



LOS ANGELES UNIFIED SCHOOL DISTRICT

2015-16

Financial Statement Projections of Fund and Cash Balances

June 1, 2016

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	724,509,375.00	699,737,913.00	304,239,281.32	586,937,043.00	(112,800,870.00)	-16.1%
3) Other State Revenue		8300-8599	550,974,464.00	591,777,432.00	472,273,408.01	760,403,620.00	168,626,188.00	28.5%
4) Other Local Revenue		8600-8799	34,983,040.00	12,955,679.00	10,536,789.83	12,223,998.00	(731,681.00)	-5.6%
5) TOTAL, REVENUES			1,310,466,879.00	1,304,471,024.00	787,049,479.16	1,359,564,661.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	836,984,294.97	886,451,047.00	652,743,500.98	809,334,148.00	77,116,899.00	8.7%
2) Classified Salaries		2000-2999	333,142,855.00	337,497,432.00	302,987,517.63	379,026,315.00	(41,528,883.00)	-12.3%
3) Employee Benefits		3000-3999	523,943,410.00	510,104,403.00	402,819,531.15	676,436,289.42	(166,331,886.42)	-32.6%
4) Books and Supplies		4000-4999	370,599,853.02	291,618,873.04	51,971,958.97	110,414,659.00	181,204,214.04	62.1%
5) Services and Other Operating Expenditures		5000-5999	415,002,736.00	452,211,324.00	252,205,455.81	382,990,500.00	69,220,824.00	15.3%
6) Capital Outlay		6000-6999	1,130,655.00	7,664,488.00	4,576,028.87	5,074,737.00	2,589,751.00	33.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,665,241.00	69,934,859.00	12,230,751.03	67,383,817.00	2,551,042.00	3.6%
9) TOTAL, EXPENDITURES			2,549,469,044.99	2,555,482,426.04	1,679,534,744.44	2,430,660,465.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,239,002,165.99)	(1,251,011,402.04)	(892,485,265.28)	(1,071,095,804.42)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	302,806.00	302,806.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,173,621,583.00	1,194,164,460.00	967,984,615.00	1,124,608,765.90	(69,555,694.10)	-5.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,173,621,583.00	1,194,164,460.00	967,984,615.00	1,124,911,571.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,380,582.99)	(56,846,942.04)	75,499,349.72	53,815,767.48		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	124,470,462.94	124,470,462.94		124,470,462.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	2,049,451.10		2,049,451.10	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,470,462.94	126,519,914.04		126,519,914.04		
d) Other Restatements		9795	(38,488.93)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,431,974.01	126,519,914.04		126,519,914.04		
2) Ending Balance, June 30 (E + F1e)			59,051,391.02	69,672,972.00		180,335,681.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	59,051,391.02	69,672,972.00		180,335,681.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	115,676,911.00	115,676,911.00	0.00	101,978,616.00	(13,698,295.00)	-11.8%
Special Education Discretionary Grants		8182	24,101,212.00	26,645,838.00	4,533,495.92	24,315,342.00	(2,330,496.00)	-8.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	32,474.00	32,474.00	32,269.00	(205.00)	-0.6%
Interagency Contracts Between LEAs		8285	716,323.00	2,587,545.00	1,413,511.26	1,941,509.00	(646,036.00)	-25.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	372,592,188.00	372,058,504.00	203,770,587.83	307,881,439.00	(64,177,065.00)	-17.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	1,401,536.00	1,443,957.00	684,674.73	1,006,331.00	(437,626.00)	-30.3%
NCLB: Title II, Part A, Teacher Quality	4035	8290	41,815,445.00	41,572,001.00	29,545,268.32	41,572,001.00	0.00	0.0%

