudited Actuals 2017-18 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

19 64733 0000000 Form ESMOE

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	Fun	nds 01, 09, an	d 62	2017-18
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,063,245,677.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	580,484,295.82
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				5 040 520 22
Community Services Capital Outlay	All except	5000-5999 All except	1000-7999	5,910,530.32
Capital Outlay 3. Debt Service	7100-7199	5000-5999	6000-6999 5400-5450, 5800, 7430-	60,237,141.67 480,228.36
Other Transfers Out	All	9100 9200	7439 7200-7299	1,012,663.72
Interfund Transfers Out	All	9300	7600-7629	54,594,168.58
		9100	7699	
All Other Financing Uses Nonaganay	All	9200 All except 5000-5999,	7651	3,398,156.36
7. Nonagency8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	9000-9999	1000-7999	3,396,130.30
	All	All	8710	156,414.34
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must es in lines B, C D2.		
Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C9)		T		125,789,303.35
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
Expenditures to cover deficits for student body activities		entered. Must itures in lines		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,356,972,078.81

Unaudited Actuals 2017-18 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

19 64733 0000000 Form ESMOE

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Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		
B. Expenditures per ADA (Line I.E divided by Line II.A)		477,987.36 13,299.46
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.)		
Adjustment to base expenditure and expenditure per ADA amounts to LEAs failing prior year MOE calculation (From Section IV)	7,271,004,490.52 for 0.00	12,209.91
Total adjusted base expenditure amounts (Line A plus Line A.1)	7,271,004,490.52	12,209.91
B. Required effort (Line A.2 times 90%)	6,543,904,041.47	10,988.92
C. Current year expenditures (Line I.E and Line II.B)	6,356,972,078.81	13,299.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	186,931,962.66	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.)	МОЕ	: Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	2.86%	0.00%

Unaudited Actuals 2017-18 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

19 64733 0000000 Form ESMOE

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Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0.0

		2017-18 Calculations			2018-19 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
. PRIOR YEAR DATA		2016-17 Actual			2017-18 Actual	
(2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
(Preload/Line D11, PY column)	4,557,967,642.91		4,557,967,642.91			3,786,124,091.46
PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	597,089.25		597,089.25			478,350.09
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	ljustments to 2016-	17	Ad	djustments to 2017-	18
 District Lapses, Reorganizations and Other Transfers Temporary Voter Approved Increases Less: Lapses of Voter Approved Increases 						
TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
 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) 						
CURRENT YEAR GANN ADA		2017-18 P2 Report			2018-19 P2 Estimate)
(2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	438,055.65		438,055.65	424,032.17		424,032.17
2. Total Charter Schools ADA (Form A, Line C9)	40,294.44		40,294.44	38,741.89		38,741.89
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			478,350.09			462,774.06
LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2017-18 Actual			2018-19 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
Homeowners' Exemption (Object 8021)	6,756,443.03		6,756,443.03	6,750,906.00		6,750,906.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,137,322.68		7,137,322.68	7,137,323.00		7,137,323.00
4. Secured Roll Taxes (Object 8041)	1,089,776,601.38 31,953,453.00		1,089,776,601.38 31,953,453.00	1,081,031,579.00 39,483,937.00		1,081,031,579.00 39,483,937.00
 Unsecured Roll Taxes (Object 8042) Prior Years' Taxes (Object 8043) 	29,791,752.30		29,791,752.30	32,722,857.00		32,722,857.00
7. Supplemental Taxes (Object 8044)	27,391,328.88		27,391,328.88	25,588,475.00		25,588,475.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	255,167,195.80		255,167,195.80	247,089,042.00		247,089,042.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	848,552.03		848.552.03	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)	83,496,925.85		83,496,925.85	33,202,212.00		33,202,212.00
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)						1
16. TOTAL TAXES AND SUBVENTIONS						
(Lines C1 through C15)	1,532,319,574.95	0.00	1,532,319,574.95	1,473,006,331.00	0.00	1,473,006,331.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption						
Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES	0.00		0.00	0.00		0.00
(Lines C16 plus C17)	1,532,319,574.95	0.00	1,532,319,574.95	1,473,006,331.00	0.00	1,473,006,331.00

Unaudited Actuals Fiscal Year 2017-18 School District Appropriations Limit Calculations

