



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2013-14

**Second Interim
Financial Report**

March 18, 2014

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Office of the Chief Financial Officer

INFORMATIVE

DATE: March 11, 2014

TO: Members, Board of Education
Dr. John E. Deasy, Superintendent

FROM: Megan K. Reilly 
Chief Financial Officer

SUBJECT: 2013-14 SECOND INTERIM REPORT AND MULTI-YEAR PROJECTIONS

This informative provides a background overview of the 2013-14 Second Interim Financial Report (“Report”), which will be submitted to the Los Angeles County Office of Education (“LACOE”) on March 19, 2014. The Report contains current fiscal year revenue and expenditure projections for the General Fund, cash projections, and a multi-year projection. The Board is requested to certify the District’s financial condition as qualified, meaning the District may not be able to meet its financial obligations for 2013-14 and/or the subsequent two out-years.

I. MAJOR HIGHLIGHTS

- **The District Will Meet Its 5% Minimum Ending Fund Balance Requirement.** For fiscal year 2013-14, the District will be able to meet its financial commitments and meet the 5% General Fund ending balance requirement, as set forth in the District’s Budget and Finance Policy.
- **The Second Interim Projections Show a Higher Projected Unrestricted Ending Balance.** The projected unrestricted unassigned/unappropriated ending balance is \$5.3 million, which is \$3.7 million higher than the First Interim projection. This is due to a projected increase in Local Control Funding Formula (LCFF) revenue and lower program contributions/supports, offset by increases in certain program expenditures. See Appendix I Tables 1 to 4, showing variances from First to Second Interim, for revenues, expenses, other financing sources/uses, and ending balances.

All unassigned/undesignated ending balances will be used to support expenditures in fiscal year 2014-15.

- **The Projected Year-End Cash Balance is Adequate.** The General Fund cash balance (Restricted and Unrestricted combined) is projected to be \$255.8 million at the end of 2013-14. The District will not be required to issue any Tax and Revenue Anticipation Notes (TRANS) in 2013-14.
- **Qualified Status Remains.** The out-years show a balance of \$110.5 million in 2014-15 and a deficit of \$221.3 million for 2015-16, for a cumulative deficit total of \$110.7 million in 2015-16. This projection assumes an increase in LCFF revenues in 2015-16; however, based on LACOE guidelines, approximately \$362.0 million in 2015-16 gap funding has been reserved.

II. 2013-14 CHANGES IN REVENUES, EXPENDITURES, AND ENDING BALANCE (GENERAL FUND – UNRESTRICTED & RESTRICTED)

Revenues - The Second Interim shows a net increase in total General Fund – Unrestricted revenue of \$31.1 million, which represents a 0.7% variance compared to the First Interim projection. This net increase is attributed mainly to an increase in LCFF revenue resulting from higher Concentration and Supplemental Grants. From First Interim, the District's projected unduplicated count of targeted students increased from 73% to 81% (excluding affiliated charter schools). There is minimal movement in the overall General Fund – Restricted revenue.

Expenditures - The Second Interim shows a net increase in total General Fund – Unrestricted expenditures of \$36.7 million, which represents a 1.0% variance compared to the First Interim. The net increase is mainly due to the following:

- Total salaries are higher by \$8.8 million. This is primarily due to increased labor costs under the teacher substitute pool program (\$7.1 million).
- Workers' compensation contributions increased by approximately \$3.1 million, based on an increase in the actuarially recommended claim reserves.
- Books and supplies increased by \$6.0 million. This increase is related to expenditure timing as the District gained efficiency in processing transactions in the new SAP system.
- Utilities expenditures are higher by \$4.7 million as a result of higher water, electric, and gas rates.
- Risk management costs increased by \$6.3 million. Loss claims increased causing a higher estimated reserve requirement and higher final settlements than expected.
- Projected legal settlement costs and election expenses are projected to increase by \$5.0 million.

General Fund – Restricted expenditures show a decline of \$51.7 million. The decrease is primarily attributable to the following:

- Special Education instructional support salaries are lower by \$10.5 million, due to unfilled vacancies. Non-Public Services and Transportation programs showed an increase in services and operating expenses of \$11.6 million. This increase is primarily due to the implementation of the District's Core Waiver Summer Program.
- Common Core programs show a decline of \$11.6 million in salaries and \$34.4 million in books and supplies, as spending plans have not yet been fully implemented.
- Total employee benefits decreased by \$11.3 million. This resulted from lower participant counts, which decreased the number of eligible beneficiaries covered by the District's health plans.

