LOS ANGELES UNIFIED SCHOOL DISTRICT

SECOND INTERIM

FINANCIAL REPORT

Fiscal Year 2023-24

Board of Education Report

File #: Rep-219-23/24, **Version:** 1

2023-24 Second Interim Report and Multi-Year Projections
March 12, 2024
Office of the Chief Business Officer

Action Proposed:
Approve the 2023-24 Second Interim Financial Report, which contains a "positive" certification (enclosed herewith as "Attachment A"). In addition, approve to submit the Second Interim Report to the Los Angeles County Superintendent of Schools (CSS).

Background:
Under Education Code (EC) Section 42130, the superintendent of each school district is required to submit two reports to the governing board of the district during each fiscal year. The first and second reports shall cover the financial and budgetary status of the district for the periods ending October 31 and January 31 ("First and Second Interim" reports, respectively). Both reports shall be approved by the district's governing board no later than 45 days after the close of the period being reporting. In addition, EC section 42131 requires the Board to certify to CSS, the State Controller, and the State Superintendent of Public Instruction whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on the current forecast for the next two fiscal years, using one of three certification scenarios:

- A positive certification indicates that based on current projections, the district will meet its financial obligations for the current fiscal year and two subsequent years.
- A qualified certification indicates that the district may not be able to meet its financial obligations for the current or two subsequent fiscal years.
- A negative certification indicates that the district will not be able to meet its financial obligations for the current or subsequent fiscal year.

Expected Outcomes:
Upon adoption by the Governing Board (Board) of the Los Angeles Unified School District (District), the District files the Second Interim Report with CSS to be in compliance with EC requirements.

Board Options and Consequences:
The Board may accept the staff's determination of a positive condition or approve it with a modification in the projections.

Los Angeles County of Education (LACOE) shall review the District's certification. It has the authority and responsibility to change the certification if it determines that the District's certification was not appropriate.

In the event the District's certification is other than positive at the second interim period, it must provide an additional report of financial statement projections of fund and cash balance no later than June 1st. This is known as the "Third Interim Report", which does not require Board certification. Further, it may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District shall probably make repayment of such debt issuance. LACOE may also impose various restrictions on districts that fail to deal with financial issues raised in interim reports. Finally, rating agencies may consider interim reports when evaluating or revising credit ratings.

Policy Implications:
Submission of the District's 2023-24 Second Interim Financial Report shall comply with Education Code and LACOE requirements.

Budget Impact:
The District shall be able to meet its financial obligations and maintain reserves at the required statutory level.

Student Impact:
Compliance with Education Code ensures that the District shall continue to operate and serve its student population.

Equity Impact:

Component	Score	Score Rationale
Recognition	3	District budgeting ranges from "not recognizing historical inequities" to "actively recognizing and specifying historical inequities". While some allocations of resources are district-wide, some investments such as Student Equity Need Index recognizes historical inequities.
Resource Prioritization	3	Resource prioritization varies from a district-wide perspective to a targeted student population based on student need and its impact on student achievement.
Results	2	Resources are allocated to the extent that it would support student needs, address priorities of achieving the District Strategic Plan.
TOTAL	8	

Issues and Analysis:
The District continues to be challenged with deficit spending wherein projected expenditures are greater than projected revenues. It shall continue to monitor spending and explore strategies to balance its budget.

Attachments:
Attachment A - 2023-24 Second Interim Financial Report and Multi-Year Projections

Informatives:
None

Submitted:
02/13/2024

RESPECTFULLY SUBMITTED,

ALBERTO M. CARVALHO
Superintendent

APPROVED BY:

PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:

DEVORA NAVERA REED
General Counsel

✓ Approved as to form.

APPROVED & PRESENTED BY:

DAVID HART
Chief Business Officer
Office of the Chief Business Officer

REVIEWED BY:

NOLBERTO DELGADILLO
Deputy Chief Business Officer, Finance

✓ Approved as to budget impact statement.

ATTACHMENT A

LOS ANGELES UNIFIED SCHOOL DISTRICT

SECOND INTERIM

FINANCIAL REPORT

Fiscal Year 2023-24

ATTACHMENT A

2023-24 SECOND INTERIM FINANCIAL REPORT AND MULTI-YEAR PROJECTIONS

This section provides an overview of LA Unified's 2023-24 Second Interim Financial Report and multi-year projections. As required under Education Code Sections 35035(i), 42130, and 42131, this report shall be submitted to the Los Angeles County Office of Education (LACOE) on or before March 15, 2024. The Board is requested to certify LA Unified's financial condition as "Positive[1]," meaning that LA Unified is projected to meet its financial obligations in Fiscal Year 2023-24 and in the two subsequent fiscal years.

HIGHLIGHTS

- The Second Interim Report projects a General Fund Unassigned/Unappropriated ending balance of $804.5 million in 2023-24.

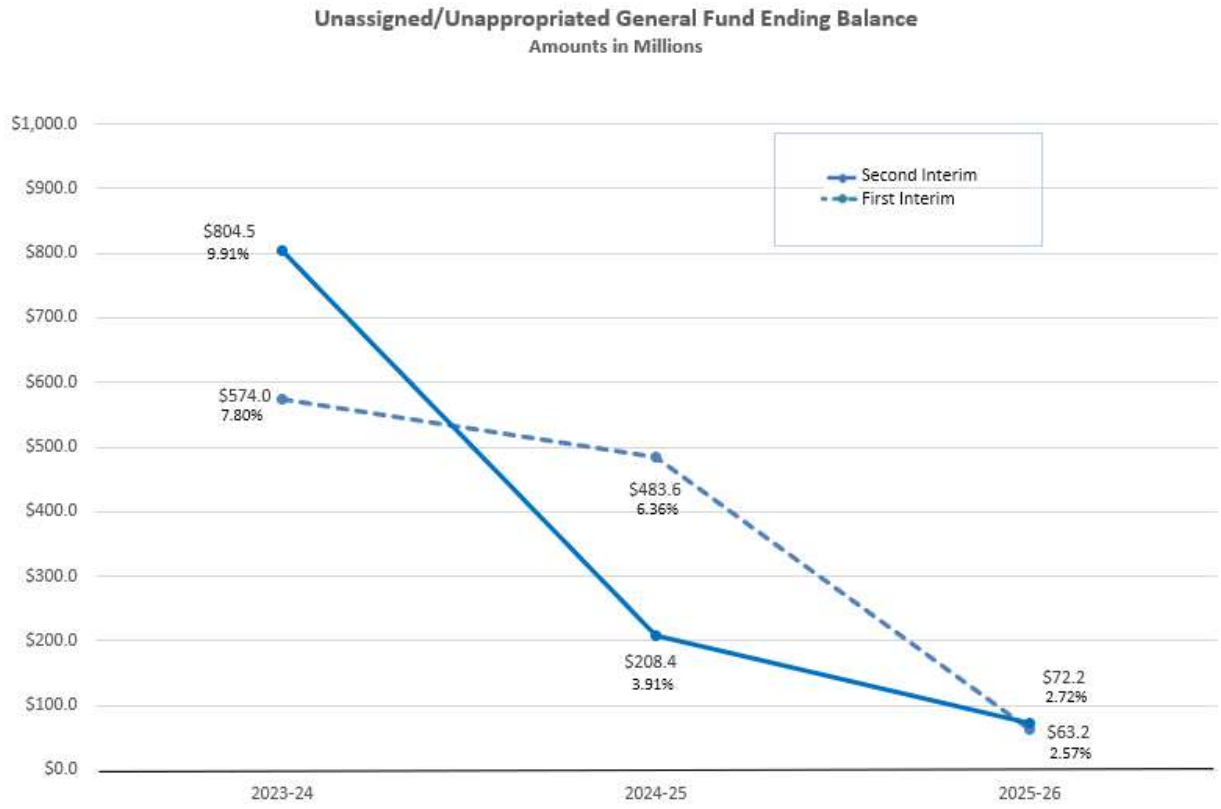
- For 2023-24, LA Unified is expected to meet its financial commitments and its 5% General Fund ending balance requirement which includes the 2% Reserve for Economic Uncertainties as set forth in LA Unified's Budget and Finance Policy.

- As of Second Interim, the multi-year changes in expenditures and revenues resulted in a cumulative ending balance of $72.2 million by the end of 2025-26. This is an increase from the $63.2 million reported at First Interim in December 2023. (See Appendix II for the details of changes in 2024-25 and 2025-26 General Fund - Unrestricted).

RESERVE LEVELS

LA Unified's statutory reserve requirement for economic uncertainty is 2% of total expenditures and other financing uses. LA Unified's projected expenditures exceed annual revenues. Unassigned/Unappropriated Ending balances are shown in the following chart.

[1] A *positive* certification indicates that based on current projections, the district *will* meet its financial obligations for the current fiscal year and two subsequent years.
A *qualified* certification indicates that the district *may not* be able to meet its financial obligations for the current or two subsequent fiscal years.
A *negative* certification indicates that the district *will not* be able to meet its financial obligations for the current or subsequent fiscal year.



FISCAL OUTLOOK

LA Unified continues to be challenged with deficit spending wherein expenditures are greater than projected revenues. The projected deficits in FY 2024-25 and 2025-26 are $1,589.6 million and $94.5 million, respectively. When calculated as a percent of the LA Unified's General Fund – Unrestricted projected expenditures and other financing uses, these deficits equal to 23.24% and 1.82% in FY 2024-25 and FY 2025-26, respectively. LA Unified's practice of using one-time/non-recurring resources for ongoing expenses is not consistent with prevailing best practices and has drawn comments from LACOE.

The 2024-25 Governor's Proposed State Budget released in January projected a state-wide budget shortfall of $37.9 billion. The Governor's budget proposes withdrawals of approximately $5.7 billion from the Public School System Stabilization Account (PSSSA) to support Local Control Funding Formula (LCFF) costs in the current and future budget years. Additionally, the Governor's proposal funded a 0.76% Cost-of-Living Adjustment (COLA) for 2024-25 LCFF and other categorical programs which is significantly down from the 3.94% COLA estimated at the 2023-24 Enacted State Budget. The Legislative Analyst's Office (LAO) warns of worsening budget conditions ahead as the state's year-to-date revenue receipts are falling below forecast. There has been a wide disparity on revenue estimates between the Legislative Analyst's Office (LAO) and the State's Department of Finance (DOF).

The Governor has a statutory deadline of May 14 to introduce the 2024-25 May Revision Budget that will outline changes to the proposed budget based on updated revenue estimates.

APPENDIX I

2023-24 GENERAL FUND UNRESTRICTED AND RESTRICTED

Table 1
Summary of 2023-24 General Fund Revenues
(in millions)

	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs 1P	Second Interim	First Interim	Variance 2P vs 1P
LCFF Sources	$ 6,698.8	$ 6,706.0	$ (7.2)	$ 28.3	$ 28.3	$ -
Federal Revenues	487.8	1.8	486.0	1,630.7	1,574.9	55.8
Other State Revenues	123.7	123.8	(0.1)	1,584.4	1,557.9	26.5
Other Local Revenues	445.5	299.9	145.6	124.0	39.2	84.8
Total Revenues	**$ 7,755.8**	**$ 7,131.5**	**$ 624.3**	**$3,367.4**	**$ 3,200.3**	**$ 167.1**

2023-24 Revenues – The Second Interim revenue projections for the General Fund - Unrestricted are higher than the First Interim by a net amount of $624.3 million primarily due to the following:

- $7.2 million lower in LCFF due to lower unduplicated pupils in the latest count in October 2023.
- $486.0 million higher in Federal Revenue due to FEMA reimbursement for COVID-19 testing and vaccination expenses.
- $145.6 million higher in Other Local Revenues is mainly attributable to (1) higher interest income of $24.4 million due to higher average daily cash balances and interest rate; (2) lower unrealized loss of $104.3 million due to higher fair market value rate increase from 0.9399 to 0.9636; and (3) $9.8 million from the JUUL legal settlement.

General Fund - Restricted revenues are projected to be higher compared to the First Interim by $167.1 million. Federal revenues are comprised primarily of grants, which recognize revenue based on expenditures incurred. The increase is primarily attributable to higher revenue recognized for the following:

- Final claim settlement of $83.2 million for the LEA Medi-Cal Billing Option program.
- Additional eligible cost of $26.9 million to be reimbursed by Emergency Connectivity Fund (ECF).
- Universal Pre-Kindergarten (UPK) of $15.1 million.
- Maximization of one-time COVID funding and transfer of $4.6 million.

Table 2
Summary of 2023-24 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	Second Interim	**First Interim**	**Variance 2P vs 1P**	**Second Interim**	**First Interim**	**Variance 2P vs 1P**
Certificated Salaries	$ 2,394.9	$ 2,356.8	$ 38.1	$ 1,506.9	$ 1,511.3	$ (4.4)
Classified Salaries	845.6	751.8	93.8	619.9	643.7	(23.8)
Employee Benefits	1,648.6	1,603.2	45.4	1,281.6	1,284.1	(2.5)
Books & Supplies	373.5	547.0	(173.5)	320.9	324.6	(3.7)
Services & Operating Expenses	675.1	681.7	(6.6)	820.8	640.8	180.0
Capital Outlay	41.6	46.8	(5.2)	39.4	87.2	(47.8)
Other Outgo	16.5	8.9	7.6	1.9	1.0	0.9
Total Expenditures	**$ 5,995.8**	**$ 5,996.2**	**$ (0.4)**	**$4,591.4**	**$4,492.7**	**$ 98.7**

2023-24 Expenditures[2] - The Second Interim General Fund - Unrestricted expenditure projection is lower than the First Interim by a net amount of $0.4 million, primarily due to the following:

- Higher projected salaries and benefits primarily attributed to a decrease in vacancies during the second semester compared to the projections made in the First Interim: Transitional Kindergarten Aides ($3.0 million); Academic Excellence ($14.6 million); Engagement and Collaboration ($7.8 million); Joy and Wellness ($18.5 million); General Fund School Program ($83.1 million); and K-12 Norm-Non-Instructional ($20.2 million).
- Lower projected expenditures in books and supplies mainly attributable to the following:
  - Delayed in spending implementation in the Targeted Student Population (TSP) - Student Equity Needs Index (SENI) totaling $89.1 million.
  - Realignment of pending distribution of program expenditures totaling $76.1 million: Equity Multiplier ($26.9 million); Budget Savings ($10.3 million); ITD Cyber-security ($25.1 million); and others ($13.8 million).

General Fund - Restricted expenditures are projected to be higher by a net amount of $98.7 million compared to the First Interim. The net increase is mainly attributable to the increases in spending on the High Dosage Tutoring program ($114.1 million) funded by ELOP and internet connectivity ($11.2 million) funded by the ECF. The net increase includes carryover of categorical programs that is recognized when expenditures are incurred.

[2] Projections of expenditures are primarily based on analysis using current and historical trends with comparison to the budget as of specific periods of time. This includes validation with program staff for projection of future trends and estimates.

Table 3
Summary of 2023-24 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs 1P	Second Interim	First Interim	Variance 2P vs 1P
Indirect Cost	$ 125.0	$ 120.4	$ 4.6	$ (105.2)	$ (100.8)	$ (4.4)
Transfers In	30.0	30.0	-	2.6	2.9	(0.3)
Other Sources	1.2	1.2	-	-	-	-
	156.2	151.6	4.6	(102.6)	(97.9)	(4.7)
Transfer Out	(25.0)	(25.0)	-	(0.1)	-	(0.1)
Contribution	(1,316.6)	(1,393.1)	76.5	1,316.6	1,393.1	(76.5)
	(1,341.6)	(1,418.1)	76.5	1,316.5	1,393.1	(76.6)
Net	**$ (1,185.4)**	**$ (1,266.5)**	**$ 81.1**	**$ 1,213.9**	**$ 1,295.2**	**$ (81.3)**

2023-24 Net Contributions/Transfers [3]

Indirect cost recovery in General Fund - Unrestricted increased due to higher expenditures projected in restricted programs and other special revenue funds.