		2017-18 Calculations		2018-19 Calculations			
	Extracted		Entered Data/	Extracted		Entered Data/	
	Data	Adjustments*	Totals	Data	Adjustments*	Totals	
EXCLUDED APPROPRIATIONS							
 Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) 			59,097,973.60			55,433,602.00	
OTHER EXCLUSIONS							
20. Americans with Disabilities Act							
21. Unreimbursed Court Mandated Desegregation Costs							
Other Unfunded Court-ordered or Federal Mandates TOTAL EXCLUSIONS (Lines C19 through C22)			59,097,973.60			55,433,602.00	
STATE AID RECEIVED (Funds 01, 09, and 62)							
24. LCFF - CY (objects 8011 and 8012)	4,174,176,171.00		4,174,176,171.00	4,441,781,514.00		4,441,781,514.00	
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,231,287.00		1,231,287.00	0.00		0.00	
26. TOTAL STATE AID RECEIVED							
(Lines C24 plus C25)	4,175,407,458.00	0.00	4,175,407,458.00	4,441,781,514.00	0.00	4,441,781,514.00	
DATA FOR INTEREST CALCULATION							
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,257,688,788.60		7,257,688,788.60	7,489,837,490.00		7,489,837,490.00	
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	25,651,481.77		25,651,481.77	23,295,568.00		23,295,568.00	
	, ,		· · · ·	, ,			
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2017-18 Actual			2018-19 Budget		
Revised Prior Year Program Limit (Lines A1 plus A6)			4,557,967,642.91			3,786,124,091.46	
2. Inflation Adjustment			1.0369			1.0367	
Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) PRELIMINARY APPROPRIATIONS LIMIT			0.8011			0.9674	
(Lines D1 times D2 times D3)			3,786,124,091.46			3,797,117,405.65	
APPROPRIATIONS SUBJECT TO THE LIMIT							
5. Local Revenues Excluding Interest (Line C18)			1,532,319,574.95			1,473,006,331.00	
Preliminary State Aid Calculation							
a. Minimum State Aid in Local Limit (Greater of							
\$120 times Line B3 or \$2,400; but not greater			E7 402 040 90			EE E22 007 20	
than Line C26 or less than zero) b. Maximum State Aid in Local Limit			57,402,010.80			55,532,887.20	
(Lesser of Line C26 or Lines D4 minus D5 plus C23;							
but not less than zero)			2,312,902,490.11			2,379,544,676.65	
c. Preliminary State Aid in Local Limit							
(Greater of Lines D6a or D6b)			2,312,902,490.11			2,379,544,676.65	
7. Local Revenues in Proceeds of Taxes							
Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			13,638,707.81			12,019,937.06	
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,545,958,282.76			1,485,026,268.06	
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)			2,299,263,782.30			2,367,524,739.59	
9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b)			1,545,958,282.76				
b. State Subventions (Line D8)			2,299,263,782.30				
c. Less: Excluded Appropriations (Line C23)			59,097,973.60				
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			0.700.46 : 55 : 5				
(Lines D9a plus D9b minus D9c)			3,786,124,091.46				

Unaudited Actuals Fiscal Year 2017-18 School District Appropriations Limit Calculations

		2017-18 Calculations		2018-19 Calculations							
	Extracted	Calculations	Entered Data/	Extracted	Calculations	Entered Data/					
	Data	Adjustments*	Totals	Data	Adjustments*	Totals					
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00								
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814											
Summary		2017-18 Actual			2018-19 Budget						
11. Adjusted Appropriations Limit (Lines D4 plus D10)12. Appropriations Subject to the Limit			3,786,124,091.46			3,797,117,405.65					
(Line D9d)			3,786,124,091.46								
* Please provide below an explanation for each entry in the adjustments column.											
Victoria Reyes Gann Contact Person		(213) 241-2110 Contact Phone Num	 iber			-					

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)

174,508,841.33

- 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.

7,529,853.16

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

 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)

5,513,234,709.28

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)

3.30%

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.

2,890,682.15

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.