Net Contributions/Transfers/Indirect Cost - The Second Interim shows an overall decrease in total General Fund – Unrestricted Net Contributions, Transfers, and Indirect Costs of \$2.6 million. This decrease represents a 0.3% variance compared to First Interim projections. Primary contributors to this decrease are:

- Decreases in Transfers In to the General Fund of \$6.2 million, mainly due to LCFF accounting changes.
- Decreases in Transfers Out of \$5.4 million, primarily due to lower than anticipated program costs for Adult Education.
- Overall General Fund contributions decreased mainly due to lower projected Special Education program expenditures.

The General Fund – Restricted has minimal movement and decreases in indirect costs are due to the decline in expenditures.

Ending Balance – The net effect of the changes in revenues, expenditures and net contributions/transfers/indirect costs resulted in:

- A projected decrease in total General Fund – Unrestricted ending fund balance of \$4.3 million.
- A projected increase in General Fund - Restricted ending fund balance of \$49.1 million.

III. 2013-14 PROJECTED CASH BALANCE (GENERAL FUND UNRESTRICTED & RESTRICTED)

The projected cash balance as of June 30, 2014 is \$255.8 million. The District does not require any TRANS in 2013-14.

IV. 2014-15 AND 2015-16 OUT-YEAR BUDGET PROJECTIONS (GENERAL FUND - UNRESTRICTED)

The out-years show a balance of \$110.5 million in 2014-15 and a deficit of \$221.3 million for 2015-16, for a cumulative deficit total of \$110.7 million in 2015-16. This projection assumes an increase in LCFF revenues in 2015-16; however, based on LACOE guidelines, approximately \$362.0 million in 2015-16 gap funding has been reserved.

- **Changes in Revenues** – Unrestricted revenues increased by \$209.7 million and \$415.2 million in 2014-15 and 2015-16, respectively. This is mostly due to an increase in the unduplicated count for supplemental grant funding, as well as an overall projected increase in LCFF gap funding percentages (from 16% to 28% in 2014-15 and 19% to 34% in 2015-16.)

The gap funding amount for 2014-15 is based on \$4.5 billion statewide total provided in the Governor's January Budget. LACOE guidance allows the District to rely upon the 2014-15, but does not allow us to rely upon the 2015-16 gap funding revenues.

- **Changes in Expenditures** - Unrestricted expenditure projections decreased by \$27.6 million in 2014-15; however, estimated expenditures are projected to increase by \$51.3 million in 2015-16. These projected changes are mostly attributable to:

- An estimated CALSTRS employer contribution increase of \$23.0 million is anticipated to be delayed until 2015-16 based on the Governor's January Budget. This gives the District a decrease in expenditures in 2014-15. (one-time)
 - The health and welfare participant count is lower than expected, thus decreasing the required estimated contributions for 2014-15 and 2015-16 by \$19.0 million. (on going)
 - The updated actuarial report for workers' compensation resulted in a projected decrease in contributions of \$10.3 million and \$3.0 million in 2014-15 and 2015-16, respectively. (one-time)
 - These decreases are offset by projected expenditure increases that include magnet expansion of \$3.1 million, HR data warehouse of \$4.2 million, and various carryover accounts expenditures.
 - In 2015-16, there is an estimated increase of \$30.0 million for textbook adoption for use in the following school year.
- **Changes in Contribution/Transfers Out** – The Second Interim projections show a slight increase in Contributions/Transfers Out to restricted programs. This is primarily due to a decrease in Special Education support because of the reversal of sequestration. This is offset by an adjustment in Cafeteria support.
 - **Release of Sequestration Reserve** – The remaining 2014-15 and 2015-16 reserve for sequestration of \$11.0 million has been released.

V. LCFF, LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) AND OTHER PENDING CHANGES

- **Release of Reserve for LCFF gap funding**– The out-years show a balance of \$110.5 million in 2014-15 and a deficit of \$221.3 million for 2015-16, for a cumulative deficit total of \$110.7 million in 2015-16. This projection assumes an increase in LCFF revenues in 2015-16; however, based on LACOE guidelines, approximately \$362.0 million in 2015-16 gap funding has been reserved.