Contribution from General Fund - Unrestricted to support General Fund - Restricted programs is lower by a net $76.5 million compared to the First Interim. This is primarily driven by grant maximization for eligible Special Education expenditures.

Cash flow – The ending cash balance of the General Fund as of June 30, 2024, is projected to be approximately $6.6 billion.

[3] Contributions represent amounts contributed 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., Child Development Fund) for various purposes including support for program activities.

Table 4
Summary of 2023-24 General Fund Ending Balance
(in millions)

	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs 1P	Second Interim	First Interim	Variance 2P vs 1P
Nonspendable	$ 47.9	$ 47.9	$ -	$ 0.1	$ 0.1	$ -
Restricted	-	-	-	1,831.2	1,846.1	(14.9)
Committed	2,902.7	2,460.4	442.3	-	-	-
Assigned	441.6	417.7	23.9	-	-	-
Unassigned-Reserve for Economic Uncertainties	244.9	244.9	-	-	-	-
Unassigned/Unappropriated	804.5	576.1	228.4	-	(2.2)	2.2
Ending Balance	**$ 4,441.6**	**$ 3,747.0**	**$ 694.6**	**$1,831.3**	**$ 1,844.0**	**$ (12.7)**

2023-24 General Fund Ending Balances – The changes in revenues and expenditures resulted in an increase in the General Fund – Unrestricted ending balance of $694.6 million, and a decrease in General Fund - Restricted ending balance of $12.7 million. The Unrestricted ending balance is composed of Non-spendable, Committed, Assigned and Unassigned/Unappropriated categories, and shall be used to balance future fiscal years.

- Committed Ending Balance: funds are subject to internal policies and constraints. These policies are self-imposed by LA Unified's highest level of decision-making authority. See Appendix IV for details.

- Assigned Ending Balance: carryover funds that are intended to be used for a specific purpose. See Appendix III for details.

- Unassigned/Unappropriated Ending Balance: The Second Interim Unassigned/ Unappropriated ending balance is $228.4 million higher than the First Interim for fiscal year 2023-24. This results in an increase of the beginning balance for the 2024-25 fiscal year.

Restricted ending balance represents unspent balance from legally restricted funding sources.

- This is comprised of primarily state grants such as Learning Recovery Emergency Block Grant, Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant, Extended Learning Opportunities Program, Educator Effectiveness Block Grant, and Literacy Coaches and Reading Specialist Grant.

APPENDIX II

2024-25 AND 2025-26 UNASSIGNED/UNAPPROPRIATED GENERAL FUND MULTI-YEAR BUDGET PROJECTIONS

The chart below shows the net changes in Unassigned/Unappropriated General Fund balance by comparing Second Interim with First Interim in October. This considers cumulative projected increases and decreases in revenues and expenditures across the three fiscal years:

Amounts in Millions	2023-24	2024-25	2025-26
Unassigned/Unappropriated Ending Balance at First Interim (October)	$574.0	$483.6	$63.2
Net Changes from First Interim to Second Interim	$230.5	($275.2)	$9.0
Revised Unassigned/Unappropriated Ending Balance at Second Interim (January)	$804.5	$208.4	$72.2

The 2023-24 Unassigned/Unappropriated Ending Balance has been factored into the 2024-25 and 2025-26 multi-year projections. The estimated Unassigned/Unappropriated ending balance by the end of 2025-26 is $72.2 million. The net changes from First Interim to Second Interim are due to the following:

- LCFF revenue decreased by $185.2 million in 2024-25 and $212.0 million in 2025-26 largely due to a lower COLA. COLA decreased to 0.76% from 3.94% for 2024-25 and decreased to 2.73% from 3.29% for 2025-26.
- Inclusion of salary increases for California School Employees Association (CSEA)
- Defer the use of committed balances for compensation, labor agreements, and inflation protection
- School Staffing Equity Grant not allocated beginning in 2024-25
- Updates to contributions for RRMA and Reserve for Economic Uncertainties to meet statutory requirements.

Assigned Ending Balances

Appendix III shows assigned ending balances by program. School site carryovers, which include the General Fund School Allocation and School Site Programs, account for an approximate three-year average of 48% of LA Unified's assigned ending balances. Some of the estimated carryovers also have corresponding matching revenues, such as donations, filming, civic centers' permits, class fees, and other fee for service programs.

Committed Ending Balances

Appendix IV shows committed ending balances by programs. Supplemental and Concentration Funds or Targeted Student Population (TSP) account for an approximate three-year average of 25% of the District's committed ending balances. The remaining committed ending balances are for OPEB, Labor Agreements, and Compensation. The committed ending balances for Labor

Agreements and Compensation are one-time resources set aside to partially fund ongoing costs of recent bargaining agreements in future years.

ASSIGNED BALANCES
(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Estimates	2024-25 Estimates	2025-26 Estimates
General Fund School Allocation	13027	General Fund School Program	$ 152.9	$ 107.0	$ 107.0
General Fund School Allocation Total			**152.9**	**107.0**	**107.0**
General Fund School Allocation, Percentage of Total Assigned Balance			***35%***	***15%***	***14%***
School Site Programs	13723	Charter School Categorical Block Grant	18.4	18.4	18.4
School Site Programs	Various	Filming/Non-Filming Rental	14.7	14.7	14.7
School Site Programs	11266	Community Schools Resolution	7.6	7.6	7.6
School Site Programs	15891	Student Attendance Incentive Program	7.2	7.2	7.2
School Site Programs	11665	Band and Drill Uniforms	5.7	5.7	5.7
School Site Programs	13990	Humanizing Education for Equitable Transformation (HEET) Schools Facilities Improvements	4.9	4.9	4.9
School Site Programs	11664	Athletics School Uniform	4.3	4.3	4.3
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aide	4.1	4.1	4.1
School Site Programs	10590	Paraprofessional Teacher Training	3.2	3.2	3.2
School Site Programs	10582	Alternative Certification-Internship Secondary	1.9	1.9	1.9
School Site Programs	10257	Software Bundle	1.6	-	-
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	1.4	1.4	1.4
School Site Programs	14340	Transcripts Of Pupils' Records	1.2	1.2	1.2
School Site Programs	13950	Instructional Material Account-Library Fines	0.9	0.9	0.9
School Site Programs	10817	Assembly Bill 10 Hygiene	0.9	0.9	0.9
School Site Programs	14861	Start-Up Costs-New Schools	0.8	0.8	0.8
School Site Programs	14220	Advance Placement Test Fee	0.8	0.8	0.8
School Site Programs	13787	Charter School Charges	0.7	0.7	0.7
School Site Programs	10188	National Board Certification - Support	0.7	0.7	0.7
School Site Programs	10315	Utilities Savings Sharing Program	0.7	0.7	0.7
School Site Programs	12702	Verizon Innovative Learning Digital Promise	0.7	0.7	0.7
School Site Programs	14197	Textbooks (formerly Instructional Materials Block Grant)	0.6	-	-
School Site Programs	10644	Verizon/Homelessness and Foster Care Program - School	0.4	0.4	0.4
School Site Programs	Various	School Donations	0.4	0.4	0.4
School Site Programs	10194	Partner Program	0.4	0.4	0.4
School Site Programs	13791	Maintenance & Operation Services-Wellness Clinic	0.4	0.4	0.4
School Site Programs	10598	General Fund Portion-Unified Enrollment	0.3	0.3	0.3
School Site Programs	16141	General Fund-Computer Reimbursement	0.3	0.3	0.3
School Site Programs	10600	Classified School Employee Teacher Credential	0.2	0.2	0.2
School Site Programs	10603	Proposition 58 Implementation-Central	0.2	0.2	0.2
School Site Programs	13211	Office of Inspector General Audit Settlement Reimbursement	0.2	0.2	0.2
School Site Programs	10329	Special Education School Library Aide	0.2	0.2	0.2
School Site Programs	15829	Star Program	0.2	0.2	0.2
School Site Programs	10356	ARC Reimbursement-After School	0.1	0.1	0.1
School Site Programs	14219	Preliminary Scholastic Aptitude Test (PSAT)/National Merit Scholarship Qualifying Test (NMSQT)	0.1	0.1	0.1
School Site Programs	10382	Facilities Services-Wellness Clinics	0.1	0.1	0.1
School Site Programs	14151	Obsolete Textbooks	0.1	0.1	0.1
School Site Programs	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	0.1	0.1	0.1
School Site Programs	10581	School Community Violence Prevention	0.1	0.1	0.1
School Site Programs	11486	Fund for Accelerated Learning Initiatives	0.1	0.1	0.1
School Site Programs	14129	Districtwide Report Card - Supplemental	0.1	0.1	0.1
School Site Programs	10636	Foundation for Early Childhood	0.1	-	-
School Site Programs	10449	Athletics Other Exp-Schools	0.1	0.1	0.1
School Site Programs	Various	All Others	0.2	0.2	0.2
School Site Programs	11476	Civic Center Permit Program	(0.2)	(0.2)	(0.2)
School Site Programs	15369	Foreign Student Processing Fee	(0.3)	(0.3)	(0.3)
School Site Programs Total			**86.9**	**84.5**	**84.5**
School Site Programs, Percentage of Total Assigned Balance			***20%***	***12%***	***11%***
Districtwide Costs	16929	Reserve For One-time Expenditures	71.0	71.0	71.0
Districtwide Costs	16928	Reserve For Ongoing Expenditures	57.1	356.6	358.5
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	12.6	-	-
Districtwide Costs	10677	JUUL Settlement	9.8	9.8	9.8
Districtwide Costs	13050	School District-Audit & Examination	9.2	-	-
Districtwide Costs	13782	Charter Fee for Service - Maintenance & Operations	3.1	3.1	3.1
Districtwide Costs	12704	SAP Ariba and Concur	3.0	3.0	3.0
Districtwide Costs	10568	Los Angeles School Police Computer Aided Dispatch System	2.5	2.5	2.5
Districtwide Costs	10857	Program Support Cost (PSC) & Other Fee for Service	2.2	2.2	2.2
Districtwide Costs	10593	Energy Rebate Conservation Administration	1.8	1.8	1.8
Districtwide Costs	10606	Local District Networks Configuration Projects	1.5	1.5	1.5
Districtwide Costs	14712	Information Technology Projects (General Fund) - Other Expenditures	1.3	1.3	1.3

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Estimates	2024-25 Estimates	2025-26 Estimates
Districtwide Costs	10894	Health/Wellness Program for Active & Retired Employees	1.0	1.0	1.0
Districtwide Costs	10652	R2 Fees	0.9	0.9	0.9
Districtwide Costs	10363	Fingerprint New Requests	0.8	0.8	0.8
Districtwide Costs	13786	Charter School Fee-Instruction Division	0.8	0.8	0.8
Districtwide Costs	13783	Specialized Charter Agreements	0.3	0.3	0.3
Districtwide Costs	11667	School Police Student Body Security Overtime	0.2	0.2	0.2
Districtwide Costs	11481	Agreement with Outside Agency	0.1	0.1	0.1
Districtwide Costs	14439	Pending Board-Approved Distribution	-	44.0	100.0
Districtwide Costs	Various	All Others	0.1	0.1	0.1
Districtwide Costs	10252	Information Technology Division (ITD) Priority Projects	(0.1)	(0.1)	(0.1)
Districtwide Costs	14790	Information Technology Division (ITD) General Fund-Portion-Disaster Recovery and Business Continuity Core Network	(0.1)	(0.1)	(0.1)
Districtwide Costs	13745	Charter School Fee For Service	(0.2)	(0.2)	(0.2)
Districtwide Costs Total			**179.1**	**500.8**	**558.6**
Districtwide Costs, Percentage of Total Assigned Balance			***41%***	***71%***	***73%***
Central Office	13315	Beaudry Building Improvement	6.4	-	-
Central Office	10467	Community Schools-Central	4.9	4.9	4.9
Central Office	14423	Incentive-Breakfast-Discretionary	2.9	2.9	2.9
Central Office	12654	Board Members Discretionary Funds	1.8	-	-
Central Office	15871	Vehicle Replacement	1.7	1.7	1.7
Central Office	11648	Facilities Condition Assessments-Administrative Sites	1.1	1.1	1.1
Central Office	10643	Verizon/Homelessness and Foster Care Program - Central	0.8	0.8	0.8
Central Office	10621	Proposition 39 Over-Allocated Space-District Administration	0.7	0.7	0.7
Central Office	Various	Commission on Teacher Credentialing (CTC)	0.5	(0.3)	(0.3)
Central Office	16512	School Determined Education Program (SDEP)-Citations Processing	0.3	-	-
Central Office	13203	Long Term Leases-Publishing Costs	0.3	-	-
Central Office	10578	Teacher Quality & Staffing	0.3	-	-
Central Office	14517	Contract Services -Energy Conservation	0.2	-	-
Central Office	10811	457 Retirement Plan Administration Expense	0.2	-	-
Central Office	10826	UCLA Teacher Residency 2021TRI32	0.2	0.2	0.2
Central Office	11669	School Police Reimbursement Account-Rio Hondo Community College	0.1	-	-
Central Office	10825	CSUN Teacher Residency 2021TRI31	0.1	0.1	0.1
Central Office	14471	Office Determined Needs	0.1	-	-
Central Office	13277	Sponsorship-Offices	0.1	-	-
Central Office	10783	Advertising on White Fleet	0.1	-	-
Central Office	10823	USC Teacher Residency 2021TRI30	0.1	0.1	0.1
Central Office	12106	My Integrated Student Information System-General Fund	0.1	0.1	0.1
Central Office	Various	All Others	0.1	(0.1)	(0.1)
Central Office	15278	KLCS-Corporation for Public Broadcasting Fiscal Stabilization Funds	(0.1)	(0.1)	(0.1)
Central Office	10353	Labor Compliance Penalty Program	(0.3)	(0.3)	(0.3)
Central Office Total			**22.8**	**11.8**	**11.8**
Central Office, Percentage of Total Assigned Balance			***5%***	***2%***	***2%***
Grand Total			**$ 441.6**	**$ 704.1**	**$ 761.9**

COMMITTED BALANCES
(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2023-24 Estimates	2024-25 Estimates	2025-26 Estimates
Proportionality	10544	TSP (Targeted Student Population)	383.0	-	-
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	365.5	251.7	251.7
Proportionality	11456	TSP (Targeted Student Population) - School Staffing Equity	215.5	-	-
Proportionality	10155	English Learners Transition - Central Office	-	-	-
Proportionality Total			**$ 964.1**	**$ 251.7**	**$ 251.7**
Districtwide Costs	16929	Reserve For Student Equity Needs Index (SENI)	300.0	-	-
Districtwide Costs	16929	Reserve For Other Post-Employment Benefits (OPEB)	211.0	-	-
Districtwide Costs	16929	Reserve for Compensation	680.2	680.2	680.2
Districtwide Costs	16929	Reserve for Labor Agreements	549.2	412.8	412.8
Districtwide Costs	16929	Reserve For Inflation Protection	109.7	177.5	177.5
Districtwide Costs	16929	Reserve For Primary Promise	40.0	40.0	40.0
Districtwide Costs	Various	Reserve for Various Program Needs	48.6	48.6	48.6
Districtwide Costs	16929	Reserve For Intervention Services for Data Dialogues Informing Growth (DIG) Schools	-	63.0	63.0
Districtwide Costs Total			**$ 1,938.7**	**$ 1,422.1**	**$ 1,422.1**
Grand Total			**$ 2,902.7**	**$ 1,673.9**	**$ 1,673.9**

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: 3/12/24
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: 3/12/24 Signed: Jackie Goldberg
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

___ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

___ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Ernie Thomas Telephone: 213-241-2737

Title: Controller E-mail: ernie.thomas@lausd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			**Met**	**Not Met**
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Second Period Interim Financial Report