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Par	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Ind	irect Costs	
		Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	211,572,947.52
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	211,012,041.02
	۷.	(Function 7700, objects 1000-5999, minus Line B10)	43,883,189.97
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	40,000,100.01
		goals 0000 and 9000, objects 5000-5999)	050 122 49
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	959,122.48
	E		0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	22 404 740 20
	6.	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only)	23,404,749.38
	0.	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	260,630.88
	7.	Adjustment for Employment Separation Costs	200,000.00
		a. Plus: Normal Separation Costs (Part II, Line A)	2,890,682.15
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	282,971,322.38
	9.	Carry-Forward Adjustment (Part IV, Line F)	5,474,266.29
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	288,445,588.67
В.	Bas	se Costs	
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,886,494,725.19
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	981,407,824.25
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	562,697,929.86
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	94,235,279.97
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,910,530.32
	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)	67,119,879.24
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	
	0		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)	1,697,447.76
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	1,037,447.70
	10.	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	136,436.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	100,100.00
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	685,830,080.19
	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)	7,648,884.49
	13.	Adjustment for Employment Separation Costs	
		a. Less: Normal Separation Costs (Part II, Line A)	2,890,682.15
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.		127,409,239.69
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	150,685,349.79
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	351,576,258.40
	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)	6,919,959,183.00
C.		night Indirect Cost Percentage Before Carry-Forward Adjustment	
	-	r information only - not for use when claiming/recovering indirect costs)	4.000
	(Lin	e A8 divided by Line B18)	4.09%
D.	Pre	liminary Proposed Indirect Cost Rate	
		r final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)	
	(Lin	e A10 divided by Line B18)	4.17%

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 co	osts incurred in the current year (Part III, Line A8)	282,971,322.38
В.	Carry-forv	vard adjustment from prior year(s)	
	1. Carry	forward adjustment from the second prior year	15,909,213.27
	2. Carry	forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	vard adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (4.24%) times Part III, Line B18); zero if negative	5,474,266.29
	(appro	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (4.24%) times Part III, Line B18) or (the highest rate used to er costs from any program (4.24%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	5,474,266.29
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the buld recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA moreover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA moreover indirect costs to such a moreover more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year.	ay request that justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	5,474,266.29

Unaudited Actuals 2017-18 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 4.24% Highest rate used in any program: 4.24%

	_	Eligible Expenditures (Objects 1000-5999	Indirect Costs Charged	Rate
Fund	Resource	except Object 5100)	(Objects 7310 and 7350)	Used
01	3010	311,119,070.90	13,185,201.85	4.24%
01	3025	1,023,133.32	43,381.39	4.24%
01	3060	595,809.91	25,129.06	4.22%
01	3061	172,923.80	7,322.67	4.23%
01	3110	54,845.76	2,325.49	4.24%
01	3180	12,380,058.16	524,915.04	4.24%
01	3310	36,121,351.87	1,531,545.32	4.24%
01	3311	1,623,402.98	68,832.28	4.24%
01	3312	1,258,545.51	53,362.33	4.24%
01	3315	4,779,615.82	202,656.50	4.24%
01	3316	44,432.83	1,883.93	4.24%
01	3320	11,313,514.82	479,695.79	4.24%
01	3326	86,633.08	3,673.32	4.24%
01	3327	407,964.25	17,297.68	4.24%
01	3332	0.01	(0.01)	-100.00%
01	3345	5,159.09	218.74	4.24%
01	3385	1,130,190.61	47,920.37	4.24%
01	3395	35,935.87	1,523.67	4.24%
01	3410	1,324,506.02	35,313.75	2.67%
01	3550	4,593,379.46	194,961.41	4.24%
01	4035	28,043,167.45	1,189,033.96	4.24%
01	4124	4,720,504.31	158,080.89	3.35%
01	4201	1,989,927.24	84,373.29	4.24%
01	4203	10,615,538.33	209,003.15	1.97%
01	4510	158,441.02	6,717.81	4.24%
01	5610	1,194,031.45	4,709.55	0.39%
01	5630	223,986.86	9,497.07	4.24%
01	5650	179.94	7.17	3.98%
01	5652	104,476.27	17.63	0.02%
01	5810	16,709,474.93	386,579.06	2.31%
01	6010	60,147,254.81	2,337,476.76	3.89%
01	6230	1,461,523.91	61,968.61	4.24%
01	6286	1,941,746.38	82,330.05	4.24%
01	6360	1,844,941.00	78,225.50	4.24%
01	6382	5,037,213.36	213,578.60	4.24%
01	6385	851,755.21	36,114.51	4.24%
01	6386	253,585.07	10,752.11	4.24%
01	6387	8,485,081.63	338,681.68	3.99%
01	6500	1,039,552,197.07	43,998,338.66	4.23%
01	6510	2,980,724.32	126,382.71	4.24%
01	6512	32,111,292.37	1,361,518.79	4.24%
01	6515	118,106.65	5,007.72	4.24%