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NCLB: Title III, Immigration Education Program	4201	8290	0.00	1,174,663.00	293,666.00	167,547.00	(1,007,116.00)	-85.7%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	18,469,539.00	17,823,183.00	11,655,047.29	15,539,681.00	(2,283,502.00)	-12.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	51,225,563.00	47,058,073.00	21,368,751.16	39,252,730.00	(7,805,343.00)	-16.6%
Vocational and Applied Technology Education	3500-3699	8290	7,891,643.00	7,448,551.00	1,387,004.76	6,813,290.00	(635,261.00)	-8.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	90,619,015.00	66,216,213.00	29,554,800.05	46,436,288.00	(19,779,925.00)	-29.9%
TOTAL, FEDERAL REVENUE			724,509,375.00	699,737,913.00	304,239,281.32	586,937,043.00	(112,800,870.00)	-16.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	365,405,085.00	359,563,783.00	296,117,866.00	359,341,321.00	(222,462.00)	-0.1%
Prior Years	6500	8319	0.00	0.00	4,677,720.00	7,796,200.00	7,796,200.00	New
All Other State Apportionments - Current Year	All Other	8311	3,056,899.00	3,056,899.00	2,531,129.00	3,086,253.00	29,354.00	1.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	17,726,512.00	21,453,496.00	1,573,456.51	23,031,336.00	1,577,840.00	7.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	77,227,222.00	78,104,440.00	70,256,757.71	73,180,575.00	(4,923,865.00)	-6.3%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	731,627.00	2,639,514.00	205,014.00	1,601,031.00	(1,038,483.00)	-39.3%
California Clean Energy Jobs Act	6230	8590	26,000,000.00	23,106,260.00	0.00	23,106,260.00	0.00	0.0%
Specialized Secondary	7370	8590	11,985.00	646,408.00	550,082.65	396,685.00	(249,723.00)	-38.6%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	60,815,134.00	103,206,632.00	96,361,382.14	268,863,959.00	165,657,327.00	160.5%
TOTAL, OTHER STATE REVENUE			550,974,464.00	591,777,432.00	472,273,408.01	760,403,620.00	168,626,188.00	28.5%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	135,100.00	53,929.79	432,690.00	297,590.00	220.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	29,209.00	25,000.00	19,802.00	(9,407.00)	-32.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	34,923,040.00	12,731,370.00	10,409,672.04	11,727,305.00	(1,004,065.00)	-7.9%
Tuition		8710	60,000.00	60,000.00	48,188.00	44,201.00	(15,799.00)	-26.3%
All Other Transfers In		8781-8783	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	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,983,040.00	12,955,679.00	10,536,789.83	12,223,998.00	(731,681.00)	-5.6%
TOTAL, REVENUES			1,310,466,879.00	1,304,471,024.00	787,049,479.16	1,359,564,661.00	55,093,637.00	4.2%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	596,017,578.97	607,474,827.00	430,993,428.60	536,464,395.00	71,010,432.00	11.7%
Certificated Pupil Support Salaries		1200	110,360,966.00	118,806,478.00	98,855,024.36	122,158,994.00	(3,352,516.00)	-2.8%
Certificated Supervisors' and Administrators' Salaries		1300	65,809,296.00	84,211,636.00	64,204,198.62	77,855,269.00	6,356,367.00	7.5%
Other Certificated Salaries		1900	64,796,454.00	75,958,106.00	58,690,849.40	72,855,490.00	3,102,616.00	4.1%
TOTAL, CERTIFICATED SALARIES			836,984,294.97	886,451,047.00	652,743,500.98	809,334,148.00	77,116,899.00	8.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	204,436,272.00	205,784,337.00	177,199,168.33	214,817,957.00	(9,033,620.00)	-4.4%
Classified Support Salaries		2200	49,532,420.00	42,187,002.00	54,807,563.03	70,891,709.00	(28,704,707.00)	-68.0%
Classified Supervisors' and Administrators' Salaries		2300	1,733,844.00	2,445,204.00	2,013,602.95	2,196,995.00	248,209.00	10.2%
Clerical, Technical and Office Salaries		2400	31,285,946.00	39,863,564.00	30,801,296.66	41,230,365.00	(1,366,801.00)	-3.4%
Other Classified Salaries		2900	46,154,373.00	47,217,325.00	38,165,886.66	49,889,289.00	(2,671,964.00)	-5.7%
TOTAL, CLASSIFIED SALARIES			333,142,855.00	337,497,432.00	302,987,517.63	379,026,315.00	(41,528,883.00)	-12.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,250,128.00	92,380,559.00	65,522,272.12	252,747,838.00	(160,367,279.00)	-173.6%
PERS		3201-3202	33,987,552.00	34,230,510.00	30,732,425.74	37,198,647.00	(2,968,137.00)	-8.7%
OASDI/Medicare/Alternative		3301-3302	42,680,860.00	43,771,150.00	32,757,543.53	40,080,071.00	3,691,079.00	8.4%
Health and Welfare Benefits		3401-3402	217,306,794.00	189,636,277.00	161,931,079.02	195,508,900.00	(5,872,623.00)	-3.1%
Unemployment Insurance		3501-3502	710,345.00	746,420.00	471,487.68	919,952.00	(173,532.00)	-23.2%
Workers' Compensation		3601-3602	34,365,911.00	34,713,978.00	28,946,937.68	35,713,326.42	(999,348.42)	-2.9%
OPEB, Allocated		3701-3702	108,641,820.00	97,711,683.00	82,451,640.40	98,910,687.00	(1,199,004.00)	-1.2%
OPEB, Active Employees		3751-3752	0.00	16,913,826.00	0.00	15,350,723.00	1,563,103.00	9.2%
Other Employee Benefits		3901-3902	0.00	0.00	6,144.98	6,145.00	(6,145.00)	New
TOTAL, EMPLOYEE BENEFITS			523,943,410.00	510,104,403.00	402,819,531.15	676,436,289.42	(166,331,886.42)	-32.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,741,376.00	21,496,124.00	8,519,093.20	23,031,456.00	(1,535,332.00)	-7.1%
Books and Other Reference Materials		4200	2,075.00	7,578,277.00	190,329.24	7,009,819.00	568,458.00	7.5%
Materials and Supplies		4300	344,669,011.02	238,079,919.04	33,683,774.71	65,059,857.00	173,020,062.04	72.7%
Noncapitalized Equipment		4400	8,109,815.00	24,311,898.00	9,562,416.84	15,235,911.00	9,075,987.00	37.3%
Food		4700	77,576.00	152,655.00	16,344.98	77,616.00	75,039.00	49.2%
TOTAL, BOOKS AND SUPPLIES			370,599,853.02	291,618,873.04	51,971,958.97	110,414,659.00	181,204,214.04	62.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	285,476,100.00	301,877,178.00	200,031,135.46	290,553,461.00	11,323,717.00	3.8%
Travel and Conferences		5200	3,867,865.00	21,819,200.00	4,636,429.11	6,284,938.00	15,534,262.00	71.2%
Dues and Memberships		5300	15,694.00	278,833.00	43,884.15	64,213.00	214,620.00	77.0%
Insurance		5400-5450	0.00	0.00	76.00	76.00	(76.00)	New
Operations and Housekeeping Services		5500	60,882.00	196,610.00	32,181.16	35,844.00	160,766.00	81.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,252,067.00	12,307,211.00	2,342,423.50	2,843,202.00	9,464,009.00	76.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	123,997,525.00	114,583,267.00	44,889,915.65	82,763,715.00	31,819,552.00	27.8%
Communications		5900	332,603.00	1,149,025.00	229,410.78	445,051.00	703,974.00	61.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			415,002,736.00	452,211,324.00	252,205,455.81	382,990,500.00	69,220,824.00	15.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000.00	11,142.00	0.00	7,562.00	3,580.00	32.1%