FY 2023 – 2024

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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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,738,269,543.00	6,727,108,949.00	3,732,691,045.95	6,727,108,949.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,840,519,025.00	2,322,545,599.00	719,142,453.99	2,118,493,893.69	(204,051,705.31)	-8.8%
3) Other State Revenue		8300-8599	1,678,012,331.00	1,763,881,582.00	775,392,092.48	1,708,137,986.51	(55,743,595.49)	-3.2%
4) Other Local Revenue		8600-8799	274,202,892.00	483,152,223.00	165,347,019.54	569,528,297.87	86,376,074.87	17.9%
5) TOTAL, REVENUES			10,531,003,791.00	11,296,688,353.00	5,392,572,611.96	11,123,269,127.07		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,730,390,017.00	4,098,008,058.00	2,186,331,530.71	3,901,809,935.00	196,198,123.00	4.8%
2) Classified Salaries		2000-2999	1,433,965,771.00	1,537,857,268.00	825,251,289.07	1,465,403,471.00	72,453,797.00	4.7%
3) Employee Benefits		3000-3999	2,820,171,401.87	2,991,579,658.00	1,450,700,314.26	2,930,248,368.42	61,331,289.58	2.1%
4) Books and Supplies		4000-4999	1,893,114,946.36	1,676,903,935.50	207,960,031.53	694,384,991.23	982,518,944.27	58.6%
5) Services and Other Operating Expenditures		5000-5999	1,718,465,104.08	1,559,102,519.00	514,599,462.39	1,495,907,761.88	63,194,757.12	4.1%
6) Capital Outlay		6000-6999	53,568,755.00	181,014,961.00	30,045,084.11	80,972,534.00	100,042,427.00	55.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,578,824.00	7,871,063.00	15,540,737.00	18,413,617.00	(10,542,554.00)	-133.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,038,946.00)	(21,450,896.00)	(8,484,029.13)	(19,778,739.47)	(1,672,156.53)	7.8%
9) TOTAL, EXPENDITURES			11,640,215,873.31	12,030,886,566.50	5,221,944,419.94	10,567,361,939.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,109,212,082.31)	(734,198,213.50)	170,628,192.02	555,907,188.01		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000,000.00	32,908,111.00	1,959,517.69	32,679,715.00	(228,396.00)	-0.7%
b) Transfers Out		7600-7629	27,191,617.00	25,025,728.00	12,252,137.81	25,115,920.00	(90,192.00)	-0.4%
2) Other Sources/Uses								
a) Sources		8930-8979	10,000.00	10,000.00	1,179,107.36	1,189,107.36	1,179,107.36	11,791.1%
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			2,818,383.00	7,892,383.00	(9,113,512.76)	8,752,902.36		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,106,393,699.31)	(726,305,830.50)	161,514,679.26	564,660,090.37		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,707,435,543.85	5,707,435,543.85		5,707,435,543.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	815,211.65		815,211.65	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,707,435,543.85	5,708,250,755.50		5,708,250,755.50		
d) Other Restatements		9795	(528,179,427.49)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,179,256,116.36	5,708,250,755.50		5,708,250,755.50		
2) Ending Balance, June 30 (E + F1e)			4,072,862,417.05	4,981,944,925.00		6,272,910,845.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,881,982.00	2,869,847.00		2,869,847.34		
Stores		9712	32,981,082.00	34,749,397.00		34,749,396.50		
Prepaid Items		9713	7,145,068.00	10,297,809.00		10,362,747.35		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,258,043,545.00	1,088,520,747.00		1,831,188,679.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,972,783,012.00	2,696,567,398.00		2,902,730,526.00		

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 Column B & D (F)
d) Assigned								
Other Assignments		9780	451,874,819.00	364,799,565.00		441,632,049.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	233,450,000.00	244,900,000.00		244,900,000.00		
Unassigned/Unappropriated Amount		9790	113,702,909.05	539,240,162.00		804,477,600.24		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,825,331,533.00	3,667,133,209.00	2,226,805,770.64	3,667,133,209.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,254,767,946.00	1,345,044,566.00	673,131,780.00	1,345,044,566.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,475,853.00	6,470,438.00	3,127,273.54	6,470,438.00	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	9,412,149.00	9,411,931.00	11,823,895.83	9,411,931.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,442,590,208.00	1,568,819,598.00	807,663,848.77	1,568,819,598.00	0.00	0.0%
Unsecured Roll Taxes		8042	45,878,358.00	45,878,358.00	47,441,340.28	45,878,358.00	0.00	0.0%
Prior Years' Taxes		8043	81,259,878.00	58,484,809.00	54,679,906.21	58,484,809.00	0.00	0.0%
Supplemental Taxes		8044	44,805,240.00	42,294,168.00	16,906,857.78	42,294,168.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	262,768,082.00	222,140,995.00	11,473,483.88	222,140,995.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	137,536,872.00	127,754,690.00	50,508,096.27	127,754,690.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	299,697.75	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,110,826,119.00	7,093,432,762.00	3,903,861,950.95	7,093,432,762.00	0.00	0.0%
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	(400,855,245.00)	(394,622,482.00)	(172,417,153.00)	(394,622,482.00)	0.00	0.0%
Property Taxes Transfers		8097	28,298,669.00	28,298,669.00	1,246,248.00	28,298,669.00	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			6,738,269,543.00	6,727,108,949.00	3,732,691,045.95	6,727,108,949.00	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	157,801,520.00	174,755,666.00	18,297,611.59	149,294,912.00	(25,460,754.00)	-14.6%
Special Education Discretionary Grants		8182	14,741,281.00	17,321,975.00	5,675,254.47	17,114,876.50	(207,098.50)	-1.2%
Child Nutrition Programs		8220	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	0.0%
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	486,055,516.00	116,623,067.70	486,055,515.65	(.35)	0.0%
Interagency Contracts Between LEAs		8285	460,372.00	1,458,957.00	1,517,314.36	1,453,332.74	(5,624.26)	-0.4%

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 Column B & D (F)
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	448,087,557.00	490,506,444.00	272,285,297.76	384,193,689.30	(106,312,754.70)	-21.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	39,766,287.00	43,052,580.00	3,368,200.03	29,468,366.23	(13,584,213.77)	-31.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	3,060,075.00	0.00	1,427,888.00	(1,632,187.00)	-53.3%
Title III, Part A, English Learner Program	4203	8290	24,604,794.00	28,166,800.00	9,300,871.89	19,978,723.71	(8,188,076.29)	-29.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	88,586,072.00	90,585,504.00	16,573,363.56	58,064,192.93	(32,521,311.07)	-35.9%
Career and Technical Education	3500-3599	8290	6,575,268.00	8,874,624.00	758,406.06	7,017,490.99	(1,857,133.01)	-20.9%
All Other Federal Revenue	All Other	8290	1,059,895,874.00	978,707,458.00	274,743,066.57	964,424,905.64	(14,282,552.36)	-1.5%
TOTAL, FEDERAL REVENUE			1,840,519,025.00	2,322,545,599.00	719,142,453.99	2,118,493,893.69	(204,051,705.31)	-8.8%
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	438,005,732.00	437,337,704.00	262,119,904.00	437,337,704.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,637,144.00	3,637,144.00	2,118,691.00	3,637,144.00	0.00	0.0%
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	17,831,209.00	17,724,715.00	17,746,687.00	17,746,687.00	21,972.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	92,448,723.00	96,771,360.00	41,545,428.04	96,771,360.00	0.00	0.0%
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%
After School Education and Safety (ASES)	6010	8590	129,038,926.00	131,575,275.00	16,917,896.38	89,802,847.86	(41,772,427.14)	-31.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,184,321.00	11,891,630.00	10,955,841.81	9,097,797.80	(2,793,832.20)	-23.5%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,500,000.00	1,786,028.00	974,295.41	1,500,000.94	(286,027.06)	-16.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	204,415.00	235,543.18	117,291.89	(87,123.11)	-42.6%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	993,366,276.00	1,062,953,311.00	422,777,805.66	1,052,127,153.02	(10,826,157.98)	-1.0%
TOTAL, OTHER STATE REVENUE			1,678,012,331.00	1,763,881,582.00	775,392,092.48	1,708,137,986.51	(55,743,595.49)	-3.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								

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 Column B & D (F)
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	500,000.00	500,000.00	336,021.55	500,000.00	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	21,244,000.00	21,424,910.00	13,854,905.25	24,634,301.19	3,209,391.19	15.0%
Interest		8660	108,124,048.00	194,008,190.00	51,231,103.85	201,809,832.93	7,801,642.93	4.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	73,294,644.69	73,294,644.69	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	37,439,742.00	39,348,151.00	18,729,096.07	39,306,996.48	(41,154.52)	-0.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	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	106,511,315.00	227,487,185.00	81,195,892.82	229,598,735.58	2,111,550.58	0.9%
Tuition		8710	383,787.00	383,787.00	0.00	383,787.00	0.00	0.0%
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			274,202,892.00	483,152,223.00	165,347,019.54	569,528,297.87	86,376,074.87	17.9%
TOTAL, REVENUES			10,531,003,791.00	11,296,688,353.00	5,392,572,611.96	11,123,269,127.07	(173,419,225.93)	-1.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,586,486,730.00	2,774,305,147.00	1,463,044,111.75	2,612,514,569.00	161,790,578.00	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 Column B & D (F)
Certificated Pupil Support Salaries		1200	401,986,335.00	469,340,709.00	275,064,753.16	504,069,074.00	(34,728,365.00)	-7.4%
Certificated Supervisors' and Administrators' Salaries		1300	463,462,711.00	490,741,362.00	275,634,652.60	469,886,183.00	20,855,179.00	4.2%
Other Certificated Salaries		1900	278,454,241.00	363,620,840.00	172,588,013.20	315,340,109.00	48,280,731.00	13.3%
TOTAL, CERTIFICATED SALARIES			3,730,390,017.00	4,098,008,058.00	2,186,331,530.71	3,901,809,935.00	196,198,123.00	4.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	378,412,453.00	335,152,561.00	181,246,605.74	343,599,318.00	(8,446,757.00)	-2.5%
Classified Support Salaries		2200	412,861,318.00	490,411,551.00	273,574,407.55	471,015,770.00	19,395,781.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	45,241,115.00	45,401,954.00	26,473,831.20	44,556,412.00	845,542.00	1.9%
Clerical, Technical and Office Salaries		2400	344,773,534.00	425,214,174.00	231,908,233.44	403,847,873.00	21,366,301.00	5.0%
Other Classified Salaries		2900	252,677,351.00	241,677,028.00	112,048,211.14	202,384,098.00	39,292,930.00	16.3%
TOTAL, CLASSIFIED SALARIES			1,433,965,771.00	1,537,857,268.00	825,251,289.07	1,465,403,471.00	72,453,797.00	4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,013,885,260.00	1,076,584,395.00	404,840,703.48	1,037,439,611.00	39,144,784.00	3.6%
PERS		3201-3202	361,465,774.00	372,822,317.00	199,402,033.88	358,044,831.00	14,777,486.00	4.0%
OASDI/Medicare/Alternative		3301-3302	169,371,831.00	172,929,096.00	94,134,458.07	166,477,893.00	6,451,203.00	3.7%
Health and Welfare Benefits		3401-3402	797,476,973.00	829,461,446.00	477,489,258.62	829,001,755.99	459,690.01	0.1%
Unemployment Insurance		3501-3502	2,802,429.00	2,862,338.00	(247,665.69)	1,542,640.00	1,319,698.00	46.1%
Workers' Compensation		3601-3602	110,549,404.87	130,526,988.00	73,196,341.89	130,276,687.00	250,301.00	0.2%
OPEB, Allocated		3701-3702	178,641,296.00	175,882,572.00	104,636,785.45	177,097,004.43	(1,214,432.43)	-0.7%
OPEB, Active Employees		3751-3752	185,978,434.00	230,510,506.00	97,242,545.14	230,329,266.00	181,240.00	0.1%
Other Employee Benefits		3901-3902	0.00	0.00	5,853.42	38,680.00	(38,680.00)	New
TOTAL, EMPLOYEE BENEFITS			2,820,171,401.87	2,991,579,658.00	1,450,700,314.26	2,930,248,368.42	61,331,289.58	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	144,071,982.00	83,113,056.00	41,002,330.21	114,294,357.00	(31,181,301.00)	-37.5%
Books and Other Reference Materials		4200	3,774,291.00	6,606,637.00	1,767,878.77	3,856,495.00	2,750,142.00	41.6%
Materials and Supplies		4300	1,712,895,862.43	1,532,994,047.50	144,121,230.51	532,431,820.23	1,000,562,227.27	65.3%
Noncapitalized Equipment		4400	32,156,228.93	53,262,616.00	20,511,365.21	42,970,304.00	10,292,312.00	19.3%
Food		4700	216,582.00	927,579.00	557,226.83	832,015.00	95,564.00	10.3%
TOTAL, BOOKS AND SUPPLIES			1,893,114,946.36	1,676,903,935.50	207,960,031.53	694,384,991.23	982,518,944.27	58.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	514,016,118.00	431,891,635.00	140,031,093.80	418,199,901.00	13,691,734.00	3.2%
Travel and Conferences		5200	6,915,684.00	14,591,771.00	5,694,594.12	9,522,553.00	5,069,218.00	34.7%
Dues and Memberships		5300	2,578,899.00	3,094,513.00	1,293,215.76	2,508,616.00	585,897.00	18.9%
Insurance		5400-5450	65,783,712.00	168,853,271.00	16,779,886.86	165,529,536.00	3,323,735.00	2.0%
Operations and Housekeeping Services		5500	187,801,055.00	187,104,734.00	96,540,369.63	194,944,476.00	(7,839,742.00)	-4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,348,084.00	20,456,387.00	18,995,210.93	35,335,267.00	(14,878,880.00)	-72.7%
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	(8,143.78)	1,978,868.00	(1,978,868.00)	New
Professional/Consulting Services and Operating Expenditures		5800	887,551,536.08	686,642,995.00	213,591,859.16	625,102,502.88	61,540,492.12	9.0%
Communications		5900	35,470,016.00	46,467,213.00	21,681,375.91	42,786,042.00	3,681,171.00	7.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,718,465,104.08	1,559,102,519.00	514,599,462.39	1,495,907,761.88	63,194,757.12	4.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	174,526.00	1,080,074.00	94,181.67	6,968.00	1,073,106.00	99.4%
Buildings and Improvements of Buildings		6200	12,039,513.00	31,700,296.00	14,440,079.29	24,449,212.00	7,251,084.00	22.9%
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%

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 Column B & D (F)
Equipment		6400	41,234,716.00	144,833,772.00	14,331,715.79	55,277,247.00	89,556,525.00	61.8%
Equipment Replacement		6500	120,000.00	3,400,819.00	0.00	60,000.00	3,340,819.00	98.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	1,179,107.36	1,179,107.00	(1,179,107.00)	New
TOTAL, CAPITAL OUTLAY			53,568,755.00	181,014,961.00	30,045,084.11	80,972,534.00	100,042,427.00	55.3%
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	638,966.00	638,966.00	105,614.87	125,615.00	513,351.00	80.3%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	11,500.00	11,500.00	0.00	0.00	11,500.00	100.0%
Payments to County Offices		7142	4,174,776.00	4,106,184.00	3,415,524.00	6,000,000.00	(1,893,816.00)	-46.1%
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	27,500.00	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	1,003,008.00	453,095.00	904,998.00	98,010.00	9.8%
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	955,856.00	955,856.00	862,462.85	853,850.00	102,006.00	10.7%
Other Debt Service - Principal		7439	3,794,718.00	1,155,549.00	10,676,540.28	10,529,154.00	(9,373,605.00)	-811.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,578,824.00	7,871,063.00	15,540,737.00	18,413,617.00	(10,542,554.00)	-133.9%
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	(20,038,946.00)	(21,450,896.00)	(8,484,029.13)	(19,778,739.47)	(1,672,156.53)	7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,038,946.00)	(21,450,896.00)	(8,484,029.13)	(19,778,739.47)	(1,672,156.53)	7.8%
TOTAL, EXPENDITURES			11,640,215,873.31	12,030,886,566.50	5,221,944,419.94	10,567,361,939.06	1,463,524,627.44	12.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.0%
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	0.00	2,908,111.00	1,959,517.69	2,679,715.00	(228,396.00)	-7.9%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000,000.00	32,908,111.00	1,959,517.69	32,679,715.00	(228,396.00)	-0.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,500,342.00	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%