Second Interim Out-Year Estimates		
	2014-15 (in millions)	2015-16 (in millions)
Balance	\$110.5	\$140.8
Less: Reservation of 15-16 Gap Funding As Required By LACOE	0.0	362.0
Second Interim Balance (SACS Report)	\$110.5	-\$221.2
Less: Estimated Expenditure Due To Proportionality Requirement	110.0	203.0
Balance After The Proportionality Requirement	\$0.5	-\$424.0

- **LCAP Proportionality Requirement** - The State Board of Education regulations provide a method of calculating the proportionate share of LCFF funds that are attributable to Supplemental and Concentration grants. The calculated amounts provide the required increase or improve services for eligible students in proportion to the increase in GAP funding that a district receives. Through the LCAP, the District will need to demonstrate how the

supplemental and concentration funds are used for the targeted populations. Anticipated increases in 2014-15 and 2015-16 expenditures due to proportionality requirements under LCFF are not yet reflected in the Second Interim projections.

- **Pending Changes** – There are several pending issues not addressed in the Second Interim projections. The District is currently looking into the various solutions to the Cafeteria Fund cash flow needs that could potentially decrease Cafeteria support by \$10 million on a one-time basis. In addition, there are several Special Education program changes that could necessitate an increase in Special Education support in the amount of \$40 million. Finally, State changes pertaining to non-mandatorily expelled students may result in a reduction of revenues.

VI. FISCAL CONCERNS

Despite the gradually improving fiscal picture, the District's long-term financial health and sustainability still hinges on several critical factors.

Ensure Fiscal Sustainability:

The District now must shift focus from short-term stabilization to long-term financial sustainability. Even with additional funding from LCFF, the District continues to face declining enrollment and increasing fixed costs. In addition, increased employer pension and other postemployment benefit liabilities remain to be significant ongoing concerns.

Protect and Stabilize Revenue: The District must ensure continuous and increasing revenue streams. The District needs to continue to advocate for a stable, accelerated level of LCFF gap funding. From 2013-14 through 2015-16, gap funding is expected to increase from 11.78% to 33.95%; this trend needs to improve to ensure that revenue growth will outpace expenditure increases.

Please contact me at 213-241-7888 or Matt Hill, Chief Strategy Officer, at 213-241-7000, should you have any questions.

c: Michelle King
Dave Holmquist
Enrique Boull't
Donna Muncey
Matt Hill
Jefferson Crain
Luis Buendia
Tony Atienza



LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report

Report Number:	271-13/14
Date:	March 18, 2014
Subject:	2013-14 Second Interim Report and Multi-Year Projections
Responsible Staff:	
Name	Megan K. Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

BOARD REPORT

Action Proposed: Staff requests that the Board approve the 2013-14 Second Interim Financial Report, which contains a “qualified” certification (enclosed herewith as attachment “A”).

A qualified certification signifies that the District, based on current projections, may not be able to meet its financial obligations for the current or two subsequent fiscal years.

Background: Under Education Code Sections 35035(g), 42130 and 42131, District staff must prepare and submit interim financial reports to the governing board at intervals throughout the fiscal year. As part of the interim financial reports, the Board certifies to the County Superintendent of Schools, 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 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 and two subsequent fiscal years.
- A *negative* certification indicates that the district *will not* be able to meet its financial obligations for the current and subsequent fiscal year.



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Expected Outcomes: The District will file its Second Interim Financial Report and be in compliance with Education Code Requirements.

Board Options and Consequences: The Board may choose to adopt a positive certification only if it determines that the District will meet its financial obligations in the current year and two subsequent years.

The Board may choose to adopt a qualified certification of financial condition based on the current projections if it determines that the District may or may not meet its financial obligations in the current year or two subsequent years.

The Board may choose to adopt a negative certification if the Board finds that the District will not be able to meet its financial obligations in the current year or the subsequent year.

A district with a qualified or negative certification at the second interim period may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District can 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.

LACOE will review the District's certification. It has the authority and responsibility to change the certification if it determines that the District certification was not appropriate.

Policy Implications: Certification of the District's 2013-14 Second Interim Financial Report will comply with Education Code.