California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: icr (Rev 03/16/2012) Los Angeles Unified Los Angeles County

12

12

12

13

13

13

13

13

6052

6105

9010

5310

5320

5330

5335

5340

Unaudited Actuals 2017-18 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Eligible Expenditures

19 64733 0000000 Form ICR

4.24%

4.24%

4.24%

3.89%

4.24%

4.24%

4.24%

4.24%

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1,525.33

14,886.42

5,974,619.00

11,103,517.00

2,447,077.00

166,484.00

165,844.00

17,627.00

		Engible Expellation		
		(Objects 1000-5999	Indirect Costs Charged	Rate
Fund	Resource	except Object 5100)	(Objects 7310 and 7350)	Used
01	6520	838,789.31	35,564.69	4.24%
01	6690	243,215.16	10,312.20	4.24%
01	7085	556,629.74	23,601.02	4.24%
01	7220	1,971,901.58	83,608.88	4.24%
01	7338	6,058,107.94	256,864.27	4.24%
01	7370	117,702.12	4,990.54	4.24%
01	7810	690,301.20	4,395.26	0.64%
01	8150	224,215,549.14	7,287,005.35	3.25%
01	9010	8,681,318.32	87,125.94	1.00%
11	5610	41,776.98	1,753.53	4.20%
11	5810	273,781.11	11,608.33	4.24%
11	6391	102,333,414.03	4,338,937.00	4.24%
11	6392	936,644.74	39,714.00	4.24%
11	7810	993,551.33	39,742.06	4.00%
11	9010	1,019,803.07	43,239.83	4.24%
12	5025	5,409,927.00	229,381.00	4.24%

35,974.67

351,084.19

140,940,500.25

285,547,207.97

57,714,079.79

3,926,500.33

3,911,417.66

415,735.64

2017-18 Unaudited Actuals Indirect Cost Rate Worksheet	
Contracted General Administrative Positions Not Paid Through Payroll	id Through Payroll
TITLE	FTE DUTIES
58,560.00 SAP eRecruit Development, Level III	1.0 eRecruit ALE Cleanup and Repair
	1.0 Innovation Solutions Project Manager
19,320.00 SAP Systems & Programming Level III	1.0 SAP Payroll Process Assessment
40,432.00 SAP Portal Development Level III	1.0 SAP NetWeaver Gateway Configuration and Fiori Apps Development
39,739.86 Software Database Specialist Level III	1.0 School Top N Website Dashboard and Reporting
3,051,283.00 Architect - Level II; Architect - Level III; Business Analyst - Level II; Business Analyst - Level III; Database Specialist -	56.0 Application Managed Services
Level III; Developer - Level I; Developer - Level II; Developer - Level III; Project Manager - Level II; Project Manager - Level III : Quality Assurance - Level III	
46,576.00 Developer Level II	1.0 PASSPort Portal Web App (Java) Development
35,100.00 Developer Level III	1.0 Data Center Monitoring and Management - BMC
124,680.00 Welligent Project Manager	1.0 Welligent Project Management
	1.0 Welligent SpEd Software Development Services
102,150.00 Welligent System Architect	1.0 Welligent System Architect Services
61,712.00 SAP ABAP Development Level III	1.0 BASE System Production Support and New Change Requests
2,300.00 Technical Consultant	1.0 Mainframe Technical Support
26,400.00 SAP GRC Administration Level III	1.0 SAP User ID Management Project
239,800.00 Business Analyst	1.0 Welligent Optimize IEP and Service Tracking Software Development Services
1,408.00 Configuration and Infrastructure NE-Level III	1.0 Network Enginnering Services
20,000.00 Project Mgmt, Level III	1.0 MiSIS Requirements Mgmt & Delivery Manager
31,545.99 Other Application Programmer Level III	1.0 HP Load Runner Performance Test Developer
40,820.00	1.0 MyData Longitudinal Redesign
(b) 60,320.00 Managed Services, Level I	1.0 MiSIS/Transition Support
▲ 130,102.00 SAP ABAP Development Level III	1.0 BASE System Production Support and New Change Requests
9 187,675.00 SAP eRecruit Development, Level III	1.0 eRecruit ALE Cleanup and Repair
247,500.00 Welligent Software Developer	1.0 Welligent SpEd Software Development Services
168,000.00 Welligent Project Manager	1.0 Welligent Project Management
98,785.00 Project Manager, Level I	1.0 Enterprise Web Project
97,900.00 Welligent Software Developer	1.0 Welligent CASEMIS Software Development Services
60,000.00 Developer Level III	1.0 Business Intelligence
22,568.00 Oracle Application Programmer Level II	1.0 Business Intelligence
54,000.00 Developer Level III	1.0 MyData Longitudinal Redesign
51,709.00 Developer Level II	1.0 MyData Longitudinal Redesign
159,600.00 Project Mgmt, Level III	1.0 MiSIS/Data Architect Resource
66,560.00 SAP Xi/Pi Programming, Level II	1.0 Remedy Asset Management - SAP Integration Project
1,078,574.00 Security & Fire Life Safety Director; Operations Manager - HQ; Vice President - Operations; Account Manager;	12.0 Facilities/Property Management Services
Operations Manager; Parking & Access Administrator; Fire Alarm Installer; Mgr - Facilities Mgmt & Event	
Coordinator, Access Desk Coordinator, Assistant Property Manager II; Assistant Property Manager I; building المرابعة ال	
250 180 31 Independent Monitor	10 The Independent Monitor is responsible for determining whether 101150 meets compliance
TC:00T(007	with the Modified Consent Decree and Special education law
238,437.50 Chief Analyst	1.0 Chief Analyst to the Independent Monitor, responsible for oversight of the Los Angeles Indiged School District's special education program
170 47F FO Brossouth Ricodes	1.0 December 1 for conducting the Office of Indonesiant Manifector chieful for monitoring the
236,173.30 Research Director	L.O 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.
249,060.00 Consultant SAP Systems and Programming Level III	1.0 SAP Payroll Process Assessment
7,529,853.16	