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 Column B & D (F)
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	25,691,275.00	25,025,728.00	12,252,137.81	25,115,920.00	(90,192.00)	-0.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,191,617.00	25,025,728.00	12,252,137.81	25,115,920.00	(90,192.00)	-0.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	10,000.00	10,000.00	0.00	10,000.00	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 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%
Proceeds from SBITAs		8974	0.00	0.00	1,179,107.36	1,179,107.36	1,179,107.36	New
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			10,000.00	10,000.00	1,179,107.36	1,189,107.36	1,179,107.36	11,791.1%
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)			2,818,383.00	7,892,383.00	(9,113,512.76)	8,752,902.36	(860,519.36)	-10.9%

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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,709,970,874.00	6,698,810,280.00	3,731,444,797.95	6,698,810,280.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,906,761.00	487,945,760.00	109,769,813.68	487,820,133.65	(125,626.35)	0.0%
3) Other State Revenue		8300-8599	106,864,107.00	122,209,893.00	76,480,721.87	123,733,194.82	1,523,301.82	1.2%
4) Other Local Revenue		8600-8799	244,745,446.00	354,777,231.00	124,042,835.46	445,486,303.91	90,709,072.91	25.6%
5) TOTAL, REVENUES			7,063,487,188.00	7,663,743,164.00	4,041,738,168.96	7,755,849,912.38		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,748,266,117.00	2,625,926,326.00	1,452,578,050.26	2,394,900,828.00	231,025,498.00	8.8%
2) Classified Salaries		2000-2999	806,838,829.00	891,729,065.00	508,948,230.92	845,551,018.00	46,178,047.00	5.2%
3) Employee Benefits		3000-3999	1,611,935,064.00	1,701,648,192.00	943,219,117.69	1,648,631,750.00	53,016,442.00	3.1%
4) Books and Supplies		4000-4999	514,033,804.00	450,196,033.57	103,539,443.71	373,516,302.00	76,679,731.57	17.0%
5) Services and Other Operating Expenditures		5000-5999	565,788,411.00	688,918,915.00	235,264,893.37	675,115,614.00	13,803,301.00	2.0%
6) Capital Outlay		6000-6999	48,245,323.00	66,451,792.00	14,360,267.36	41,570,290.00	24,881,502.00	37.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,578,824.00	7,871,063.00	13,479,503.31	16,535,883.00	(8,664,820.00)	-110.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(143,420,521.00)	(156,633,847.00)	(22,849,666.31)	(124,956,393.48)	(31,677,453.52)	20.2%
9) TOTAL, EXPENDITURES			6,162,265,851.00	6,276,107,539.57	3,248,539,840.31	5,870,865,291.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			901,221,337.00	1,387,635,624.43	793,198,328.65	1,884,984,620.86		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000,000.00	30,043,498.00	10,904.84	30,043,498.00	0.00	0.0%
b) Transfers Out		7600-7629	27,191,617.00	25,025,728.00	12,238,096.75	25,023,603.00	2,125.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	10,000.00	10,000.00	1,179,107.36	1,189,107.36	1,179,107.36	11,791.1%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,425,854,525.00)	(1,366,277,632.00)	(825,996,259.00)	(1,316,574,811.36)	49,702,820.64	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,423,036,142.00)	(1,361,249,862.00)	(837,044,343.55)	(1,310,365,809.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(521,814,805.00)	26,385,762.43	(43,846,014.90)	574,618,811.86		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,912,216,677.24	3,912,216,677.24		3,912,216,677.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	(45,178,261.67)		(45,178,261.67)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,912,216,677.24	3,867,038,415.57		3,867,038,415.57		
d) Other Restatements		9795	(575,583,000.19)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,336,633,677.05	3,867,038,415.57		3,867,038,415.57		
2) Ending Balance, June 30 (E + F1e)			2,814,818,872.05	3,893,424,178.00		4,441,657,227.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,881,982.00	2,869,847.00		2,869,847.34		
Stores		9712	32,981,082.00	34,749,397.00		34,749,396.50		
Prepaid Items		9713	7,145,068.00	10,297,809.00		10,297,808.35		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,972,783,012.00	2,696,567,398.00		2,902,730,526.00		

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 Column B & D (F)
d) Assigned								
Other Assignments		9780	451,874,819.00	364,799,565.00		441,632,049.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	233,450,000.00	244,900,000.00		244,900,000.00		
Unassigned/Unappropriated Amount		9790	113,702,909.05	539,240,162.00		804,477,600.24		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,825,331,533.00	3,667,133,209.00	2,226,805,770.64	3,667,133,209.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,254,767,946.00	1,345,044,566.00	673,131,780.00	1,345,044,566.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,475,853.00	6,470,438.00	3,127,273.54	6,470,438.00	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	9,412,149.00	9,411,931.00	11,823,895.83	9,411,931.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,442,590,208.00	1,568,819,598.00	807,663,848.77	1,568,819,598.00	0.00	0.0%
Unsecured Roll Taxes		8042	45,878,358.00	45,878,358.00	47,441,340.28	45,878,358.00	0.00	0.0%
Prior Years' Taxes		8043	81,259,878.00	58,484,809.00	54,679,906.21	58,484,809.00	0.00	0.0%
Supplemental Taxes		8044	44,805,240.00	42,294,168.00	16,906,857.78	42,294,168.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	262,768,082.00	222,140,995.00	11,473,483.88	222,140,995.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	137,536,872.00	127,754,690.00	50,508,096.27	127,754,690.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	299,697.75	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,110,826,119.00	7,093,432,762.00	3,903,861,950.95	7,093,432,762.00	0.00	0.0%
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	(400,855,245.00)	(394,622,482.00)	(172,417,153.00)	(394,622,482.00)	0.00	0.0%
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			6,709,970,874.00	6,698,810,280.00	3,731,444,797.95	6,698,810,280.00	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	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
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	486,038,999.00	116,606,553.49	486,038,998.65	(.35)	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%

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 Column B & D (F)
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	1,906,761.00	1,906,761.00	(6,836,739.81)	1,781,135.00	(125,626.00)	-6.6%
TOTAL, FEDERAL REVENUE			1,906,761.00	487,945,760.00	109,769,813.68	487,820,133.65	(125,626.35)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
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		
Mandated Costs Reimbursements		8550	17,831,209.00	17,724,715.00	17,746,687.00	17,746,687.00	21,972.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	66,313,430.00	68,789,280.00	37,224,886.11	68,789,280.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	22,719,468.00	35,695,898.00	21,509,148.76	37,197,227.82	1,501,329.82	4.2%
TOTAL, OTHER STATE REVENUE			106,864,107.00	122,209,893.00	76,480,721.87	123,733,194.82	1,523,301.82	1.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		

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 Column B & D (F)
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
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		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	500,000.00	500,000.00	336,021.55	500,000.00	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	21,244,000.00	21,424,910.00	13,854,905.25	24,634,301.19	3,209,391.19	15.0%
Interest		8660	108,124,048.00	194,008,190.00	51,230,894.14	201,809,832.93	7,801,642.93	4.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	73,294,644.69	73,294,644.69	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	37,439,742.00	39,348,151.00	18,729,096.07	39,306,996.48	(41,154.52)	-0.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	77,437,656.00	99,495,980.00	39,891,918.45	105,940,528.62	6,444,548.62	6.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
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			244,745,446.00	354,777,231.00	124,042,835.46	445,486,303.91	90,709,072.91	25.6%
TOTAL, REVENUES			7,063,487,188.00	7,663,743,164.00	4,041,738,168.96	7,755,849,912.38	92,106,748.38	1.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,038,247,722.00	1,913,707,413.00	1,054,773,954.66	1,761,057,578.00	152,649,835.00	8.0%
Certificated Pupil Support Salaries		1200	234,557,263.00	234,970,274.00	131,835,475.74	224,561,469.00	10,408,805.00	4.4%

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 Column B & D (F)
Certificated Supervisors' and Administrators' Salaries		1300	350,777,215.00	352,470,616.00	196,752,601.79	296,047,981.00	56,422,635.00	16.0%
Other Certificated Salaries		1900	124,683,917.00	124,778,023.00	69,216,018.07	113,233,800.00	11,544,223.00	9.3%
TOTAL, CERTIFICATED SALARIES			2,748,266,117.00	2,625,926,326.00	1,452,578,050.26	2,394,900,828.00	231,025,498.00	8.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	33,583,031.00	45,495,476.00	21,624,067.29	40,063,994.00	5,431,482.00	11.9%
Classified Support Salaries		2200	304,282,461.00	311,729,294.00	199,350,178.23	308,903,988.00	2,825,306.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	40,235,467.00	39,485,489.00	23,446,480.42	39,183,788.00	301,701.00	0.8%
Clerical, Technical and Office Salaries		2400	262,065,942.00	338,536,766.00	191,412,017.46	329,628,602.00	8,908,164.00	2.6%
Other Classified Salaries		2900	166,671,928.00	156,482,040.00	73,115,487.52	127,770,646.00	28,711,394.00	18.3%
TOTAL, CLASSIFIED SALARIES			806,838,829.00	891,729,065.00	508,948,230.92	845,551,018.00	46,178,047.00	5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	523,144,669.00	490,680,684.00	270,133,896.85	449,321,550.00	41,359,134.00	8.4%
PERS		3201-3202	217,160,904.00	222,549,178.00	124,679,341.30	207,480,995.00	15,068,183.00	6.8%
OASDI/Medicare/Alternative		3301-3302	107,323,948.00	102,645,191.00	59,052,402.64	95,234,710.00	7,410,481.00	7.2%
Health and Welfare Benefits		3401-3402	464,799,873.00	515,223,027.00	310,181,913.11	537,748,586.00	(22,525,559.00)	-4.4%
Unemployment Insurance		3501-3502	1,979,314.00	1,780,543.00	(27,709.22)	1,016,884.00	763,659.00	42.9%
Workers' Compensation		3601-3602	71,451,568.00	79,120,012.00	47,651,007.91	78,927,691.00	192,321.00	0.2%
OPEB, Allocated		3701-3702	111,399,279.00	113,382,630.00	67,975,011.08	116,183,072.00	(2,800,442.00)	-2.5%
OPEB, Active Employees		3751-3752	114,675,509.00	176,266,927.00	63,567,400.60	162,679,582.00	13,587,345.00	7.7%
Other Employee Benefits		3901-3902	0.00	0.00	5,853.42	38,680.00	(38,680.00)	New
TOTAL, EMPLOYEE BENEFITS			1,611,935,064.00	1,701,648,192.00	943,219,117.69	1,648,631,750.00	53,016,442.00	3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	117,936,439.00	55,130,726.00	41,001,538.80	86,311,486.00	(31,180,760.00)	-56.6%
Books and Other Reference Materials		4200	3,437,432.00	3,702,968.00	759,376.25	3,243,921.00	459,047.00	12.4%
Materials and Supplies		4300	372,984,930.00	364,791,837.57	55,499,676.25	259,337,275.00	105,454,562.57	28.9%
Noncapitalized Equipment		4400	19,663,667.00	26,480,271.00	6,257,661.44	24,571,621.00	1,908,650.00	7.2%
Food		4700	11,336.00	90,231.00	21,190.97	51,999.00	38,232.00	42.4%
TOTAL, BOOKS AND SUPPLIES			514,033,804.00	450,196,033.57	103,539,443.71	373,516,302.00	76,679,731.57	17.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	(22,834,435.36)	6,249,134.00	(6,249,134.00)	New
Travel and Conferences		5200	5,485,924.00	6,198,432.00	3,514,428.33	5,001,403.00	1,197,029.00	19.3%
Dues and Memberships		5300	2,574,007.00	2,978,521.00	1,280,100.76	2,484,979.00	493,542.00	16.6%
Insurance		5400-5450	65,783,712.00	168,853,271.00	16,779,886.86	165,529,536.00	3,323,735.00	2.0%
Operations and Housekeeping Services		5500	187,799,055.00	187,104,734.00	96,481,487.36	178,246,272.00	8,858,462.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,744,917.00	16,804,886.00	8,795,012.29	18,677,211.00	(1,872,325.00)	-11.1%
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	(117,531.05)	1,784,876.00	(1,784,876.00)	New
Professional/Consulting Services and Operating Expenditures		5800	252,230,840.00	273,254,079.00	109,285,927.16	265,500,849.00	7,753,230.00	2.8%
Communications		5900	35,169,956.00	33,724,992.00	22,080,017.02	31,641,354.00	2,083,638.00	6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			565,788,411.00	688,918,915.00	235,264,893.37	675,115,614.00	13,803,301.00	2.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	174,526.00	930,570.00	1,293.21	6,968.00	923,602.00	99.3%
Buildings and Improvements of Buildings		6200	8,201,420.00	19,456,683.00	5,573,537.30	6,856,660.00	12,600,023.00	64.8%
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	39,749,377.00	42,663,720.00	7,606,329.49	33,467,555.00	9,196,165.00	21.6%

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 Column B & D (F)
Equipment Replacement		6500	120,000.00	3,400,819.00	0.00	60,000.00	3,340,819.00	98.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	1,179,107.36	1,179,107.00	(1,179,107.00)	New
TOTAL, CAPITAL OUTLAY			48,245,323.00	66,451,792.00	14,360,267.36	41,570,290.00	24,881,502.00	37.4%
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	638,966.00	638,966.00	105,614.87	125,615.00	513,351.00	80.3%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	11,500.00	11,500.00	0.00	0.00	11,500.00	100.0%
Payments to County Offices		7142	4,174,776.00	4,106,184.00	3,415,524.00	6,000,000.00	(1,893,816.00)	-46.1%
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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,003,008.00	453,095.00	904,998.00	98,010.00	9.8%
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	955,856.00	955,856.00	844,342.64	844,342.00	111,514.00	11.7%
Other Debt Service - Principal		7439	3,794,718.00	1,155,549.00	8,660,926.80	8,660,928.00	(7,505,379.00)	-649.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,578,824.00	7,871,063.00	13,479,503.31	16,535,883.00	(8,664,820.00)	-110.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(123,381,575.00)	(135,182,951.00)	(14,365,637.18)	(105,177,654.01)	(30,005,296.99)	22.2%
Transfers of Indirect Costs - Interfund		7350	(20,038,946.00)	(21,450,896.00)	(8,484,029.13)	(19,778,739.47)	(1,672,156.53)	7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(143,420,521.00)	(156,633,847.00)	(22,849,666.31)	(124,956,393.48)	(31,677,453.52)	20.2%
TOTAL, EXPENDITURES			6,162,265,851.00	6,276,107,539.57	3,248,539,840.31	5,870,865,291.52	405,242,248.05	6.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.0%
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	0.00	43,498.00	10,904.84	43,498.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000,000.00	30,043,498.00	10,904.84	30,043,498.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,500,342.00	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%

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 Column B & D (F)
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,691,275.00	25,025,728.00	12,238,096.75	25,023,603.00	2,125.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,191,617.00	25,025,728.00	12,238,096.75	25,023,603.00	2,125.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	10,000.00	10,000.00	0.00	10,000.00	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 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%
Proceeds from SBITAs		8974	0.00	0.00	1,179,107.36	1,179,107.36	1,179,107.36	New
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			10,000.00	10,000.00	1,179,107.36	1,189,107.36	1,179,107.36	11,791.1%
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	(1,425,854,525.00)	(1,366,277,632.00)	(825,996,259.00)	(1,316,574,811.36)	49,702,820.64	-3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,425,854,525.00)	(1,366,277,632.00)	(825,996,259.00)	(1,316,574,811.36)	49,702,820.64	-3.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,423,036,142.00)	(1,361,249,862.00)	(837,044,343.55)	(1,310,365,809.00)	50,884,053.00	-3.7%

