

*Los Alamitos Unified School District*  
**MULTIYEAR PROJECTIONS**  
**August 28, 2018**

	UNRESTRICTED			RESTRICTED			UNRESTRICTED & RESTRICTED		
	2018/19	2019/20	2020/21	2018/19	2019/20	2020/21	2018/19	2019/20	2020/21
COLA	3.70%	2.57%	2.67%						
GAP	100.00%	0.00%	0.00%						
<b>FUNDED ADA REVENUES AND OTHER FINANCING SOURCES</b>	<b>9,576.20</b>	<b>9,544.89</b>	<b>9,491.03</b>						
State LCFF Revenue	83,381,759	85,363,214	87,188,858						
Federal Revenues	3,410,873	3,410,873	3,410,873	2,273,930	2,200,000	2,100,000	5,684,803	5,610,873	5,510,873
Other State Revenues	3,610,001	1,853,831	1,853,831	9,782,350	9,750,000	9,750,000	13,392,351	11,603,831	11,603,831
Other Local Revenues	1,142,529	1,100,000	1,100,000	0	0	0	1,142,529	1,100,000	1,100,000
<b>Total Revenues</b>	<b>91,545,162</b>	<b>91,727,918</b>	<b>93,553,562</b>	<b>12,056,280</b>	<b>11,950,000</b>	<b>11,850,000</b>	<b>103,601,442</b>	<b>103,677,918</b>	<b>105,403,562</b>
Other Financing Sources	(9,622,937)	(9,300,000)	(9,300,000)	9,622,937	9,300,000	9,300,000	0	0	0
Transfer In	1,000,000	1,000,000	1,000,000	0	0	0	1,000,000	1,000,000	1,000,000
Contribution to cover negative Restricted EB							0	0	0
<b>Total Revenues and other Financing Sources</b>	<b>82,922,225</b>	<b>83,427,918</b>	<b>85,253,562</b>	<b>21,679,217</b>	<b>21,250,000</b>	<b>21,150,000</b>	<b>104,601,442</b>	<b>104,677,918</b>	<b>106,403,562</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>									
Certificated Salaries	45,640,756	45,543,585	46,266,199	5,771,994	5,771,994	5,875,890	51,412,750	51,315,579	52,142,088
Step and Column Adjustments		819,785	832,792	0	103,896	105,766	0	923,680	938,558
<b>Total Certificated Salaries</b>	<b>45,640,756</b>	<b>46,363,370</b>	<b>47,098,990</b>	<b>5,771,994</b>	<b>5,875,890</b>	<b>5,981,656</b>	<b>51,412,750</b>	<b>52,239,259</b>	<b>53,080,646</b>
Classified Salaries	10,917,539	10,917,539	11,026,714	4,753,265	4,753,265	4,800,798	15,670,804	15,670,804	15,827,512
Step Adjustments		109,175	110,267	0	47,533	48,008	0	156,708	158,275
<b>Total Classified Salaries</b>	<b>10,917,539</b>	<b>11,026,714</b>	<b>11,136,982</b>	<b>4,753,265</b>	<b>4,800,798</b>	<b>4,848,806</b>	<b>15,670,804</b>	<b>15,827,512</b>	<b>15,985,787</b>
Employee Benefits									
Salary Fringe Benefits	11,720,391	13,219,374	13,910,716	5,986,678	6,261,388	6,548,062	17,707,069	19,480,763	20,458,778
Medical/Dental Benefits (34nn, 37nn)	5,976,519	6,574,171	7,231,588	579,474	670,625	737,688	6,555,993	7,244,796	7,969,275
<b>Total Employee Benefits</b>	<b>17,696,910</b>	<b>19,793,545</b>	<b>21,142,304</b>	<b>6,566,152</b>	<b>6,932,014</b>	<b>7,285,749</b>	<b>24,263,062</b>	<b>26,725,559</b>	<b>28,428,053</b>
Books and Supplies	2,075,456	1,700,000	1,500,000	731,827	700,000	500,000	2,807,283	2,400,000	2,000,000
Services and Other Operating Expenses	7,934,807	6,500,000	6,000,000	2,412,559	2,200,000	1,900,000	10,347,366	8,700,000	7,900,000
Capital Outlay	357,105	90,000	90,000	100,000	90,000	50,000	457,105	180,000	140,000
Other Outgo (excluding direct/indirect costs)	617,263	610,000	610,000	950,000	850,000	850,000	1,567,263	1,460,000	1,460,000
Direct support/Indirect Costs	(340,602)	(376,653)	(340,602)	133,420	133,420	133,420	(207,182)	(243,233)	(207,182)
<b>Total Expenditures</b>	<b>84,899,234</b>	<b>85,706,976</b>	<b>87,237,674</b>	<b>21,419,217</b>	<b>21,582,121</b>	<b>21,549,631</b>	<b>106,318,451</b>	<b>107,289,097</b>	<b>108,787,304</b>
Transfers Out	5,492,876	5,492,876	5,492,876	0	0	0	5,492,876	5,492,876	5,492,876
<b>Total Expenditures and Other Financing Uses</b>	<b>90,392,110</b>	<b>91,199,852</b>	<b>92,730,550</b>	<b>21,419,217</b>	<b>21,582,121</b>	<b>21,549,631</b>	<b>111,811,327</b>	<b>112,781,973</b>	<b>114,280,180</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(7,469,885)</b>	<b>(7,771,934)</b>	<b>(7,476,988)</b>	<b>260,000</b>	<b>(332,121)</b>	<b>(399,631)</b>	<b>(7,209,885)</b>	<b>(8,104,055)</b>	<b>(7,876,618)</b>
<b>FUND BALANCE</b>									
Beginning Fund Balance	30,745,516	23,275,631	15,503,697	680,803	940,803	608,682	31,426,318	24,216,433	16,112,378
<b>Ending Fund Balance</b>	<b>23,275,631</b>	<b>15,503,697</b>	<b>8,026,709</b>	<b>940,803</b>	<b>608,682</b>	<b>209,051</b>	<b>24,216,433</b>	<b>16,112,378</b>	<b>8,235,760</b>
Ending Balance Allocated to Revolving Cash, Stores, etc.	135,000	135,000	135,000						
Committed	13,576	13,576	13,576						
Assigned	16,418,375	8,588,203	1,021,323						
<b>Unassigned-Reserve for Economic Uncert</b>	<b>6,708,680</b>	<b>6,766,918</b>	<b>6,856,811</b>						
<b>Reserve for Economic Uncertainty as a %</b>	<b>6.00%</b>	<b>6.00%</b>	<b>6.00%</b>						