Unaudited Actuals 2017-18 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

		Lottery: Unrestricted	Transferred to Other Resources	Lottery: Instructional Materials	
Description	Object Codes	(Resource 1100)	for Expenditure	(Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAI	_ YEAR				
Adjusted Beginning Fund Balance	9791-9795	0.00	0.19	0.00	0.19
State Lottery Revenue	8560	78,016,504.37		30,071,133.52	108,087,637.89
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
Contributions from Unrestricted					
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available					
(Sum Lines A1 through A5)		78,016,504.37	0.19	30,071,133.52	108,087,638.08
B. EXPENDITURES AND OTHER FINANCI	NG USES				
Certificated Salaries	1000-1999	54,770,784.97			54,770,784.97
Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	23,245,719.40			23,245,719.40
Books and Supplies	4000-4999	0.00		30,071,133.52	30,071,133.52
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	0.00			
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
Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,				
· ·	7222,7281,7282	0.00	0.19		0.19
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
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 Financin	g Uses				
(Sum Lines B1 through B11)	- 	78,016,504.37	0.19	30,071,133.52	108,087,638.08
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.

Los Angeles Unified Los Angeles County

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

			Teacher Full-Time Equivalents	uivalents		Classroom Units	n Units	Pupils Transported
		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 &	Plant Maintenance and Operations (Functions 8100-8400)	Facilties Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Un Goals 0000 and	A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	65,978,686.03	5,914,921.10	294,872,315.60	127,580,487.38	688,326,476.35	5,175,925.63	21,438,993.97
B. Enter Allocatic	B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: A	(Note: Allocation factors are only needed for a column if	`			,			,
there are	there are undistributed expenditures in line A.)							
Instructional Goals Description	als Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	19,949.05	19,949.05	19,949.05	19,949.05	19,949.05	19,949.05	30,545.00
3100	Alternative Schools	6.00	9.00	9.00	9.00	9.00	9.00	
3200	Continuation Schools	174.00	174.00	174.00	174.00	174.00	174.00	
3300	Independent Study Centers	00.69	00.69	00.69	69.00	00:69	00.69	
3400	Opportunity Schools	36.00	36.00	36.00	36.00	36.00	36.00	
3550 Pa	Community Day Schools	48.00	48.00	48.00	48.00	48.00	48.00	
3700	Specialized Secondary Programs							
3800	Career Technical Education	0.50	0.50	0.50	0.50	0.50	0.50	
1 6	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)	5,233.36	5,233.36	5,233.36	5,233.36	5,176.36	5,176.36	12,389.00
0009	ROC/P	181.39	181.39	181.39	181.39	181.39	181.39	
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other	0.50	0.50	0.50	0.50	0.50	0.50	
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	on Factors	25,700.80	25,700.80	25,700.80	25,700.80	25,643.80	25,643.80	42,934.00