Buildings and Improvements of Buildings		6200	95,727.00	1,617,963.00	2,521,807.15	2,636,332.00	(1,018,369.00)	-62.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,033,928.00	6,035,383.00	2,054,221.72	2,430,843.00	3,604,540.00	59.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,130,655.00	7,664,488.00	4,576,028.87	5,074,737.00	2,589,751.00	33.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	68,665,241.00	69,934,859.00	12,230,751.03	67,383,817.00	2,551,042.00	3.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,665,241.00	69,934,859.00	12,230,751.03	67,383,817.00	2,551,042.00	3.6%
TOTAL, EXPENDITURES			2,549,469,044.99	2,555,482,426.04	1,679,534,744.44	2,430,660,465.42	124,821,960.62	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	302,806.00	302,806.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	302,806.00	302,806.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,173,621,583.00	1,194,164,460.00	967,984,615.00	1,124,608,765.90	(69,555,694.10)	-5.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,173,621,583.00	1,194,164,460.00	967,984,615.00	1,124,608,765.90	(69,555,694.10)	-5.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			1,173,621,583.00	1,194,164,460.00	967,984,615.00	1,124,911,571.90	69,252,888.10	-5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,250,007,182.00	5,268,758,952.00	3,999,388,903.01	5,274,446,228.00	5,687,276.00	0.1%
2) Federal Revenue		8100-8299	739,219,309.00	714,449,847.00	311,877,611.89	601,337,161.00	(113,112,686.00)	-15.8%
3) Other State Revenue		8300-8599	953,773,094.00	963,146,597.00	815,164,584.84	1,132,504,184.00	169,357,587.00	17.6%
4) Other Local Revenue		8600-8799	136,115,270.00	121,789,413.00	106,596,552.19	135,649,788.00	13,860,375.00	11.4%
5) TOTAL, REVENUES			7,079,114,855.00	7,068,144,809.00	5,233,027,651.93	7,143,937,361.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,039,075,139.97	3,045,048,506.00	2,335,862,570.95	2,866,248,613.00	178,799,893.00	5.9%
2) Classified Salaries		2000-2999	871,036,688.00	922,672,755.00	762,567,680.42	955,421,338.00	(32,748,583.00)	-3.5%
3) Employee Benefits		3000-3999	1,542,764,586.00	1,580,928,197.00	1,248,976,177.01	1,738,630,067.42	(157,701,870.42)	-10.0%
4) Books and Supplies		4000-4999	683,382,575.02	600,301,574.04	147,199,072.45	342,463,550.00	257,838,024.04	43.0%
5) Services and Other Operating Expenditures		5000-5999	816,144,468.00	909,895,995.00	464,968,026.07	896,782,806.00	13,113,189.00	1.4%
6) Capital Outlay		6000-6999	7,039,403.00	20,551,413.00	11,828,630.59	18,353,774.00	2,197,639.00	10.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,710,204.00	8,371,371.00	1,634,129.51	8,714,255.00	(342,884.00)	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,421,088.00)	(22,961,248.00)	(4,275,773.49)	(21,371,212.00)	(1,590,036.00)	6.9%
9) TOTAL, EXPENDITURES			6,944,731,975.99	7,064,808,563.04	4,968,760,513.51	6,805,243,191.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			134,382,879.01	3,336,245.96	264,267,138.42	338,694,169.58		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000,000.00	59,000,000.00	0.00	53,786,560.00	(5,213,440.00)	-8.8%
b) Transfers Out		7600-7629	140,721,345.00	114,335,776.00	59,348,687.88	84,512,648.00	29,823,128.00	26.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	637,193.00	637,193.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,721,345.00)	(55,335,776.00)	(59,348,687.88)	(30,088,895.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,661,534.01	(51,999,530.04)	204,918,450.54	308,605,274.58		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	817,757,012.61	817,757,012.61		817,757,012.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	2,049,451.10		2,049,451.10	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			817,757,012.61	819,806,463.71		819,806,463.71		
d) Other Restatements		9795	(152,550,726.04)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,206,286.57	819,806,463.71		819,806,463.71		
2) Ending Balance, June 30 (E + F1e)			718,867,820.58	767,806,933.67		1,128,411,738.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,670,363.00	2,636,896.00		2,636,896.30		
Stores		9712	16,958,034.00	18,016,015.00		18,016,014.50		
Prepaid Expenditures		9713	3,209.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	59,051,391.02	69,672,972.00		180,335,681.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	218,300,000.00	218,300,000.00		218,300,000.00		
d) Assigned								
Other Assignments		9780	308,234,576.00	306,339,841.00		453,301,338.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	72,375,780.00	72,375,780.00		72,375,780.00		
Unassigned/Unappropriated Amount		9790	41,274,467.56	80,465,429.67		183,446,027.97		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,773,986,429.00	3,570,975,105.00	2,971,018,736.00	3,575,998,190.00	5,023,085.00	0.1%
Education Protection Account State Aid - Current Year		8012	614,264,011.00	696,895,570.00	523,538,670.00	696,895,570.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	1,520,998.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,567,388.00	6,872,852.00	3,436,425.90	6,872,852.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,803,677.00	7,085,413.00	7,085,412.95	7,085,413.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	884,841,370.00	973,395,532.00	564,171,032.70	973,395,532.00	0.00	0.0%
Unsecured Roll Taxes		8042	35,016,225.00	36,748,902.00	36,747,006.53	36,748,902.00	0.00	0.0%
Prior Years' Taxes		8043	23,487,122.00	21,481,950.00	20,796,476.58	20,842,562.00	(639,388.00)	-3.0%
Supplemental Taxes		8044	22,529,304.00	23,884,973.00	15,924,276.73	23,884,973.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	50,886,127.00	126,026,257.00	10,845,994.60	126,026,257.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,808,096.00	11,970,588.00	11,971,355.40	12,240,588.00	270,000.00	2.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	639,387.41	639,388.00	639,388.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	8.00	312.00	0.00	312.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(4.00)	(156.00)	0.00	(156.00)	0.00	0.0%
Subtotal, LCFF Sources			5,431,189,753.00	5,475,337,298.00	4,167,695,772.80	5,480,630,383.00	5,293,085.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(181,182,571.00)	(206,578,346.00)	(168,306,869.79)	(206,184,155.00)	394,191.00	-0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,250,007,182.00	5,268,758,952.00	3,999,388,903.01	5,274,446,228.00	5,687,276.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	115,676,911.00	115,676,911.00	0.00	101,978,616.00	(13,698,295.00)	-11.8%
Special Education Discretionary Grants		8182	24,101,212.00	26,645,838.00	4,533,495.92	24,315,342.00	(2,330,496.00)	-8.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	0.00	32,474.00	32,474.00	32,269.00	(205.00)	-0.6%
Interagency Contracts Between LEAs		8285	716,323.00	2,587,545.00	1,413,511.26	1,941,509.00	(646,036.00)	-25.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	372,592,188.00	372,058,504.00	203,770,587.83	307,881,439.00	(64,177,065.00)	-17.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	1,401,536.00	1,443,957.00	684,674.73	1,006,331.00	(437,626.00)	-30.3%
NCLB: Title II, Part A, Teacher Quality	4035	8290	41,815,445.00	41,572,001.00	29,545,268.32	41,572,001.00	0.00	0.0%