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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,298,669.00	28,298,669.00	1,246,248.00	28,298,669.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,838,612,264.00	1,834,599,839.00	609,372,640.31	1,630,673,760.04	(203,926,078.96)	-11.1%
3) Other State Revenue		8300-8599	1,571,148,224.00	1,641,671,689.00	698,911,370.61	1,584,404,791.69	(57,266,897.31)	-3.5%
4) Other Local Revenue		8600-8799	29,457,446.00	128,374,992.00	41,304,184.08	124,041,993.96	(4,332,998.04)	-3.4%
5) TOTAL, REVENUES			3,467,516,603.00	3,632,945,189.00	1,350,834,443.00	3,367,419,214.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	982,123,900.00	1,472,081,732.00	733,753,480.45	1,506,909,107.00	(34,827,375.00)	-2.4%
2) Classified Salaries		2000-2999	627,126,942.00	646,128,203.00	316,303,058.15	619,852,453.00	26,275,750.00	4.1%
3) Employee Benefits		3000-3999	1,208,236,337.87	1,289,931,466.00	507,481,196.57	1,281,616,618.42	8,314,847.58	0.6%
4) Books and Supplies		4000-4999	1,379,081,142.36	1,226,707,901.93	104,420,587.82	320,868,689.23	905,839,212.70	73.8%
5) Services and Other Operating Expenditures		5000-5999	1,152,676,693.08	870,183,604.00	279,334,569.02	820,792,147.88	49,391,456.12	5.7%
6) Capital Outlay		6000-6999	5,323,432.00	114,563,169.00	15,684,816.75	39,402,244.00	75,160,925.00	65.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	2,061,233.69	1,877,734.00	(1,877,734.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	123,381,575.00	135,182,951.00	14,365,637.18	105,177,654.01	30,005,296.99	22.2%
9) TOTAL, EXPENDITURES			5,477,950,022.31	5,754,779,026.93	1,973,404,579.63	4,696,496,647.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,010,433,419.31)	(2,121,833,837.93)	(622,570,136.63)	(1,329,077,432.85)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	2,864,613.00	1,948,612.85	2,636,217.00	(228,396.00)	-8.0%
b) Transfers Out		7600-7629	0.00	0.00	14,041.06	92,317.00	(92,317.00)	New
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	1,425,854,525.00	1,366,277,632.00	825,996,259.00	1,316,574,811.36	(49,702,820.64)	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,425,854,525.00	1,369,142,245.00	827,930,830.79	1,319,118,711.36		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(584,578,894.31)	(752,691,592.93)	205,360,694.16	(9,958,721.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,795,218,866.61	1,795,218,866.61		1,795,218,866.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	45,993,473.32		45,993,473.32	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,795,218,866.61	1,841,212,339.93		1,841,212,339.93		
d) Other Restatements		9795	47,403,572.70	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,842,622,439.31	1,841,212,339.93		1,841,212,339.93		
2) Ending Balance, June 30 (E + F1e)			1,258,043,545.00	1,088,520,747.00		1,831,253,618.44		
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 Items		9713	0.00	0.00		64,939.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,258,043,545.00	1,088,520,747.00		1,831,188,679.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 Column B & D (F)
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		
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	28,298,669.00	28,298,669.00	1,246,248.00	28,298,669.00	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			28,298,669.00	28,298,669.00	1,246,248.00	28,298,669.00	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	157,801,520.00	174,755,666.00	18,297,611.59	149,294,912.00	(25,460,754.00)	-14.6%
Special Education Discretionary Grants		8182	14,741,281.00	17,321,975.00	5,675,254.47	17,114,876.50	(207,098.50)	-1.2%
Child Nutrition Programs		8220	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	0.0%
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	16,517.00	16,514.21	16,517.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	460,372.00	1,458,957.00	1,517,314.36	1,453,332.74	(5,624.26)	-0.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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 Column B & D (F)
Title I, Part A, Basic	3010	8290	448,087,557.00	490,506,444.00	272,285,297.76	384,193,689.30	(106,312,754.70)	-21.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	39,766,287.00	43,052,580.00	3,368,200.03	29,468,366.23	(13,584,213.77)	-31.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	3,060,075.00	0.00	1,427,888.00	(1,632,187.00)	-53.3%
Title III, Part A, English Learner Program	4203	8290	24,604,794.00	28,166,800.00	9,300,871.89	19,978,723.71	(8,188,076.29)	-29.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	88,586,072.00	90,585,504.00	16,573,363.56	58,064,192.93	(32,521,311.07)	-35.9%
Career and Technical Education	3500-3599	8290	6,575,268.00	8,874,624.00	758,406.06	7,017,490.99	(1,857,133.01)	-20.9%
All Other Federal Revenue	All Other	8290	1,057,989,113.00	976,800,697.00	281,579,806.38	962,643,770.64	(14,156,926.36)	-1.4%
TOTAL, FEDERAL REVENUE			1,838,612,264.00	1,834,599,839.00	609,372,640.31	1,630,673,760.04	(203,926,078.96)	-11.1%
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	438,005,732.00	437,337,704.00	262,119,904.00	437,337,704.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,637,144.00	3,637,144.00	2,118,691.00	3,637,144.00	0.00	0.0%
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		
Lottery - Unrestricted and Instructional Materials		8560	26,135,293.00	27,982,080.00	4,320,541.93	27,982,080.00	0.00	0.0%
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%
After School Education and Safety (ASES)	6010	8590	129,038,926.00	131,575,275.00	16,917,896.38	89,802,847.86	(41,772,427.14)	-31.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,184,321.00	11,891,630.00	10,955,841.81	9,097,797.80	(2,793,832.20)	-23.5%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,500,000.00	1,786,028.00	974,295.41	1,500,000.94	(286,027.06)	-16.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	204,415.00	235,543.18	117,291.89	(87,123.11)	-42.6%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	970,646,808.00	1,027,257,413.00	401,268,656.90	1,014,929,925.20	(12,327,487.80)	-1.2%
TOTAL, OTHER STATE REVENUE			1,571,148,224.00	1,641,671,689.00	698,911,370.61	1,584,404,791.69	(57,266,897.31)	-3.5%
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%

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 Column B & D (F)
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	209.71	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	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		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	29,073,659.00	127,991,205.00	41,303,974.37	123,658,206.96	(4,332,998.04)	-3.4%
Tuition		8710	383,787.00	383,787.00	0.00	383,787.00	0.00	0.0%
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			29,457,446.00	128,374,992.00	41,304,184.08	124,041,993.96	(4,332,998.04)	-3.4%
TOTAL, REVENUES			3,467,516,603.00	3,632,945,189.00	1,350,834,443.00	3,367,419,214.69	(265,525,974.31)	-7.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	548,239,008.00	860,597,734.00	408,270,157.09	851,456,991.00	9,140,743.00	1.1%
Certificated Pupil Support Salaries		1200	167,429,072.00	234,370,435.00	143,229,277.42	279,507,605.00	(45,137,170.00)	-19.3%
Certificated Supervisors' and Administrators' Salaries		1300	112,685,496.00	138,270,746.00	78,882,050.81	173,838,202.00	(35,567,456.00)	-25.7%

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 Column B & D (F)
Other Certificated Salaries		1900	153,770,324.00	238,842,817.00	103,371,995.13	202,106,309.00	36,736,508.00	15.4%
TOTAL, CERTIFICATED SALARIES			982,123,900.00	1,472,081,732.00	733,753,480.45	1,506,909,107.00	(34,827,375.00)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	344,829,422.00	289,657,085.00	159,622,538.45	303,535,324.00	(13,878,239.00)	-4.8%
Classified Support Salaries		2200	108,578,857.00	178,682,257.00	74,224,229.32	162,111,782.00	16,570,475.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	5,005,648.00	5,916,465.00	3,027,350.78	5,372,624.00	543,841.00	9.2%
Clerical, Technical and Office Salaries		2400	82,707,592.00	86,677,408.00	40,496,215.98	74,219,271.00	12,458,137.00	14.4%
Other Classified Salaries		2900	86,005,423.00	85,194,988.00	38,932,723.62	74,613,452.00	10,581,536.00	12.4%
TOTAL, CLASSIFIED SALARIES			627,126,942.00	646,128,203.00	316,303,058.15	619,852,453.00	26,275,750.00	4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	490,740,591.00	585,903,711.00	134,706,806.63	588,118,061.00	(2,214,350.00)	-0.4%
PERS		3201-3202	144,304,870.00	150,273,139.00	74,722,692.58	150,563,836.00	(290,697.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	62,047,883.00	70,283,905.00	35,082,055.43	71,243,183.00	(959,278.00)	-1.4%
Health and Welfare Benefits		3401-3402	332,677,100.00	314,238,419.00	167,307,345.51	291,253,169.99	22,985,249.01	7.3%
Unemployment Insurance		3501-3502	823,115.00	1,081,795.00	(219,956.47)	525,756.00	556,039.00	51.4%
Workers' Compensation		3601-3602	39,097,836.87	51,406,976.00	25,545,333.98	51,348,996.00	57,980.00	0.1%
OPEB, Allocated		3701-3702	67,242,017.00	62,499,942.00	36,661,774.37	60,913,932.43	1,586,009.57	2.5%
OPEB, Active Employees		3751-3752	71,302,925.00	54,243,579.00	33,675,144.54	67,649,684.00	(13,406,105.00)	-24.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,208,236,337.87	1,289,931,466.00	507,481,196.57	1,281,616,618.42	8,314,847.58	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	26,135,543.00	27,982,330.00	791.41	27,982,871.00	(541.00)	0.0%
Books and Other Reference Materials		4200	336,859.00	2,903,669.00	1,008,502.52	612,574.00	2,291,095.00	78.9%
Materials and Supplies		4300	1,339,910,932.43	1,168,202,209.93	88,621,554.26	273,094,545.23	895,107,664.70	76.6%
Noncapitalized Equipment		4400	12,492,561.93	26,782,345.00	14,253,703.77	18,398,683.00	8,383,662.00	31.3%
Food		4700	205,246.00	837,348.00	536,035.86	780,016.00	57,332.00	6.8%
TOTAL, BOOKS AND SUPPLIES			1,379,081,142.36	1,226,707,901.93	104,420,587.82	320,868,689.23	905,839,212.70	73.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	514,016,118.00	431,891,635.00	162,865,529.16	411,950,767.00	19,940,868.00	4.6%
Travel and Conferences		5200	1,429,760.00	8,393,339.00	2,180,165.79	4,521,150.00	3,872,189.00	46.1%
Dues and Memberships		5300	4,892.00	115,992.00	13,115.00	23,637.00	92,355.00	79.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	0.00	58,882.27	16,698,204.00	(16,698,204.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,603,167.00	3,651,501.00	10,200,198.64	16,658,056.00	(13,006,555.00)	-356.2%
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	109,387.27	193,992.00	(193,992.00)	New
Professional/Consulting Services and Operating Expenditures		5800	635,320,696.08	413,388,916.00	104,305,932.00	359,601,653.88	53,787,262.12	13.0%
Communications		5900	300,060.00	12,742,221.00	(398,641.11)	11,144,688.00	1,597,533.00	12.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,152,676,693.08	870,183,604.00	279,334,569.02	820,792,147.88	49,391,456.12	5.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	149,504.00	92,888.46	0.00	149,504.00	100.0%
Buildings and Improvements of Buildings		6200	3,838,093.00	12,243,613.00	8,866,541.99	17,592,552.00	(5,348,939.00)	-43.7%
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	1,485,339.00	102,170,052.00	6,725,386.30	21,809,692.00	80,360,360.00	78.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%

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 Column B & D (F)
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,323,432.00	114,563,169.00	15,684,816.75	39,402,244.00	75,160,925.00	65.6%
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	27,500.00	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	18,120.21	9,508.00	(9,508.00)	New
Other Debt Service - Principal		7439	0.00	0.00	2,015,613.48	1,868,226.00	(1,868,226.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	2,061,233.69	1,877,734.00	(1,877,734.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	123,381,575.00	135,182,951.00	14,365,637.18	105,177,654.01	30,005,296.99	22.2%
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			123,381,575.00	135,182,951.00	14,365,637.18	105,177,654.01	30,005,296.99	22.2%
TOTAL, EXPENDITURES			5,477,950,022.31	5,754,779,026.93	1,973,404,579.63	4,696,496,647.54	1,058,282,379.39	18.4%
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	2,864,613.00	1,948,612.85	2,636,217.00	(228,396.00)	-8.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,864,613.00	1,948,612.85	2,636,217.00	(228,396.00)	-8.0%
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	14,041.06	92,317.00	(92,317.00)	New

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 Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	14,041.06	92,317.00	(92,317.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		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 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%
Proceeds from SBITAs		8974	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	1,425,854,525.00	1,366,277,632.00	825,996,259.00	1,316,574,811.36	(49,702,820.64)	-3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,425,854,525.00	1,366,277,632.00	825,996,259.00	1,316,574,811.36	(49,702,820.64)	-3.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,425,854,525.00	1,369,142,245.00	827,930,830.79	1,319,118,711.36	50,023,533.64	3.7%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	472,008,560.66
5650	FEMA Public Assistance Funds	.32
5810	Other Restricted Federal	11,053,468.66
6211	Literacy Coaches and Reading Specialists Grant Program	73,155,927.87
6266	Educator Effectiveness, FY 2021-22	92,927,117.71
6332	CA Community Schools Partnership Act - Implementation Grant	10,296,959.68
6500	Special Education	3,207,755.87
6547	Special Education Early Intervention Preschool Grant	34,235,736.93
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	243,222,099.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	27,947,011.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	669,286.83
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	32,693,299.00
7311	Classified School Employee Professional Development Block Grant	1,597,039.40
7339	Dual Enrollment Opportunities	5,442,405.00
7399	LCFF Equity Multiplier	26,883,922.00
7412	A-G Access/Success Grant	16,016,625.90
7413	A-G Learning Loss Mitigation Grant	7,650,461.56
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	3,777,403.08
7435	Learning Recovery Emergency Block Grant	637,265,636.00
7810	Other Restricted State	1,617,069.93
9010	Other Restricted Local	129,520,893.04
Total, Restricted Balance		1,831,188,679.44

GENERAL FUND
SECOND INTERIM FINANCIAL REPORT
2023-24

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Other Financing Sources/Uses

Revenues

A-1 The Federal Revenue is lower by $204.1 million primarily due to the projected lower spending in grants such as: Title I, $106.3 million (majority to be spent in the summer of FY 2024-2025); Title II, $13.6 million; Title III, $9.8 million; Title IV, $20.7 million; Other NCLB/ESSA (Every Student Succeeds Act), $4.1 million; Gear Up, $7.1 million; 21st Century, $7.8 million; and Special Ed IDEA Entitlements, $25.5 million. The available balances of these grants will carry over into the next fiscal year to pay future obligations.

A-2 The $55.7 million projected lower Other State Revenue is mainly due to lower projected spending in grants such as: Career Technical Education Incentive Grant, $2.8 million; After School Education and Safety, $41.8 million; and Universal Prekindergarten Grant, $7.6 million. The available balances of these state grants will carry over into the next fiscal year to pay future obligations.

A-3 The projected higher Other Local Revenue of $86.4 million is primarily due to higher projected interest revenue by $7.8 million, and an increase in the fair market value of cash investments by $73.3 million.

Expenditures

B-1 The lower expenditures in Certificated Salaries are primarily due to salary savings from various vacant positions across the District.

B-2 The lower expenditures in Classified Salaries are primarily due to salary savings from various vacant positions across the District.

B-3 The lower expenditures in Employee Benefits are primarily due to salary savings from various vacant positions across the District.

B-4 The decrease in Books and Supplies is mainly due to projected underspending in materials and supplies in ELOP (Expanded Learning Opportunities Program), specially funded programs, COVID-19 related resources and Medi-Cal LEA Billing. The net unspent portion of these accounts will carry over into the next fiscal year to pay future obligations.