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Unaudited Actuals 2017-18 General Fund and Charter Schools Funds Program Cost Report

Los Angeles Unified Los Angeles County

			Direct Costs		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E)	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional Goals							
0001	Pre-Kindergarten	00:00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	3,570,311,328.97	938,461,447.74	4,508,772,776.71	206,185,222.22		4,714,957,998.93
3100	Alternative Schools	100,839,268.43	416,505.03	101,255,773.46	4,630,405.03		105,886,178.49
3200	Continuation Schools	33,690,371.90	8,052,430.75	41,742,802.65	1,908,889.51		43,651,692.16
3300	Independent Study Centers	10,142,558.24	3,193,205.30	13,335,763.54	609,841.64		13,945,605.18
3400	Opportunity Schools	7,474,079.06	1,666,020.15	9,140,099.21	417,974.80		9,558,074.01
3550	Community Day Schools	11,688,670.02	2,221,360.21	13,910,030.23	636,102.73		14,546,132.96
3700	Specialized Secondary Programs	123,272.12	0.00	123,272.12	5,637.21		128,909.33
$008\mathcal{E}$	Career Technical Education	15,364,083.90	23,139.16	15,387,223.06	703,654.45		16,090,877.51
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	00.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
Ф 4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	100.00	0.00	100.00	4.57		104.57
6 4850	Migrant Education	860,266.99	0.00	860,266.99	39,339.83		899,606.82
90	Special Education	1,611,808,635.53	246,836,130.85	1,858,644,766.38	84,995,430.72		1,943,640,197.10
0009	Regional Occupational Ctr/Prg (ROC/P)	24,458,841.91	8,394,427.67	32,853,269.58	1,502,373.05		34,355,642.63
Other Goals							
7110	Nonagency - Educational	319,365.49	0.00	319,365.49	14,604.52		333,970.01
7150	Nonagency - Other	10,278,118.06	23,139.16	10,301,257.22	471,074.31		10,772,331.53
8100	Community Services	5,967,699.35	0.00	5,967,699.35	272,901.62		6,240,600.97
8500	Child Care and Development Services	26,998.62	0.00	26,998.62	1,234.64		28,233.26
Other Costs							
-	Food Services					19,404,729.38	19,404,729.38
-	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					64,651,610.24	64,651,610.24
	Other Outgo					59,897,890.29	59,897,890.29
Other	Adult Education, Child Development,						
Funds	Cafeteria, Foundation ([Column 3 + CAC line C51 times CAC line E)		00 0	00 0	28 851 248 08		28 851 248 08
	Indianat Cont Tunne four to Other Dunda						
ļ	(Net of Funds 01, 09, 62, Function 7210, Object 7350)				(24,595,955.50)		(24,595,955.50)
	Total General Fund and Charter						
	Schools Funds Expenditures	5,403,353,658.59	1,209,287,806.02	6,612,641,464.61	306,649,983.43	143,954,229.91	7,063,245,677.95

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Unaudited Actuals 2017-18 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