2015-16 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	1,174,663.00	293,666.00	167,547.00	(1,007,116.00)	-85.7%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	18,469,539.00	17,823,183.00	11,655,047.29	15,539,681.00	(2,283,502.00)	-12.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	51,225,563.00	47,058,073.00	21,368,751.16	39,252,730.00	(7,805,343.00)	-16.6%
Other No Child Left Behind		8290	51,225,563.00	47,058,073.00	21,368,751.16	39,252,730.00	(7,805,343.00)	-16.6%
Vocational and Applied Technology Education	3500-3699	8290	7,891,643.00	7,448,551.00	1,387,004.76	6,813,290.00	(635,261.00)	-8.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	105,328,949.00	80,928,147.00	37,193,130.62	60,836,406.00	(20,091,741.00)	-24.8%
TOTAL, FEDERAL REVENUE			739,219,309.00	714,449,847.00	311,877,611.89	601,337,161.00	(113,112,686.00)	-15.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	365,405,085.00	359,563,783.00	296,117,866.00	359,341,321.00	(222,462.00)	-0.1%
Prior Years	6500	8319	0.00	0.00	4,677,720.00	7,796,200.00	7,796,200.00	New
All Other State Apportionments - Current Year	All Other	8311	5,934,319.00	3,056,899.00	2,531,129.00	3,086,253.00	29,354.00	1.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	328,669,466.00	291,730,518.00	291,721,666.00	291,721,666.00	(8,852.00)	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	84,461,616.00	94,709,336.00	48,073,128.24	97,208,123.00	2,498,787.00	2.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	77,227,222.00	78,104,440.00	70,256,757.71	73,180,575.00	(4,923,665.00)	-6.3%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	731,627.00	2,639,514.00	205,014.00	1,601,031.00	(1,038,483.00)	-39.3%
California Clean Energy Jobs Act	6230	8590	26,000,000.00	23,106,260.00	0.00	23,106,260.00	0.00	0.0%
Specialized Secondary	7370	8590	11,985.00	646,408.00	550,082.65	396,685.00	(249,723.00)	-38.6%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	65,331,774.00	109,589,439.00	101,031,221.24	275,066,070.00	165,476,631.00	151.0%
TOTAL, OTHER STATE REVENUE			953,773,094.00	963,146,597.00	815,164,584.84	1,132,504,184.00	169,357,587.00	17.6%