B-5 The projected under-spending in Services and Other Operating Expenditures is primarily due to lower projected spending in ELOP and specially funded programs, partially offset by higher spending in unrestricted programs and RRMA (Routine Restrictive Maintenance Account). The net unspent portion of these accounts will carry over into the next fiscal year to pay future obligations.

B-6 Capital Outlay is projected to be lower due to decreased spending for equipment replacement and buildings and improvements of buildings.

B-7 Other Outgo is projected to be higher due to higher debt service.

B-8 Transfers of Indirect Costs are projected to be lower due to lower spending in other funds.

Other Financing Sources/Uses

D-1 There is no significant variance between 2P and Budget for Transfer-In/Out.

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)	375,536.86	375,561.54	337,751.76	375,561.54	0.00	0.0%
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	
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	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	375,536.86	375,561.54	337,751.76	375,561.54	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	62.86	62.86	62.86	62.86	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	304.02	304.02	304.02	304.02	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	366.88	366.88	366.88	366.88	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	375,903.74	375,928.42	338,118.64	375,928.42	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
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 Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
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	34,020.45	34,658.02	34,658.02	34,658.02	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	34,020.45	34,658.02	34,658.02	34,658.02	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

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)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	34,020.45	34,658.02	34,658.02	34,658.02	0.00	0.0%

LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2023-24

REVENUES

1. Norm Enrollment

Non-charter Schools	374,019
Fiscally-dependent (locally-funded) charter schools	38,322
Norm Enrollment	412,341
Nonpublic Schools (NPS) Enrollment	1,817
Total Projected Enrollment	414,158

2. Estimated Funded Average Daily Attendance

Non-charter schools	373,409.53
Community Day Schools	381.00
Nonpublic Schools	1,617.78
Nonpublic Schools - Extended Year	153.23
District Funded County Programs	366.88
Subtotal	375,928.42
Locally-funded Charter schools	34,658.02
Total Estimated Funded Average Daily Attendance	410,586.44

3. Funded COLA

LCFF	8.22%
Special Education (AB602)	8.22%

4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)

K-3	$10,951
4-6	$10,069
7-8	$10,367
9-12	$12,327

5. Unduplicated student count percentage to enrollment (3-year rolling average)

Non-charter Schools	0.8567
Fiscally-dependent (locally-funded) charter schools	*varies per school*

6. GAP Funding Percentage 100.00%

7. LCFF Revenues (in millions)

Non-charter Schools	$6,260.0
Fiscally-dependent (locally-funded) charter schools	$438.8
Total	$6,698.8

8. Education Protection Act (in millions)

Non-charter Schools	$1,269.4
Fiscally-dependent (locally-funded) charter schools	$75.7
Total	$1,345.1

9. California State Lottery - Rates Per ADA

Unrestricted	$177.00
Restricted	$72.00

10. Mandate Block Grant (Rate per ADA)

Non-charter schools – K-8	$37.81
Non-charter schools – 9-12	$72.84
Locally-funded charter schools – K-8	$19.85
Locally-funded charter schools – 9-12	$55.17

TAX AND REVENUE ANTICIPATION NOTES (TRANs)

The District does not plan to issue 2023-24 TRANs.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Projections of expenditures are primarily based on analysis using current and historical trends with comparison to the budget as of specific periods of time. This includes validation with program staff for projection of future trends and estimates.

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	19.100%	
PERS	26.680%	Safety PERS Members 53.680%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.050%	
Workers' Comp.	2.410%	
PARS	3.750%	

RESTRICTED MAINTENANCE ACCOUNT (RMA) CONTRIBUTIONS

The contribution amount for the current fiscal year is projected to be $355.8 million to fund the projected expenditures of $353.6 million.

CERTIFICATES OF PARTICIPATION (COPs)

Certificates of Participation were issued in the current fiscal year with the proceeds recorded in the Capital Services Fund. Related costs of issuance are projected to be $2.6 million in General Fund, Object Code 5800. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be $25.0 million in General Fund, Object Code 7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

The District is maintaining the reserve of at least two percent (2%) 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 $6,272.9 million, which is $564.7 million higher than the audited actual ending balance for 2022-23.

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			6,498,966,048.69	6,205,651,132.38	5,430,205,199.06	5,300,156,398.18	4,792,327,453.35	4,645,929,578.29	5,546,911,025.54	5,713,979,757.38
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		203,296,000.00	202,686,515.00	701,096,878.00	365,522,116.00	360,967,711.64	701,096,879.00	365,271,451.00	352,515,327.90
Property Taxes	8020-8079		24,897,212.53	69,677,814.98	0.00	0.00	23,633,034.27	668,519,317.62	199,773,357.35	86,386,092.63
Miscellaneous Funds	8080-8099		(20,917,553.00)	(44,327,583.00)	(30,174,631.00)	(29,316,726.00)	(16,963,270.40)	(29,469,399.00)	(12,098,438.04)	(24,949,839.29)
Federal Revenue	8100-8299		318,553.48	12,792,151.69	28,835,686.45	333,353,481.52	(33,577,672.62)	12,372,757.21	364,987,756.54	(46,602,841.45)
Other State Revenue	8300-8599		39,020,153.30	102,403,673.01	137,531,688.28	278,591,808.28	(7,945,450.06)	86,794,806.75	138,545,159.86	100,590,110.45
Other Local Revenue	8600-8799		29,163,360.79	12,740,220.09	8,917,493.14	36,890,350.96	32,208,491.99	35,907,141.17	11,233,896.46	216,373,745.83
Interfund Transfers In	8910-8929		0.00	239,716,210.00	119,858,105.00	119,858,585.00	121,806,717.85	113,352,867.00	113,370,221.84	221,706.07
All Other Financing Sources	8930-8979		91,350,671.44	(22,439,894.39)	(69,499,668.63)	11,467,687.69	203,649,589.15	151,979,881.67	18,672,489.46	100,743.02
TOTAL RECEIPTS			367,128,398.54	573,249,107.38	896,565,551.24	1,116,367,303.45	683,779,151.82	1,740,554,251.42	1,199,755,894.47	684,635,045.16
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		489,155,860.90	829,501,773.68	729,119,595.51	1,200,042,650.08	584,747,648.59	634,663,781.29	648,397,363.49	598,064,001.80
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		106,047,912.17	86,841,405.13	62,869,419.72	103,360,238.04	55,245,948.57	86,681,073.61	159,906,371.28	26,789,207.06
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6999		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		0.00	242,563,335.00	129,249,076.75	119,858,105.00	119,858,105.00	113,352,867.00	113,368,283.06	2,075,951.16

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		65,239,541.78	189,788,526.89	105,376,260.14	200,935,255.16	70,325,324.72	4,875,082.27	111,015,144.80	0.00
TOTAL DISBURSEMENTS			660,443,314.85	1,348,695,040.70	1,026,614,352.12	1,624,196,248.28	830,177,026.88	839,572,804.17	1,032,687,162.63	626,929,160.02
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(307,288,030.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,062,972,457.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	34,749,396.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	10,658,390.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	12,381,013.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		813,473,226.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,491,808,036.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	100,814,682.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	12,381,013.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,605,003,731.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(791,530,504.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(293,314,916.31)	(775,445,933.32)	(130,048,800.88)	(507,828,944.83)	(146,397,875.06)	900,981,447.25	167,068,731.84	57,705,885.14
F. ENDING CASH (A + E)			6,205,651,132.38	5,430,205,199.06	5,300,156,398.18	4,792,327,453.35	4,645,929,578.29	5,546,911,025.54	5,713,979,757.38	5,771,685,642.52
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH		5,771,685,642.52	5,875,031,505.51	6,987,063,126.93	7,168,863,690.37				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	667,410,463.66	352,515,331.27	352,515,331.27	389,282,249.58	0.00	(1,998,479.32)	5,012,177,775.00	5,012,177,775.00
Property Taxes	8020-8079	13,175,525.19	436,329,473.00	392,442,926.65	166,420,232.78	0.00	0.00	2,081,254,987.00	2,081,254,987.00
Miscellaneous Funds	8080-8099	(30,570,748.08)	(34,383,237.20)	(31,817,912.06)	(61,324,954.93)	0.00	(9,521.00)	(366,323,813.00)	(366,323,813.00)
Federal Revenue	8100-8299	197,995,073.56	576,047,216.01	94,861,248.29	572,588,196.20		4,522,286.81	2,118,493,893.69	2,118,493,893.69
Other State Revenue	8300-8599	76,654,342.56	305,797,198.51	131,220,829.92	253,794,109.97	17,081,379.87	48,058,175.81	1,708,137,986.51	1,708,137,986.51
Other Local Revenue	8600-8799	73,966,084.14	76,001,459.83	330,262,862.79	(227,351,068.09)	(67,599,361.72)	813,620.49	569,528,297.87	569,528,297.87
Interfund Transfers In	8910-8929	234,351.16	179,131.21	201,063.50	30,111,671.57	(826,230,915.20)	0.00	32,679,715.00	32,679,715.00
All Other Financing Sources	8930-8979	81,397.04	81,397.04	81,597.23	57,543.40	(384,394,326.76)	0.00	1,189,107.36	1,189,107.36
TOTAL RECEIPTS		998,946,489.23	1,712,567,969.67	1,269,767,947.59	1,123,577,980.48	(1,261,143,223.81)	51,386,082.79	11,157,137,949.43	11,157,137,949.43
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	573,853,651.14	591,805,681.39	763,450,574.61	650,149,853.22	0.00	4,509,338.72	8,297,461,774.42	3,901,809,935.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,465,403,471.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,930,248,368.42
Books and Supplies	4000-4999	320,014,958.30	7,053,366.66	322,839,459.39	886,189,272.29		46,061,532.42	2,269,900,164.64	694,384,991.23
Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,495,907,761.88
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,972,534.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,365,122.47)
Interfund Transfers Out	7600-7629	1,732,016.80	1,677,300.20	1,677,350.15	1,449,019.34	(821,745,489.46)	0.00	25,115,920.00	25,115,920.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	(747,555,135.76)	0.00	0.00	0.00
TOTAL DISBURSEMENTS		895,600,626.24	600,536,348.25	1,087,967,384.15	1,537,788,144.85	(1,569,300,625.22)	50,570,871.14	10,592,477,859.06	10,592,477,859.06

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	73,294,644.69	(307,288,030.96)	(233,993,386.27)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	(72,426,543.75)	1,062,972,457.66	990,545,913.91	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	34,749,396.50	34,749,396.50	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	10,658,390.26	10,658,390.26	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00		12,381,013.26	12,381,013.26	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	868,100.94	813,473,226.72	814,341,327.66	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(308,919,723.77)	1,491,808,036.01	1,182,888,312.24	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	100,814,682.29	100,814,682.29	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	12,381,013.26	12,381,013.26	
SUBTOTAL		0.00	0.00	0.00	0.00	(308,919,723.77)	1,605,003,731.56	1,296,084,007.79	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	309,787,824.71	(791,530,504.84)	(481,742,680.13)	
E. NET INCREASE/DECREASE (B - C + D)		103,345,862.99	1,112,031,621.42	181,800,563.44	(414,210,164.37)	617,945,226.12	(790,715,293.19)	82,917,410.24	564,660,090.37
F. ENDING CASH (A + E)		5,875,031,505.51	6,987,063,126.93	7,168,863,690.37	6,754,653,526.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,581,883,458.93	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			6,754,653,526.00	6,437,445,959.06	5,908,967,069.49	5,862,589,163.61	5,353,727,560.84	5,212,840,962.63	5,761,711,570.89	5,623,144,462.81
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		200,288,227.08	200,961,488.05	622,259,371.60	321,546,202.70	361,730,678.28	622,797,985.56	362,448,686.81	318,990,234.27
Property Taxes	8020-8079		60,308,646.12	63,992,620.51	0.00	0.00	27,908,753.73	618,939,727.33	197,805,889.40	87,766,776.41
Miscellaneous Funds	8080-8099		(21,548,272.81)	0.00	(43,222,283.84)	(34,149,545.89)	(29,840,058.93)	(29,058,605.47)	(11,404,580.94)	(29,057,004.18)
Federal Revenue	8100-8299		66,371,435.42	45,126,662.37	2,260,733.82	71,125,109.92	15,289,651.10	42,159,282.05	35,665,272.89	118,593,616.60
Other State Revenue	8300-8599		34,955,736.62	31,686,451.66	124,980,134.67	41,528,575.28	302,904,704.11	164,275,755.74	56,307,163.90	107,986,202.55
Other Local Revenue	8600-8799		45,570,038.51	16,433,666.71	27,822,974.51	6,638,972.74	52,744,602.14	21,232,783.58	27,956,465.81	80,732,439.07
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	2,951.51	983.84	983.84	847.22	847.22	847.22
TOTAL RECEIPTS			385,945,810.94	358,200,889.30	734,103,882.27	406,690,298.59	730,739,314.27	1,440,347,776.01	668,779,745.09	685,013,111.94
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		592,998,502.61	677,280,232.11	676,061,820.26	691,823,227.20	668,744,181.59	682,784,962.70	677,051,513.71	682,749,899.36
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		110,154,875.27	208,938,320.55	89,790,987.87	218,884,847.49	198,047,488.95	204,529,215.93	126,132,406.98	61,876,946.93
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6999		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		0.00	461,226.21	14,628,980.02	4,843,826.67	4,834,241.94	4,162,989.12	4,162,932.48	4,162,932.48
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			703,153,377.88	886,679,778.87	780,481,788.15	915,551,901.36	871,625,912.48	891,477,167.75	807,346,853.17	748,789,778.77
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(233,993,386.27)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	990,545,913.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	34,749,396.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	10,658,390.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	12,381,013.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		814,341,327.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,182,888,312.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	100,814,682.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	12,381,013.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,296,084,007.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(481,742,680.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(317,207,566.94)	(528,478,889.57)	(46,377,905.88)	(508,861,602.77)	(140,886,598.21)	548,870,608.26	(138,567,108.08)	(63,776,666.83)
F. ENDING CASH (A + E)			6,437,445,959.06	5,908,967,069.49	5,862,589,163.61	5,353,727,560.84	5,212,840,962.63	5,761,711,570.89	5,623,144,462.81	5,559,367,795.98
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,559,367,795.98	5,475,692,727.13	5,855,606,616.39	5,574,631,589.26				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	632,925,272.56	318,990,237.32	318,990,237.32	399,256,777.45	0.00	0.00	4,681,185,399.00	4,681,185,399.00
Property Taxes	8020-8079	13,386,105.78	443,303,200.01	398,715,227.76	169,080,078.95	0.00	0.00	2,081,207,026.00	2,081,207,026.00
Miscellaneous Funds	8080-8099	(36,932,222.03)	(40,043,298.69)	(37,055,677.71)	(72,793,465.51)	0.00	0.00	(385,105,016.00)	(385,105,016.00)
Federal Revenue	8100-8299	64,878,996.17	9,487,817.32	32,928,376.63	198,161,270.71	0.00	0.00	702,048,225.00	702,048,225.00
Other State Revenue	8300-8599	82,508,677.43	328,647,219.11	140,887,665.78	272,505,639.15	0.00	0.00	1,689,173,926.00	1,689,173,926.00
Other Local Revenue	8600-8799	24,490,946.40	27,140,199.62	47,702,026.32	(33,158,205.41)	0.00	0.00	345,306,910.00	345,306,910.00
Interfund Transfers In	8910-8929	54,700.09	0.00	21,900.22	29,923,399.69	0.00	0.00	30,000,000.00	30,000,000.00
All Other Financing Sources	8930-8979	684.52	684.52	686.21	483.90	0.00	0.00	10,000.00	10,000.00
TOTAL RECEIPTS		781,313,160.92	1,087,526,059.21	902,190,442.53	962,975,978.93	0.00	0.00	9,143,826,470.00	9,143,826,470.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	651,395,190.10	669,196,495.62	871,805,728.23	724,600,268.94	0.00	0.00	8,266,492,022.43	8,266,492,022.43
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	210,119,803.33	35,052,161.93	307,996,229.03	798,860,935.53	0.00	0.00	2,570,384,219.79	2,570,384,219.79
Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6999	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	3,473,236.34	3,363,512.40	3,363,512.40	2,722,773.94	0.00	0.00	50,180,164.00	50,180,164.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		864,988,229.77	707,612,169.95	1,183,165,469.66	1,526,183,978.41	0.00	0.00	10,887,056,406.22	10,887,056,406.22