Los Angeles Unified Los Angeles County

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation Ancillary Services	Ancillary Services (Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420-2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000-7999, except 7210)*	(Functions 8100-8400)	(Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	00.00	00.00	0.00	0.00	0.00	0.00	0.00		·	0.00	0.00	0.00
1110	Regular Education, K-12	2,794,972,338.78	314,672,208.46	26,680,506.80	100,800,852.48	177,729,594.13	7,385,039.34	127,385,648.93			18,012,732.01	2,672,408.04	3,570,311,328.97
3100	Alternative Schools	2,784,105.78	19,803,401.41	0.00	154,986.79	272,648.51	74,131,321.34	2,534,621.22			1,158,183.38	0.00	100,839,268.43
3200	Continuation Schools	20,865,713.63	432,078.24	0.00	10,547,343.04	202,124.72	308,590.10	0.00			1,275,041.97	59,480.20	33,690,371.90
3300	Independent Study Centers	8,818,413.12	244,528.50	0.00	850,703.96	199,247.75	0.00	0.00			28,188.41	1,476.50	10,142,558.24
3400	Opportunity Schools	4,302,232.80	142,795.58	0.00	1,610,118.18	318,724.99	52,000.00	0.00			1,048,207.51	0.00	7,474,079.06
3550	Community Day Schools	6,552,525.17	158,819.06	0.00	2,429,446.98	2,355,762.71	174,271.00	0.00			17,845.10	0.00	11,688,670.02
3700	Specialized Secondary Programs	123,272.12	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	123,272.12
008E Pa	Career Technical Education	13,130,729.27	1,053,421.19	5,295.38	1,114,044.33	58,540.53	0.00	0.00			2,053.20	0.00	15,364,083.90
36	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
16	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
⁶⁷	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	0.00	100.00	0.00	0.00	0.00	0.00	0.00			00.00	0.00	100.00
4850	Migrant Education	509,943.60	103,258.93	501.00	204,726.78	36,085.08	00.00	0.00			5,751.60	00.00	860,266.99
5000-5999	Special Education	1,286,769,189.96	71,254,738.98	18,513,633.32	38,193,152.00	117,254,925.38	79,189,041.59	0.00			633,729.30	225.00	1,611,808,635.53
0009	ROC/P	21,344,771.83	1,507,668.12	164,114.95	870,275.00	541,663.85	0.00	0.00			30,348.16	0.00	24,458,841.91
Other Goals													
7110	Nonagency - Educational	245,318.92	71,266.11	0.00	1,191.23	623.03	00.00	0.00	00.00	00:00	966.20	00.00	319,365.49
7150	Nonagency - Other	641,321.73	3,284,012.87	0.00	11,219.39	5,293,850.94	00.00	962,606.95	00.00	79,066.76	6,039.42	0.00	10,278,118.06
8100	Community Services		0.00	0.00	0.00	57,169.03	0.00		5,910,530.32	0.00	0.00	0.00	5,967,699.35
8500	Child Care and Development Services	0.00	26,770.59	0.00	0.00	0.00	0.00		0.00	0.00	228.03	0.00	26,998.62
Total Direct (Total Direct Charged Costs	4,161,059,876.71	412,755,068.04	45,364,051.45	156,788,060.16	304,320,960.65	161,240,263.37	130,882,877.10	5,910,530.32	79,066.76	79,066.76 22,219,314.29	2,733,589.74	5,403,353,658.59

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Los Angeles Unified Los Angeles County Schedule of Allocated Support Costs (AC)

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0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,666,020.15 23,139.16 0.00 0.00 0.00 23,139.16 0.00 0.00 938,461,447.74 416.505.03 8,052,430.75 3,193,205.30 246,836,130.85 8,394,427.67 1,209,287,806.02 2,221,360.21 Total 21,438,993.97 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 6,186,418.60 15,252,575.37 Pupils Transported Allocated Support Costs (Based on factors input on Form PCRAF) 0.00 0.00 0.00 0.00 0.00 0.00 4,705,598.15 1,866,013.06 0.00 0.00 0.00 0.00 0.00 693,502,401.95 539,495,476.19 973,572.03 13,521.83 139,987,758.97 4,905,450.85 243.393.00 1,298,096.04 13,521.83 Classroom Units Full-Time Equivalents 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 494,346,410.10 383,713,396.18 1,327,192.24 692,448.12 100,661,953.28 9,617.33 173,112.03 3,346,832.60 923,264.17 9,617.33 3,488,976.82 Special Education (allocated to 5001) Child Care and Development Svcs. Adult Career Technical Education Adult Independent Study Centers Specialized Secondary Programs Child Development (Fund 12) Adult Correctional Education Type of Program Career Technical Education Cafeteria (Funds 13 and 61) Independent Study Centers Adult Education (Fund 11) Regular Education, Adult Regular Education, K-12 Community Day Schools Nonagency - Educational Continuation Schools Community Services Opportunity Schools Alternative Schools Nonagency - Other Migrant Education Pre-Kindergarten **Total Allocated Support Costs** Bilingual ROC/P Instructional Goals 5000-5999 Other Funds Other Goals 7110 3100 4610 4630 4850 0009 7150 8100 8500 3200 3300 3400 3550 3700 3800 4110 4620 4760 0001