2015-16 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	325,000.00	325,000.00	240,425.83	275,389.00	(49,611.00)	-15.3%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,787,000.00	11,362,000.00	15,975,023.97	18,242,409.00	6,880,409.00	60.6%
Interest		8660	2,080,000.00	2,087,625.00	4,290,197.68	5,651,546.00	3,563,921.00	170.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	483,840.00	489,690.00	261,190.00	421,834.00	(67,856.00)	-13.9%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	135,100.00	53,929.79	432,690.00	297,590.00	220.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	35,115,337.00	37,305,118.00	33,258,378.31	39,756,990.00	2,451,872.00	6.6%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	4.00	156.00	0.00	156.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	87,264,089.00	70,024,724.00	52,469,218.61	70,824,573.00	799,849.00	1.1%
Tuition		8710	60,000.00	60,000.00	48,188.00	44,201.00	(15,799.00)	-26.3%
All Other Transfers In		8781-8783	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	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			136,115,270.00	121,789,413.00	106,596,552.19	135,649,788.00	13,860,375.00	11.4%
TOTAL, REVENUES			7,079,114,855.00	7,068,144,809.00	5,233,027,651.93	7,143,937,361.00	75,792,552.00	1.1%

2015-16 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,356,291,292.97	2,347,968,054.00	1,780,266,473.15	2,166,001,359.00	181,966,695.00	7.7%
Certificated Pupil Support Salaries		1200	232,011,811.00	240,511,936.00	207,308,490.55	260,950,830.00	(20,438,894.00)	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	292,584,376.00	290,118,542.00	249,655,052.42	313,682,733.00	(23,564,191.00)	-8.1%
Other Certificated Salaries		1900	158,187,660.00	166,449,974.00	98,632,554.83	125,613,691.00	40,836,283.00	24.5%
TOTAL, CERTIFICATED SALARIES			3,039,075,139.97	3,045,048,506.00	2,335,862,570.95	2,866,248,613.00	178,799,893.00	5.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	209,329,850.00	210,098,540.00	180,219,377.73	219,784,538.00	(9,685,998.00)	-4.6%
Classified Support Salaries		2200	292,969,188.00	307,471,899.00	257,382,615.51	330,351,741.00	(22,879,842.00)	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	22,696,972.00	27,237,338.00	21,194,702.00	25,829,345.00	1,407,993.00	5.2%
Clerical, Technical and Office Salaries		2400	241,899,178.00	272,008,933.00	222,770,431.38	276,187,841.00	(4,178,908.00)	-1.5%
Other Classified Salaries		2900	104,141,500.00	105,856,045.00	81,000,553.80	103,267,873.00	2,588,172.00	2.4%
TOTAL, CLASSIFIED SALARIES			871,036,688.00	922,672,755.00	762,567,680.42	955,421,338.00	(32,748,583.00)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	322,764,795.00	317,800,033.00	242,268,447.10	469,821,970.00	(152,021,937.00)	-47.8%
PERS		3201-3202	100,669,441.00	103,565,139.00	84,244,293.79	102,589,907.00	975,232.00	0.9%
OASDI/Medicare/Alternative		3301-3302	107,382,853.00	115,623,271.00	89,988,388.96	110,387,602.00	5,235,669.00	4.5%
Health and Welfare Benefits		3401-3402	595,609,646.00	580,552,402.00	488,096,309.96	592,988,163.00	(12,435,761.00)	-2.1%
Unemployment Insurance		3501-3502	2,375,772.00	2,414,586.00	1,558,139.76	3,358,042.00	(943,456.00)	-39.1%
Workers' Compensation		3601-3602	109,644,603.00	112,690,080.00	94,179,442.80	114,829,513.42	(2,139,433.42)	-1.9%
OPEB, Allocated		3701-3702	304,317,476.00	297,288,383.00	248,598,706.34	298,848,240.00	(1,559,857.00)	-0.5%
OPEB, Active Employees		3751-3752	0.00	50,994,303.00	0.00	45,800,485.00	5,193,818.00	10.2%
Other Employee Benefits		3901-3902	0.00	0.00	42,448.30	6,145.00	(6,145.00)	New
TOTAL, EMPLOYEE BENEFITS			1,542,764,586.00	1,580,928,197.00	1,248,976,177.01	1,738,630,067.42	(157,701,870.42)	-10.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	164,487,188.00	142,212,122.00	21,524,187.07	92,741,288.00	49,470,834.00	34.8%
Books and Other Reference Materials		4200	4,012,178.00	12,438,481.00	503,819.23	8,089,192.00	4,349,289.00	35.0%
Materials and Supplies		4300	492,631,648.02	373,954,510.04	99,228,602.49	194,947,728.00	179,006,782.04	47.9%
Noncapitalized Equipment		4400	22,123,985.00	71,512,507.00	25,877,875.73	46,556,099.00	24,956,408.00	34.9%
Food		4700	127,576.00	183,954.00	64,587.93	129,243.00	54,711.00	29.7%
TOTAL, BOOKS AND SUPPLIES			683,382,575.02	600,301,574.04	147,199,072.45	342,463,550.00	257,838,024.04	43.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	285,476,100.00	355,939,160.00	237,363,261.82	341,094,861.00	14,844,299.00	4.2%
Travel and Conferences		5200	7,881,152.00	27,467,319.00	8,750,067.04	11,376,460.00	16,090,859.00	58.6%
Dues and Memberships		5300	691,509.00	1,082,540.00	1,838,560.02	2,411,618.00	(1,329,078.00)	-122.8%
Insurance		5400-5450	36,621,914.00	67,618,227.00	6,465,994.02	162,525,484.00	(94,907,257.00)	-140.4%
Operations and Housekeeping Services		5500	144,205,976.00	131,802,393.00	81,640,132.85	130,113,648.00	1,688,745.00	1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,763,366.00	25,229,336.00	14,293,532.65	20,019,840.00	5,209,496.00	20.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	237,955,606.00	262,259,952.00	92,846,757.08	200,698,340.00	61,561,612.00	23.5%
Communications		5900	86,548,845.00	38,497,068.00	21,769,720.59	28,542,555.00	9,954,513.00	25.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			816,144,468.00	909,895,995.00	464,968,026.07	896,782,806.00	13,113,189.00	1.4%