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	(233,993,386.27)	(233,993,386.27)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00		990,545,913.91	990,545,913.91	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	34,749,396.50	34,749,396.50	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	10,658,390.26	10,658,390.26	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	12,381,013.26	12,381,013.26	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	814,341,327.66	814,341,327.66	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	1,182,888,312.25	1,182,888,312.25	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	100,814,682.29	100,814,682.29	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	12,381,013.26	12,381,013.26	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	1,296,084,007.80	1,296,084,007.80	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	(481,742,680.14)	(481,742,680.14)	
E. NET INCREASE/DECREASE (B - C + D)		(83,675,068.85)	379,913,889.26	(280,975,027.13)	(563,207,999.48)	0.00	(481,742,680.14)	(2,224,972,616.36)	(1,743,229,936.22)
F. ENDING CASH (A + E)		5,475,692,727.13	5,855,606,616.39	5,574,631,589.26	5,011,423,589.78				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,529,680,909.64	

ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
SECOND INTERIM
FY2023-24

BALANCES	The balances do not include amounts held in the Payroll Agency Fund.
RECEIPTS	Revenues and other receipts are primarily based on FY2023-24 Actuals as of January 2024 and then projected forward based on scheduled release of apportionments and property taxes, as well as, expected receipts from various categorical programs.
DISBURSEMENTS	Disbursements are projected based on Actuals from July 2023 to January 2024 and then projected forward.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals as of January 2024 and projected salaries and benefits for the rest of FY2023-24.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on FY2023-24 Actuals as of January 2024 and projected amounts for the rest of the year. This category also includes Capital Outlay.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available FY2023-24 data. Inter-fund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,727,108,949.00	(5.20%)	6,377,287,409.00	(1.24%)	6,298,228,326.00
2. Federal Revenues	8100-8299	2,118,493,893.69	(66.86%)	702,048,225.00	(4.89%)	667,706,785.00
3. Other State Revenues	8300-8599	1,708,137,986.51	(1.11%)	1,689,173,926.00	(4.35%)	1,615,638,152.00
4. Other Local Revenues	8600-8799	569,528,297.87	(39.37%)	345,306,910.00	(18.73%)	280,628,577.00
5. Other Financing Sources						
a. Transfers In	8900-8929	32,679,715.00	(8.20%)	30,000,000.00	0.00%	30,000,000.00
b. Other Sources	8930-8979	1,189,107.36	(99.16%)	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,157,137,949.43	(18.05%)	9,143,826,470.00	(2.75%)	8,892,211,840.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,901,809,935.00		3,811,792,939.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(90,016,996.00)		(148,215,232.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,901,809,935.00	(2.31%)	3,811,792,939.00	(3.89%)	3,663,577,707.00
2. Classified Salaries						
a. Base Salaries				1,465,403,471.00		1,456,447,457.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,956,014.00)		(99,953,370.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,465,403,471.00	(.61%)	1,456,447,457.00	(6.86%)	1,356,494,087.00
3. Employee Benefits	3000-3999	2,930,248,368.42	2.32%	2,998,251,627.00	(1.17%)	2,963,283,327.00
4. Books and Supplies	4000-4999	694,384,991.23	57.97%	1,096,908,146.00	(46.60%)	585,717,859.00
5. Services and Other Operating Expenditures	5000-5999	1,495,907,761.88	(4.18%)	1,433,339,512.00	(1.64%)	1,409,884,123.00
6. Capital Outlay	6000-6999	80,972,534.00	(13.76%)	69,831,287.00	1.78%	71,071,915.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	18,413,617.00	(53.63%)	8,538,925.00	0.00%	8,538,925.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(19,778,739.47)	93.31%	(38,233,650.00)	(11.60%)	(33,796,923.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,115,920.00	99.79%	50,180,164.00	(.02%)	50,170,179.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,592,477,859.06	2.78%	10,887,056,407.00	(7.46%)	10,074,941,199.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		564,660,090.37		(1,743,229,937.00)		(1,182,729,359.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,708,250,755.50		6,272,910,845.87		4,529,680,908.87
2. Ending Fund Balance (Sum lines C and D1)		6,272,910,845.87		4,529,680,908.87		3,346,951,549.87
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	47,981,991.19		47,981,991.00		47,981,991.00
b. Restricted	9740	1,831,188,679.44		1,677,545,761.44		589,332,417.44
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,902,730,526.00		1,673,859,005.00		1,673,859,005.00
d. Assigned	9780	441,632,049.00		704,078,885.00		761,930,796.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	244,900,000.00		217,850,000.00		201,600,000.00
2. Unassigned/Unappropriated	9790	804,477,600.24		208,365,266.43		72,247,340.43

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,272,910,845.87		4,529,680,908.87		3,346,951,549.87
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	244,900,000.00		217,850,000.00		201,600,000.00
c. Unassigned/Unappropriated	9790	804,477,600.24		208,365,266.43		72,247,340.43
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,049,377,600.24		426,215,266.43		273,847,340.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.91%		3.91%		2.72%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		372,409.78		364,033.22		353,712.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,592,477,859.06		10,887,056,407.00		10,074,941,199.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		10,592,477,859.06		10,887,056,407.00		10,074,941,199.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		211,849,557.18		217,741,128.14		201,498,823.98
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		211,849,557.18		217,741,128.14		201,498,823.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,698,810,280.00	(5.22%)	6,348,988,740.00	(1.25%)	6,269,929,657.00
2. Federal Revenues	8100-8299	487,820,133.65	(99.61%)	1,900,000.00	1.05%	1,920,000.00
3. Other State Revenues	8300-8599	123,733,194.82	.09%	123,839,496.00	(1.10%)	122,483,260.00
4. Other Local Revenues	8600-8799	445,486,303.91	(29.31%)	314,916,033.00	(20.58%)	250,119,456.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,043,498.00	(.14%)	30,000,000.00	0.00%	30,000,000.00
b. Other Sources	8930-8979	1,189,107.36	(99.16%)	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	(1,316,574,811.36)	19.22%	(1,569,597,895.00)	.23%	(1,573,158,404.00)
6. Total (Sum lines A1 thru A5c)		6,470,507,706.38	(18.86%)	5,250,056,374.00	(2.83%)	5,101,303,969.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,394,900,828.00		2,725,016,729.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				330,115,901.00		(674,584,233.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,394,900,828.00	13.78%	2,725,016,729.00	(24.76%)	2,050,432,496.00
2. Classified Salaries						
a. Base Salaries				845,551,018.00		917,095,324.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				71,544,306.00		(280,268,203.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	845,551,018.00	8.46%	917,095,324.00	(30.56%)	636,827,121.00
3. Employee Benefits	3000-3999	1,648,631,750.00	9.59%	1,806,679,052.00	(13.46%)	1,563,493,823.00
4. Books and Supplies	4000-4999	373,516,302.00	121.27%	826,483,852.00	(51.48%)	401,018,636.00
5. Services and Other Operating Expenditures	5000-5999	675,115,614.00	(2.07%)	661,107,848.00	(6.66%)	617,103,830.00
6. Capital Outlay	6000-6999	41,570,290.00	(2.49%)	40,537,005.00	2.51%	41,553,011.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,535,883.00	(48.36%)	8,538,925.00	0.00%	8,538,925.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(124,956,393.48)	56.85%	(195,995,506.00)	(11.57%)	(173,318,037.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,023,603.00	100.53%	50,180,164.00	(.02%)	50,170,179.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,895,888,894.52	16.01%	6,839,643,393.00	(24.03%)	5,195,819,984.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		574,618,811.86		(1,589,587,019.00)		(94,516,015.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		3,867,038,415.57		4,441,657,227.43		2,852,070,208.43
2. Ending Fund Balance (Sum lines C and D1)		4,441,657,227.43		2,852,070,208.43		2,757,554,193.43
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	47,917,052.19		47,917,052.00		47,917,052.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	2,902,730,526.00		1,673,859,005.00		1,673,859,005.00
d. Assigned	9780	441,632,049.00		704,078,885.00		761,930,796.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	244,900,000.00		217,850,000.00		201,600,000.00
2. Unassigned/Unappropriated	9790	804,477,600.24		208,365,266.43		72,247,340.43

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,441,657,227.43		2,852,070,208.43		2,757,554,193.43
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	244,900,000.00		217,850,000.00		201,600,000.00
c. Unassigned/Unappropriated	9790	804,477,600.24		208,365,266.43		72,247,340.43
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,049,377,600.24		426,215,266.43		273,847,340.43

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See attached

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,298,669.00	0.00%	28,298,669.00	0.00%	28,298,669.00
2. Federal Revenues	8100-8299	1,630,673,760.04	(57.06%)	700,148,225.00	(4.91%)	665,786,785.00
3. Other State Revenues	8300-8599	1,584,404,791.69	(1.20%)	1,565,334,430.00	(4.61%)	1,493,154,892.00
4. Other Local Revenues	8600-8799	124,041,993.96	(75.50%)	30,390,877.00	.39%	30,509,121.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,636,217.00	(100.00%)		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,316,574,811.36	19.22%	1,569,597,895.00	.23%	1,573,158,404.00
6. Total (Sum lines A1 thru A5c)		4,686,630,243.05	(16.92%)	3,893,770,096.00	(2.64%)	3,790,907,871.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,506,909,107.00		1,086,776,210.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(420,132,897.00)		526,369,001.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,506,909,107.00	(27.88%)	1,086,776,210.00	48.43%	1,613,145,211.00
2. Classified Salaries						
a. Base Salaries				619,852,453.00		539,352,133.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(80,500,320.00)		180,314,833.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	619,852,453.00	(12.99%)	539,352,133.00	33.43%	719,666,966.00
3. Employee Benefits	3000-3999	1,281,616,618.42	(7.03%)	1,191,572,575.00	17.47%	1,399,789,504.00
4. Books and Supplies	4000-4999	320,868,689.23	(15.72%)	270,424,294.00	(31.70%)	184,699,223.00
5. Services and Other Operating Expenditures	5000-5999	820,792,147.88	(5.92%)	772,231,664.00	2.66%	792,780,293.00
6. Capital Outlay	6000-6999	39,402,244.00	(25.65%)	29,294,282.00	.77%	29,518,904.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,877,734.00	(100.00%)		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	105,177,654.01	50.00%	157,761,856.00	(11.56%)	139,521,114.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	92,317.00	(100.00%)		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,696,588,964.54	(13.82%)	4,047,413,014.00	20.55%	4,879,121,215.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,958,721.49)		(153,642,918.00)		(1,088,213,344.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,841,212,339.93		1,831,253,618.44		1,677,610,700.44
2. Ending Fund Balance (Sum lines C and D1)		1,831,253,618.44		1,677,610,700.44		589,397,356.44
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	64,939.00		64,939.00		64,939.00
b. Restricted	9740	1,831,188,679.44		1,677,545,761.44		589,332,417.44
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,831,253,618.44		1,677,610,700.44		589,397,356.44
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See attached

Second Interim 2023-24

GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2024-25 and 2025-26

Major Revenue Assumptions

	2024-25	2025-26
1. Projected Enrollment		
Non-charter Schools	365,656	354,744
Locally-funded Charter Schools	37,797	37,279
Projected Norm Enrollment	403,453	392,023
Projected Nonpublic Schools (NPS) Enrollment	1,427	1.379
Total Projected Enrollment	404,880	393,402
2. Estimated Funded Average Daily Attendance		
Non-charter Schools *	346,802.57	332,252.02
Community Day Schools	381.00	316.35
Nonpublic Schools	1,270.34	1,227.83
Nonpublic Schools – Extended Year	86.64	86.64
District Funded County Programs	366.88	366.88
Subtotal	348,907.43	334,249.72
Locally-funded Charter Schools	34,180.75	33,712.52
Total Estimated Funded Average Daily Attendance	383,088.18	367,962.24

** computed average ADA of 3 prior years*

3. Funded COLA (2024-25 Proposed State Budget)		
LCFF	0.76%	2.73%
Special Education (AB602)	0.76%	2.73%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades TK/K-3	$11,033	$11,335
Grades 4-6	$10,146	$10,423
Grades 7-8	$10,446	$10,731
Grades 9-12	$12,421	$12,760
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter Schools (includes County Program students)	85.75%	85.55%
Locally-funded Charter Schools (total)	48.10%	48.30%
6. LCFF Revenue (in millions)		
Non-charter Schools	$5,911.4	$5,826.6
Locally-funded Charter Schools	$437.5	$443.3
Total	$6,348.9	$6,269.9

GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2024-25 and 2025-26

Major Revenue Assumptions (continued)	**2024-25**	**2025-26**
7. Education Protection Act (in millions)		
Non-charter Schools	$1,269.4	$1,269.4
Locally-funded Charter Schools	$75.6	$75.6
Total	$1,345.0	$1, 345.0
8. California State Lottery – Rates Per ADA		
Unrestricted	$177.00	$177.00
Restricted	$72.00	$72.00
9. Mandate Block Grant		
Non-charter Schools – K-8	$38.10	$39.14
Non-charter Schools – 9-12	$73.39	$75.39
Locally-funded Charter Schools – K-8	$20.00	$20.55
Locally-funded Charter Schools – 9-12	$55.59	$57.11

10. Other Federal Revenues reflect funding for Expanded Learning Opportunities (ELO) Grant of $3.9 million and for ARP-Homeless Children and Youth of $1.0 million in FY2024-25 only.

11. Other State Revenues include funding for Expanded Learning Opportunities Program of $472.0 million, Home-to-School Reimbursement Funding of $31.3 million, Proposition 28 (Arts and Music in Schools) of $76.0 million, and LCFF Equity Multiplier of $26.9 million in FY2024-25 and FY2025-26.

12. Transfer from the Community Redevelopment Agency Fund of $30 million in FY2024-25 and FY2025-26 to fund the Ongoing and Major Maintenance Account.

Major Expenditure Assumptions for 2024-25

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

Certificated Salaries	Amounts (in millions)
School Staff and Resources	$223.9
Bargaining Agreements	185.6
Step and Column Salary Adjustment	6.9
Federal, State, and Local Grants	(1.7)
COVID-19	(504.7)
Total 2024-25 Known Changes	**$(90.0)**

GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2024-25 and 2025-26

Major Expenditure Assumptions for 2024-25 (continued)

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

Classified Salaries	Amounts (in millions)
Bargaining Agreements	$106.0
School Staff and Resources	(5.2)
Federal, State, and Local Grants	(0.9)
COVID-19	(108.8)
Total 2024-25 Known Changes	**$(8.9)**

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 27.8%, an increase of 1.12% from prior year. Workers' Compensation rate is 1.74%, a decrease of 0.67% from prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of $33.4 million for 2024-25.

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
   a. Inflation on cost of supplies and materials based on a 2.83% California CPI for 2024-25. Utilities is projected to increase by 0.59%.
   b. Decrease in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of $2.4 million.
   c. Decrease in COVID-19 expenditures of $101.2 million, mostly in ESSER III, as COVID-19 funds are depleted.
   d. Decrease in liability self-insurance expenditures of $59.5 million.
   e. Spending of various carryover of $452.1 million, mostly in Student Equity Needs Index (SENI) and school carryover programs.

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State on Behalf.

6. **Reserve for Economic Uncertainties** at $217.9 million is 2% of total General Fund Expenditures and Other Financing Uses.

Major Expenditure Assumptions for 2024-25 (continued)

7. **Indirect Cost Rate** is at 5.95%.

8. **Undesignated Balance of** $208.4 million is a result of using projected ending balances from 2023-24.