California Dept of Education SACS Financial Reporting Software - 2018.2.0 File: pcr (Rev 05/05/2016)

Unaudited Actuals
2017-18
Program Cost Report
Schedule of Central Administration Costs (CAC)

Los Angeles Unified Los Angeles County

A.	Central Administration Costs in General Fund and Charter Schools Funds Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1	9000, Objects 1000-7999)	67,162,582.05
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	959,122.48
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	214,066,845.79
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	49,057,388.60
5	Total Central Administration Costs in General Fund and Charter Schools Funds	331,245,938.92
B	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds Total Direct Charged Costs (from Form PCR Column 1 Total)	5 403 353 658 59
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,209,287,806.02
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	6,612,641,464.61
C.	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	128,544,627.44
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	150,786,220.50
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	351,576,258.40
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	630,907,106.34
D.	Total Direct Charged and Allocated Costs (B3 + C5)	7,243,548,570.95
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.57%

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Page 1

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	19,404,729.38				19,404,729.38
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			00:00
Facilities Acquisition & Construction (Objects 1000-6500)			64,651,610.24		64,651,610.24
Other Outgo (Objects 1000-7999)				59,897,890.29	59,897,890.29
Total Other Costs	19,404,729.38	0.00	64,651,610.24	59,897,890.29	143,954,229.91

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Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND	0.00	(470,000,50)	0.00	(0.4.505.055.50)				
Expenditure Detail Other Sources/Uses Detail	0.00	(172,906.56)	0.00	(24,595,955.50)	39,118,489.38	54,594,168.58		
Fund Reconciliation						-	10,000,000.00	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	0.00	0.00
Fund Reconciliation 10 SPECIAL EDUCATION PASS-THROUGH FUND						-	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation				ľ			0.00	0.00
11 ADULT EDUCATION FUND	0.00	0.00	4 474 004 75	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	4,474,994.75	0.00	39,172.00	15,000.00		
Fund Reconciliation						-	0.00	0.00
12 CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0.00	6,220,411.75	0.00				
Other Sources/Uses Detail			., .,		24,831,528.90	0.00		
Fund Reconciliation 13 CAFETERIA SPECIAL REVENUE FUND						-	0.00	10,000,000.00
Expenditure Detail	0.00	0.00	13,900,549.00	0.00				
Other Sources/Uses Detail Fund Reconciliation				-	1,067,301.87	0.00	0.00	0.00
14 DEFERRED MAINTENANCE FUND						ļ ,	0.00	5.55
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				_	0.00	0.00	0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						-	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail				_	0.00	0.00	0.00	
Fund Reconciliation 18 SCHOOL BUS EMISSIONS REDUCTION FUND						ŀ	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation				h	0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND						ļ ,	0.00	5.55
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation						0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail								
Other Sources/Uses Detail				_	0.00	0.00		
Fund Reconciliation 21 BUILDING FUND						-	0.00	0.00
Expenditure Detail	172,906.56	0.00						
Other Sources/Uses Detail Fund Reconciliation				-	94,224,255.53	39,833,977.00	0.00	0.00
25 CAPITAL FACILITIES FUND						ŀ	0.00	0.00
Expenditure Detail	0.00	0.00			0.00	10,789,683.92		
Other Sources/Uses Detail Fund Reconciliation				-	0.00	10,769,663.92	0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	625,591.96		
Fund Reconciliation						-	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				_	6,981,334.41	69,053,815.57		
Fund Reconciliation 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						ŀ	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation				-	2,299,361.46	28,845,737.50	0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS						Ī		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			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 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS						-	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND						ŀ	0.00	0.00
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				-	0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND						Ī		·
Expenditure Detail Other Sources/Uses Detail					35,196,530.98	0.00		
Fund Reconciliation				į			0.00	0.00
57 FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	5.00	0.00	5.50	0.50		0.00		
Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND						}	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals 2017-18 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	0.0
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	0.0
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	0.0
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.0
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.0
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.0
TOTALS	172,906.56	(172,906.56)	24,595,955.50	(24,595,955.50)	203,757,974.53	203,757,974.53	10,000,000.00	10,000,000.0