2015-16 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	244,168.00	11,142.00	0.00	9,234.00	1,908.00	17.1%
Buildings and Improvements of Buildings		6200	247,442.00	4,650,523.00	5,576,776.02	6,849,727.00	(2,199,204.00)	-47.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,695,258.00	15,889,748.00	6,251,854.57	10,162,506.00	5,727,242.00	36.0%
Equipment Replacement		6500	1,852,535.00	0.00	0.00	1,332,307.00	(1,332,307.00)	New
TOTAL, CAPITAL OUTLAY			7,039,403.00	20,551,413.00	11,828,630.59	18,353,774.00	2,197,639.00	10.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	312,525.00	139,409.71	0.00	312,525.00	100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,969,534.00	6,700,000.00	569,487.72	6,700,000.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,100,983.00	925,232.08	1,100,983.00	0.00	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	45,018.00	(45,018.00)	New
Other Debt Service - Principal		7439	87,196.00	257,863.00	0.00	868,254.00	(610,391.00)	-236.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,710,204.00	8,371,371.00	1,634,129.51	8,714,255.00	(342,884.00)	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(22,421,088.00)	(22,961,248.00)	(4,275,773.49)	(21,371,212.00)	(1,590,036.00)	6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,421,088.00)	(22,961,248.00)	(4,275,773.49)	(21,371,212.00)	(1,590,036.00)	6.9%
TOTAL, EXPENDITURES			6,944,731,975.99	7,064,808,563.04	4,968,760,513.51	6,805,243,191.42	259,565,371.62	3.7%

2015-16 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	30,000,000.00	29,000,000.00	0.00	30,000,000.00	1,000,000.00	3.4%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000,000.00	30,000,000.00	0.00	23,786,560.00	(6,213,440.00)	-20.7%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000,000.00	59,000,000.00	0.00	53,786,560.00	(5,213,440.00)	-8.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	41,003,215.00	41,003,215.00	6,800,000.00	32,185,899.00	8,817,316.00	21.5%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	60,803,942.00	34,418,373.00	16,000,000.00	13,949,921.00	20,468,452.00	59.5%
Other Authorized Interfund Transfers Out		7619	38,914,188.00	38,914,188.00	36,548,687.88	38,376,828.00	537,360.00	1.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,721,345.00	114,335,776.00	59,348,687.88	84,512,648.00	29,823,128.00	26.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	637,193.00	637,193.00	New
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	637,193.00	637,193.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(80,721,345.00)	(55,335,776.00)	(59,348,687.88)	(30,088,895.00)	(25,246,881.00)	-45.6%

Resource	Description	2015-16 Projected Year Totals
5640	Medi-Cal Billing Option	5,115,851.76
5650	FEMA Public Assistance Funds	72,277.05
5810	Other Restricted Federal	5,168,062.41
6230	California Clean Energy Jobs Act	67,441,239.54
6264	Educator Effectiveness	39,146,862.00
6286		2,351,474.69
6500	Special Education	3,297,832.51
6510	Special Ed: Early Ed Individuals with Excepti	60,863.00
6512	Special Ed: Mental Health Services	234,226.00
7091	Economic Impact Aid (EIA): Limited English I	1,138,667.23
7400	Quality Education Investment Act	12,239,231.10
7810	Other Restricted State	726,498.41
8150	Ongoing & Major Maintenance Account (RM,	38,707,772.00
9010	Other Restricted Local	4,634,823.82
Total, Restricted Balance		180,335,681.52

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	470,198.12	472,639.27	463,199.15	473,081.62	442.35	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	470,198.12	472,639.27	463,199.15	473,081.62	442.35	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	296.04	296.41	190.82	190.82	(105.59)	-36%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	342.81	342.81	298.31	298.31	(44.50)	-13%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	638.85	639.22	489.13	489.13	(150.09)	-23%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	470,836.97	473,278.49	463,688.28	473,570.75	292.26	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	40,053.76	39,805.53	39,753.85	39,753.85	(51.68)	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	40,053.76	39,805.53	39,753.85	39,753.85	(51.68)	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	105,107.83	102,594.27	102,354.72	102,398.42	(195.85)	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	105,107.83	102,594.27	102,354.72	102,398.42	(195.85)	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	145,161.59	142,399.80	142,108.57	142,152.27	(247.53)	0%