Major Expenditure Assumptions for 2025-26

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

Certificated Salaries	Amounts (in millions)
Bargaining Agreements	$8.5
Step and Column Salary Adjustment	6.9
Federal, State, and Local Grants	(3.1)
School Staff and Resources	(160.5)
Total 2025-26 Known Changes	**$(148.2)**

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

Classified Salaries	Amounts (in millions)
Bargaining Agreements	$1.8
Federal, State, and Local Grants	(0.8)
School Staff and Resources	(101.0)
Total 2025-26 Known Changes	**$(100.0)**

Major Expenditure Assumptions for 2025-26 (continued)

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 28.50%, an increase of 0.70% from prior year. Workers' Compensation rate of 1.77%, an increase of 0.03% from prior year. Unemployment Insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of $33.4 million for 2025-26.

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
   a. Inflation on cost of supplies and materials based on a 2.70% California CPI for 2025-26. Utilities is projected to remain the same as prior year.
   b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of $0.7 million.
   c. Exclusion of 2024-25 onetime items of $452.1 million, mostly from spending of various carryover in Student Equity Needs Index (SENI) and school carryover programs.

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf.

6. **Reserve for Economic Uncertainties** at $201.6 million is 2% of total General Fund Expenditures and Other Financing Uses.

7. **Indirect Cost Rate** is at 5.23%.

9. **Undesignated Balance** of $72.2 million is a result of using projected ending balances from 2024-25.

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	375,561.54	375,561.54		
Charter School	34,658.02	34,658.02		
Total ADA	**410,219.56**	**410,219.56**	**0.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	348,815.98	348,540.55		
Charter School	33,127.76	34,180.75		
Total ADA	**381,943.74**	**382,721.30**	**.2%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	334,301.25	333,882.84		
Charter School	32,263.39	33,712.52		
Total ADA	**366,564.64**	**367,595.36**	**.3%**	**Met**

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2023-24)				
District Regular	375,836.00	375,836.00		
Charter School	38,322.00	38,322.00		
Total Enrollment	**414,158.00**	**414,158.00**	**0.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	367,573.00	367,083.00		
Charter School	36,624.00	37,797.00		
Total Enrollment	**404,197.00**	**404,880.00**	**.2%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	357,535.00	356,123.00		
Charter School	35,666.00	37,279.00		
Total Enrollment	**393,201.00**	**393,402.00**	**.1%**	**Met**

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

Enrollment is Norm Day actual/estimated enrollment plus nonpublic schools' actual/estimated enrollment.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)				
	District Regular	414,036	414,862	
	Charter School	40,979	41,190	
	Total ADA/Enrollment	**455,015**	**456,052**	**99.8%**
Second Prior Year (2021-22)				
	District Regular	343,359	393,168	
	Charter School	35,242	38,370	
	Total ADA/Enrollment	**378,601**	**431,538**	**87.7%**
First Prior Year (2022-23)				
	District Regular	347,653	385,698	
	Charter School	35,523	38,395	
	Total ADA/Enrollment	**383,176**	**424,093**	**90.4%**
			Historical Average Ratio:	92.6%
			District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**93.1%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year		Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)					
	District Regular	337,752	375,836		
	Charter School	34,658	38,322		
	Total ADA/Enrollment	**372,410**	**414,158**	**89.9%**	**Met**
1st Subsequent Year (2024-25)					
	District Regular	329,852	367,083		
	Charter School	34,181	37,797		
	Total ADA/Enrollment	**364,033**	**404,880**	**89.9%**	**Met**
2nd Subsequent Year (2025-26)					
	District Regular	320,000	356,123		
	Charter School	33,713	37,279		
	Total ADA/Enrollment	**353,713**	**393,402**	**89.9%**	**Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: **-2.0% to +2.0%**

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue
(Fund 01, Objects 8011, 8012, 8020-8089)

Fiscal Year	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2023-24)	7,101,403,433.00	7,093,432,762.00	(.1%)	Met
1st Subsequent Year (2024-25)	6,948,613,847.00	6,762,392,425.00	(2.7%)	Not Met
2nd Subsequent Year (2025-26)	6,908,047,813.00	6,691,567,134.00	(3.1%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF revenue decreased in 2024-25 and 2025-26 due to a lower COLA. COLA decreased to 0.76% from 3.94% for 2024-25 and decreased to 2.73% from 3.29% for 2025-26.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	3,905,284,827.36	4,468,268,264.93	87.4%
Second Prior Year (2021-22)	3,854,664,113.02	4,873,882,020.55	79.1%
First Prior Year (2022-23)	4,013,325,243.11	4,757,760,685.96	84.4%
		Historical Average Ratio:	83.6%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**80.6% to 86.6%**	**80.6% to 86.6%**	**80.6% to 86.6%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2023-24)	4,889,083,596.00	5,870,865,291.52	83.3%	Met
1st Subsequent Year (2024-25)	5,448,791,105.00	6,789,463,229.00	80.3%	Not Met
2nd Subsequent Year (2025-26)	4,250,753,440.00	5,145,649,805.00	82.6%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

FY 2024-25 is lower than the average ratio due to projected spending of carryover that are temporarily placed in objects 4000-4999 until proper objects of expenditures are determined.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
District's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2023-24)	1,576,675,380.00	2,118,493,893.69	34.4%	Yes
1st Subsequent Year (2024-25)	692,398,432.00	702,048,225.00	1.4%	No
2nd Subsequent Year (2025-26)	657,249,732.00	667,706,785.00	1.6%	No

Explanation:
(required if Yes)

The change in 2023-24 is primarily attributed to an increase in FEMA reimbursements by $486 million and an increase in eligible claims from the Emergency Connectivity Fund by $27 million. In addition, the variance in current year reflects an increase of spending for Special Education grants by $8 million and ESSER programs by $5 million; and increase mainly in Title I and 21st Century grants revenue recognition based on expenditures incurred for $16M.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	1,681,722,792.96	1,708,137,986.51	1.6%	No
1st Subsequent Year (2024-25)	1,638,479,166.00	1,689,173,926.00	3.1%	No
2nd Subsequent Year (2025-26)	1,636,935,864.00	1,615,638,152.00	-1.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	339,151,396.02	569,528,297.87	67.9%	Yes
1st Subsequent Year (2024-25)	323,310,475.00	345,306,910.00	6.8%	Yes
2nd Subsequent Year (2025-26)	278,305,621.00	280,628,577.00	.8%	No

Explanation:
(required if Yes)

The change in 2023-24 is primarily due to a projected increase in the fair market value by $104.3 million (from unrealized loss of -$345.2 million at 1P to -$240.9 million at 2P). An increase in Medi-Cal Billing is due to the recognition of $83 million CRCS cost reimbursement from the years FY2015-18 and FY2021-22. Change in interest income by $25 million due to increase in average daily cash balance.The increase in local revenue since First Interim for 2024-25 is largely due to a higher interest income estimate. Interest income estimate for Second Interim assumes a higher interest rate and average cash balance.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	871,591,757.96	694,384,991.23	-20.3%	Yes
1st Subsequent Year (2024-25)	1,228,745,243.00	1,096,908,146.00	-10.7%	Yes
2nd Subsequent Year (2025-26)	1,024,395,819.00	585,717,859.00	-42.8%	Yes

Explanation:
(required if Yes)

The current and two subsequent years are lower mainly due to projected lower spending in programs for the targeted student population (TSP).

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	1,322,519,376.00	1,495,907,761.88	13.1%	Yes
1st Subsequent Year (2024-25)	1,286,264,853.00	1,433,339,512.00	11.4%	Yes
2nd Subsequent Year (2025-26)	1,389,966,960.00	1,409,884,123.00	1.4%	No

Explanation:
(required if Yes)

2023-24 and 2024-25 projections are higher mainly due to higher projected ELOP expenditures in the 5000 objects.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	3,597,549,568.98	4,396,160,178.07	22.2%	Not Met
1st Subsequent Year (2024-25)	2,654,188,073.00	2,736,529,061.00	3.1%	Met
2nd Subsequent Year (2025-26)	2,572,491,217.00	2,563,973,514.00	-.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	2,194,111,133.96	2,190,292,753.11	-.2%	Met
1st Subsequent Year (2024-25)	2,515,010,096.00	2,530,247,658.00	.6%	Met
2nd Subsequent Year (2025-26)	2,414,362,779.00	1,995,601,982.00	-17.3%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

The change in 2023-24 is primarily attributed to an increase in FEMA reimbursements by $486 million and an increase in eligible claims from the Emergency Connectivity Fund by $27 million. In addition, the variance in current year reflects an increase of spending for Special Education grants by $8 million and ESSER programs by $5 million; and increase mainly in Title I and 21st Century grants revenue recognition based on expenditures incurred for $16M.

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

The change in 2023-24 is primarily due to a projected increase in the fair market value by $104.3 million (from unrealized loss of -$345.2 million at 1P to -$240.9 million at 2P). An increase in Medi-Cal Billing is due to the recognition of $83 million CRCS cost reimbursement from the years FY2015-18 and FY2021-22. Change in interest income by $25 million due to increase in average daily cash balance.The increase in local revenue since First Interim for 2024-25 is largely due to a higher interest income estimate. Interest income estimate for Second Interim assumes a higher interest rate and average cash balance.

1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

The current and two subsequent years are lower mainly due to projected lower spending in programs for the targeted student population (TSP).

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

2023-24 and 2024-25 projections are higher mainly due to higher projected ELOP expenditures in the 5000 objects.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	281,587,967.00	355,770,801.22	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		317,619,255.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.9%	3.9%	2.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.3%**	**1.3%**	**.9%**

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2023-24)	574,618,811.86	5,895,888,894.52	N/A	Met
1st Subsequent Year (2024-25)	(1,589,587,019.00)	6,839,643,393.00	23.2%	Not Met
2nd Subsequent Year (2025-26)	(94,516,015.00)	5,195,819,984.00	1.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The deficit spending in 2024-25 and 2025-26 are a combination of decreasing revenues due to declining enrollment and lower COLA, and higher expenditures mostly as a result of bargaining agreements, funding positions that are previously ESSER-funded, and projected spending of carryover. The multi-year budget remains balanced with the use of ending balances.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	6,272,910,845.87	Met
1st Subsequent Year (2024-25)	4,529,680,908.87	Met
2nd Subsequent Year (2025-26)	3,346,951,549.87	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	6,754,653,526.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or $80,000 (greater of)	0	to 300
4% or $80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	372,409.78	364,033.22	353,712.59
District's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	10,592,477,859.06	10,887,056,407.00	10,074,941,199.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,592,477,859.06	10,887,056,407.00	10,074,941,199.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	211,849,557.18	217,741,128.14	201,498,823.98
6.	Reserve Standard - by Amount ($80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**211,849,557.18**	**217,741,128.14**	**201,498,823.98**

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	244,900,000.00	217,850,000.00	201,600,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	804,477,600.24	208,365,266.43	72,247,340.43
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,049,377,600.24	426,215,266.43	273,847,340.43
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.91%	3.91%	2.72%
District's Reserve Standard (Section 10B, Line 7):	**211,849,557.18**	**217,741,128.14**	**201,498,823.98**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

The positive reserves are a result of using ending balances to balance the multi-year budget.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? **No**

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? **Yes**

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Salary increases funded with one time resources in 2025-26 will be covered by the unrestricted and restricted General Fund in the following fiscal years.

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) **No**

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -$20,000 to +$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2023-24)	(1,393,075,131.79)	(1,316,574,811.36)	-5.5%	(76,500,320.43)	Not Met
1st Subsequent Year (2024-25)	(1,523,267,182.00)	(1,569,597,895.00)	3.0%	46,330,713.00	Met
2nd Subsequent Year (2025-26)	(1,548,026,252.00)	(1,573,158,404.00)	1.6%	25,132,152.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2023-24)	32,864,613.00	32,679,715.00	-.6%	(184,898.00)	Met
1st Subsequent Year (2024-25)	30,000,000.00	30,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	30,000,000.00	30,000,000.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2023-24)	25,025,728.00	25,115,920.00	.4%	90,192.00	Met
1st Subsequent Year (2024-25)	50,180,164.00	50,180,164.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	50,170,179.00	50,170,179.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

The change in 2023-24 is due to a decrease in spending for Special Education programs by $115 million and increase in projected costs in Routine Restricted Maintenance Account for $38 million.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) — Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — Yes

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24
Capital Leases	60	Various Funds	Fund 01 - Objects 7438 & 7439	55,817,816
Certificates of Participation	15	General Fund	Fund 56 - Objects 7438 & 7439	101,108,715
General Obligation Bonds	25	Tax Levy	Fund 51 - Objects 7433 & 7434	11,448,075,254
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	90,932,469
Other Long-term Commitments (do not include OPEB):				
Children Center Facilities Revolving Loan		Child Development Fund	Fund 12 - Objects 7438 & 7439	0
Retirement Bonus		Various Funds	Various	24,890,583
Subscription-Based Information Technology Arrangements	5	Various Funds	Fund 01 - Objects 7438 & 7439	32,296,035
TOTAL:				11,753,120,872

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Capital Leases	6,080,037	5,533,164	5,387,981	2,409,071
Certificates of Participation	101,007,761	25,032,228	50,176,664	50,166,678
General Obligation Bonds	1,089,382,663	1,162,095,745	1,141,767,349	1,412,368,053
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	99,408,959	92,644,185	101,428,900	97,827,348
Other Long-term Commitments (continued):				
Children Center Facilities Revolving Loan	0	0	0	0
Retirement Bonus	4,703,755	4,886,953	4,555,472	4,715,393
Subscription-Based Information Technology Arrangements	15,939,258	17,802,680	11,499,412	4,546,946

Total Annual Payments:	1,316,522,433	1,307,994,955	1,314,815,778	1,572,033,489
Has total annual payment increased over prior year (2022-23)?		**No**	**No**	**Yes**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes to increase in total annual payments)

The increase in general obligation bond payments will be funded by the tax levy . The increase in retirement bonus payments will be funded by general fund unrestricted revenues.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4): Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?: No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?: Yes

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	8,952,210,267.00	8,952,210,267.00
b. OPEB plan(s) fiduciary net position (if applicable)	469,939,493.00	469,939,493.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	8,482,270,774.00	8,482,270,774.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2022	Jun 30, 2022

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2023-24)	404,239,675.33	407,426,270.43
1st Subsequent Year (2024-25)	419,090,114.00	303,374,269.00
2nd Subsequent Year (2025-26)	421,608,069.00	307,549,724.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	208,080,114.00	270,024,269.00
2nd Subsequent Year (2025-26)	210,608,069.00	274,199,724.00
d. Number of retirees receiving OPEB benefits		
Current Year (2023-24)	39,722	39,446
1st Subsequent Year (2024-25)	38,199	37,220
2nd Subsequent Year (2025-26)	38,547	37,220

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4): Yes

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? Yes

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? Yes

2 Self-Insurance Liabilities	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	665,775,110.00	611,323,685.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)	234,208,421.00	288,207,997.00
1st Subsequent Year (2024-25)	195,098,884.00	195,098,884.00
2nd Subsequent Year (2025-26)	196,098,884.00	196,098,884.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)	234,208,421.00	288,207,997.00
1st Subsequent Year (2024-25)	195,098,884.00	195,098,884.00
2nd Subsequent Year (2025-26)	196,098,884.00	196,098,884.00

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections? Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	37,455.9	35,810.4	35,485.4	35,109.4

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	0

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	523,890,773	650,476,606	657,423,632
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	10,787,945	10,787,945	10,787,945
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	22,379.6	23,518.0	23,508.0	23,496.0

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jan 23, 2024

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official? Yes

If Yes, date of Superintendent and CBO certification: Jan 12, 2024

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? Yes

If Yes, date of budget revision board adoption: Jan 23, 2024

4. Period covered by the agreement: Begin Date: Jul 01, 2023 End Date: Jun 30, 2026

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	37,013,302	53,331,867	53,781,857
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 0

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	344,058,482	430,921,305	439,962,991
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs	0	0	0

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections? Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	6,295.7	6,207.4	6,207.4	6,207.4

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 0

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	90,811,914	113,787,153	116,233,993
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			

3.	Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review