

Table 5**The Chancellor's Office Overstated the Districts' Reserve Percentage**

DISTRICT	CHANCELLOR'S OFFICE'S CALCULATION OF RESERVES AS A PERCENTAGE OF UNRESTRICTED GENERAL FUND EXPENDITURES	OUR CALCULATION OF RESERVES AS A PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES	PERCENTAGE DIFFERENCE BETWEEN CHANCELLOR'S OFFICE'S AND OUR CALCULATIONS
Antelope Valley	91.8%	71.1%	(20.7)%
Butte	52.2	23.2	(29.0)
Calbright	19.5	8.8	(10.7)
Kern	97.9	57.0	(40.9)
Mt. San Jacinto	82.7	57.3	(25.4)
San Francisco	28.8	19.6	(9.2)

Source: Auditor's analysis of data from the Chancellor's Office's Fiscal Portal.