ACTUALS THROUGH THE MONTH OF		Beginning Balances (Rel. Only)								
(Enter Month Name)			July	August	September	October	November	December	January	February
A. BEGINNING CASH		April	941,265,480.00	763,121,759.00	324,437,140.00	481,491,095.00	403,637,417.00	388,125,150.00	1,081,716,546.00	1,263,743,661.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment			189,000,728.00	189,000,728.00	515,670,375.00	340,201,314.00	340,201,314.00	514,147,970.00	340,201,314.00	284,511,659.00
Property Taxes		8020-8079	12,244,538.00	42,818,567.00	0.00	(1,529,965.00)	17,877,735.00	410,399,623.00	110,691,035.00	66,270,887.00
Miscellaneous Funds		8080-8099	(9,703,250.00)	(19,357,977.00)	0.00	(13,879,846.00)	(13,333,715.00)	1.00	(24,695,009.00)	(20,818,139.00)
Federal Revenue		8100-8299	43,902,224.00	1,044,338.00	121,652,799.00	26,541,011.00	15,366,316.00	139,892,842.00	29,003,106.00	73,991,720.00
Other State Revenue		8300-8599	58,614,365.00	19,879,997.00	52,230,934.00	114,978,441.00	57,499,744.00	195,442,369.00	172,743,287.00	34,358,343.00
Other Local Revenue		8600-8799	3,304,660.00	5,291,033.00	7,338,256.00	18,755,557.00	3,680,080.00	4,780,433.00	10,016,178.00	9,376,782.00
Interfund Transfers In		8810-8929	0.00	209,965,624.00	102,982,812.00	114,782,812.00	120,982,812.00	115,505,344.00	128,619,075.00	117,219,075.00
All Other Financing Sources		8930-8979	19,957,467.00	8,507,035.00	10,503,166.00	11,345,398.00	50,829,455.00	21,862,937.00	(7,428,576.00)	(17,397,403.00)
TOTAL RECEIPTS			317,320,732.00	457,149,345.00	794,965,005.00	611,194,722.00	593,103,741.00	1,402,031,519.00	739,150,410.00	547,512,924.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	384,924,595.00	618,101,040.00	425,577,542.00	515,294,949.00	419,802,049.00	454,420,669.00	421,556,181.00	456,211,891.00
Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies		4000-4999	109,044,354.00	77,466,323.00	56,087,942.00	55,644,108.00	53,835,345.00	112,526,672.00	63,616,794.00	68,950,503.00
Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay		6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		7600-7629	1,601,766.00	199,970,624.00	156,203,396.00	118,190,317.00	134,951,668.00	124,504,163.00	110,958,153.00	121,361,453.00
All Other Financing Uses		7630-7699	(106,282.00)	295,977.00	42,170.00	(80,974.00)	26,946.00	16,988,619.00	(19,007,833.00)	46,549.00
TOTAL DISBURSEMENTS			495,464,453.00	895,833,964.00	637,911,050.00	689,048,400.00	608,616,008.00	708,440,123.00	577,123,295.00	646,570,396.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury		9111-9199	10,415,939.00							
Accounts Receivable		9200-9299	331,073,502.00							
Due From Other Funds		9310	23,600,000.00							
Stores		9320	18,016,015.00							
Prepaid Expenditures		9330	0.00							
Other Current Assets		9340	0.00							
Deferred Outflows of Resources		9490	0.00							
SUBTOTAL			383,105,456.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599	492,591,330.00							
Due To Other Funds		9610	0.00							
Current Loans		9640	0.00							
Unearned Revenues		9650	14,022,575.00							
Deferred Inflows of Resources		9690	0.00							
SUBTOTAL			506,613,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspende Clearing		9910								
TOTAL BALANCE SHEET ITEMS			(123,508,449.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(178,143,721.00)	(438,684,619.00)	157,053,955.00	(77,853,678.00)	(15,512,267.00)	693,591,396.00	182,027,115.00	(99,057,472.00)
F. ENDING CASH (A + E)			763,121,759.00	324,437,140.00	481,491,095.00	403,637,417.00	388,125,150.00	1,081,716,546.00	1,263,743,661.00	1,164,686,189.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	April	1,164,686,189.00	1,110,672,020.00	1,250,070,363.00	1,159,288,934.00				
B. RECEIPTS									
LCEFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	462,989,551.00	284,511,659.00	319,550,124.00	492,907,024.00	0.00	0.00	4,272,893,760.00	4,272,893,760.00
Property Taxes	8020-8079	7,070,927.00	290,166,194.00	188,330,864.00	63,396,063.00	0.00	(1.00)	1,207,736,467.00	1,207,736,467.00
Miscellaneous Funds	8080-8099	0.00	(45,285,489.00)	(29,598,895.00)	(14,098,344.00)	0.00	1.00	(206,183,999.00)	(206,183,999.00)
Federal Revenue	8100-8299	1,508,740.00	11,340,262.00	26,628,231.00	45,972,818.00	240,138,337.00	(175,645,583.00)	601,337,161.00	601,337,161.00
Other State Revenue	8300-8599	83,021,736.00	87,680,441.00	9,910,181.00	14,469,632.00	307,702,793.00	(76,028,079.00)	1,132,504,184.00	1,132,504,184.00
Other Local Revenue	8600-8799	1,315,012.00	10,303,897.00	16,131,863.00	12,358,279.00	112,397,598.00	(79,399,840.00)	135,649,788.00	135,649,788.00
Interfund Transfers In	8910-8929	105,706,665.00	140,006,665.00	91,386,863.00	126,579,683.00	(1,319,930,870.00)		53,786,560.00	53,786,560.00
Interfund Transfers Out	8930-8979	11,374,825.00	9,120,141.00	16,892,477.00	57,291,369.00	(192,221,098.00)		637,193.00	637,193.00
All Other Financing Sources		672,987,456.00	787,843,770.00	639,211,708.00	798,876,524.00	(851,913,240.00)	(331,073,502.00)	7,198,361,114.00	7,198,361,114.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	468,067,085.00	466,056,177.00	400,383,211.00	474,483,745.00	271,575,885.00	(216,155,000.58)	5,560,300,018.42	2,866,248,613.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	955,421,338.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,738,630,067.42
Books and Supplies	4000-4999	105,305,464.00	83,831,649.00	200,636,189.00	245,134,663.00	289,299,497.00	(276,436,330.00)	1,244,943,173.00	342,463,550.00
Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	896,782,806.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,353,774.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,656,957.00)
Interfund Transfers Out	7600-7629	123,111,964.00	128,866,192.00	111,839,068.00	67,284,734.00	(1,314,330,870.00)	0.00	84,512,648.00	84,512,648.00
All Other Financing Uses	7630-7699	30,517,112.00	(30,308,591.00)	17,134,669.00	9,811,593.00	(27,409,387.00)	0.00	0.00	0.00
TOTAL DISBURSEMENTS		727,001,625.00	648,445,427.00	729,983,137.00	796,714,735.00	(780,864,875.00)	(490,541,898.58)	6,889,755,839.42	6,889,755,839.42
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199					0.00	10,415,939.00	10,415,939.00	
Accounts Receivable	9200-9299					136,944,130.00	331,073,502.00	468,017,632.00	
Due From Other Funds	9310					(5,600,000.00)	23,600,000.00	18,000,000.00	
Stores	9320					0.00	18,016,015.00	18,016,015.00	
Prepaid Expenditures	9330					0.00	0.00	0.00	
Other Current Assets	9340					0.00	0.00	0.00	
Deferred Outflows of Resources	9490					0.00	0.00	0.00	
SUBTOTAL			0.00	0.00		131,344,130.00	383,105,456.00	514,449,586.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599					40,874,665.00	492,591,330.00	533,465,995.00	
Due To Other Funds	9610					0.00	0.00	0.00	
Current Loans	9640					0.00	0.00	0.00	
Unearned Revenues	9650					0.00	14,022,575.00	14,022,575.00	
Deferred Inflows of Resources	9690					0.00	0.00	0.00	
SUBTOTAL			0.00	0.00		40,874,665.00	506,613,905.00	547,488,570.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	90,469,465.00	(123,508,449.00)	(33,038,984.00)	
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)		(54,014,169.00)	139,398,343.00	(90,781,429.00)	2,161,789.00	19,421,100.00	35,959,947.58	275,566,290.58	308,605,274.58
F. ENDING CASH (A + E)		1,110,672,020.00	1,250,070,363.00	1,159,288,934.00	1,161,450,723.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,216,831,770.58	

LOS ANGELES UNIFIED SCHOOL DISTRICT
THIRD INTERIM ASSUMPTIONS
Fiscal Year 2015-16

REVENUES

Major Assumptions For Revenues

	<u>2015-16</u>
1. Enrollment	
Non-charter Schools	486,510
Fiscally-dependent (locally-funded) charter schools	41,555
Fiscally-independent (locally-funded) charter schools	107,142
Total	<u>635,207</u>
2. Estimated Funded Average Daily Attendance	
Non-charter schools	473,570.75
Locally-funded charter schools	39,753.85
Total	<u>513,324.60</u>
3. Funded COLA	
LCFF	1.02%
Special Education (AB602)	1.02%
4. Rates used in LCFF Base Grant:	
K-3	\$7,820
4-6	\$7,189
7-8	\$7,403
9-12	\$8,801
5. Unduplicated student count percentage to enrollment (3-year rolling average)	
Non-charter Schools	0.838328046
Fiscally-dependent (locally-funded) charter schools	<i>varies per school</i>
6. GAP Funding	52.20%
7. Education Protection Act (in millions)	
Non-charter Schools	654.75
Fiscally-dependent (locally-funded) charter schools	42.15
Total	<u>696.90</u>
8. California State Lottery - Rates Per ADA	
Unrestricted	\$140.00
Restricted	\$41.00
9. Mandate Block Grant (Rate per ADA)	
Non-charter schools – K-8	\$28.42
Non-charter schools – 9-12	\$56.00
Locally-funded charter schools – K-8	\$14.21
Locally-funded charter schools – 9-12	\$42.00

**LOS ANGELES UNIFIED SCHOOL DISTRICT
THIRD INTERIM ASSUMPTIONS
Fiscal Year 2015-16**

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

The District does not plan to issue 2015-16 TRANS.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2015-16 are based on actual expenditures through April 30, 2016, and the remaining two months were projected based on expenditure patterns in FY 2014-15, supplemented by specific information about factors that would cause expenditures to vary from prior year.

Salary/benefits negotiations with our bargaining units have been completed for the current fiscal year. Furloughs are not included in the projections.

EMPLOYEE BENEFITS

Health and welfare benefit costs are not expected to increase by more than 10 percent compared to the prior year.

Employee statutory benefit rates are as follows:

STRS	10.730%	
PERS	11.847%	Safety PERS Members 32.230%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.050%	
Workers' Comp.	3.000%	
PARS	3.750%	

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is projected to be \$212,563,604.90, and total maintenance expenditures are projected to be \$175,905,284.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. \$2,896,793 in project expenditures from COPs issued in prior years are expected in the current fiscal year. These project expenditures will be recorded in objects 2000 to 7619. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$34,011,082 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

The District is maintaining the reserve of at least one percent (1%) of the District's total expenditures, transfers out and other uses.

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$1,128.4 million, which is \$308.6 million higher than the audited actual ending balance for 2014-15.