Budget Impact: This report includes the required budget adjustments to restore and maintain reserves at the required level without using balancing methods not within the District's control.

Issues and Analysis: None

Attachments:

Informative

**Desegregation
Impact Statement**



**LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report**

Respectfully submitted,

DR. JOHN E. DEASY
Superintendent

APPROVED BY:

MICHELLE KING
Senior Deputy Superintendent
School Operations

REVIEWED BY:

DAVID HOLMQUIST
General Counsel

APPROVED &
PRESENTED BY:

Megan Reilly
Chief Financial Officer
Office of the Chief Financial Officer

Approved as to form.

TONY ATIENZA
Director of Budget Services and
Financial Planning

Approved as to budget impact statement.

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:  District Superintendent or Designee
Date: March 18, 2014

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: March 18, 2014
Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: V. Luis Buendia Telephone: (213) 241-7889
Title: Controller E-mail: luis.buendia@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	LCFF/Revenue Limit	Projected revenue limit 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
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	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 (2012-13) 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
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)	n/a	
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 Financial Report

FY 2013-2014

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2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	3,055,860,317.00	4,352,301,045.00	2,430,307,068.67	4,358,144,179.00	5,843,134.00	0.1%
2) Federal Revenue		8100-8299	726,151,622.00	727,692,074.00	242,716,497.77	570,252,132.00	(157,439,942.00)	-21.6%
3) Other State Revenue		8300-8599	2,119,468,876.00	843,001,458.00	443,761,924.30	823,237,029.00	(19,764,429.00)	-2.3%
4) Other Local Revenue		8600-8799	141,338,994.00	142,564,528.00	52,427,251.74	117,389,816.00	(25,174,712.00)	-17.7%
5) TOTAL, REVENUES			6,042,819,809.00	6,065,559,105.00	3,169,212,742.48	5,869,023,156.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,582,171,204.00	2,610,275,045.00	1,468,853,682.94	2,607,677,350.00	2,597,695.00	0.1%
2) Classified Salaries		2000-2999	804,357,931.00	824,616,355.00	450,714,319.03	797,037,089.00	27,579,266.00	3.3%
3) Employee Benefits		3000-3999	1,374,157,139.00	1,391,467,230.00	778,862,697.10	1,340,882,298.42	50,584,931.58	3.6%
4) Books and Supplies		4000-4999	504,700,829.79	506,391,342.00	72,747,856.37	211,149,691.67	295,241,650.33	58.3%
5) Services and Other Operating Expenditures		5000-5999	729,557,456.45	730,513,947.00	246,205,889.29	725,967,053.00	4,546,894.00	0.6%
6) Capital Outlay		6000-6999	30,579,185.24	29,131,673.00	475,742.64	6,243,834.00	22,887,839.00	78.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,336,474.00	2,426,866.00	659,436.94	2,170,689.00	256,177.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,103,018.00)	(15,103,018.00)	(1,983,567.21)	(17,902,460.00)	2,799,442.00	-18.5%
9) TOTAL, EXPENDITURES			6,012,757,201.48	6,079,719,440.00	3,016,536,057.10	5,673,225,545.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			30,062,607.52	(14,160,335.00)	152,676,685.38	195,797,610.91		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	21,378,228.00	23,402,477.00	20,178,868.31	22,907,702.00	(494,775.00)	-2.1%
b) Transfers Out		7600-7629	208,914,046.00	209,883,814.00	72,630,767.01	197,096,252.00	12,787,562.00	6.1%
2) Other Sources/Uses								
a) Sources		8930-8979	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
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			(188,735,818.00)	(185,661,337.00)	(51,607,010.21)	(173,343,550.00)		

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(156,673,210.48)	(199,841,672.00)	101,069,675.17	22,454,060.91		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	686,806,777.62	686,806,777.62		686,806,777.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	(94,089,942.99)		(94,089,942.99)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			686,806,777.62	592,716,834.63		592,716,834.63		
d) Other Restatements		9795	(48,116,135.14)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,690,642.48	592,716,834.63		592,716,834.63		
2) Ending Balance, June 30 (E + F1e)			482,017,432.00	392,875,162.63		615,170,895.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,705,043.00	2,672,987.00		2,672,986.75		
Stores		9712	8,525,884.00	15,817,844.00		15,817,843.96		
Prepaid Expenditures		9713	0.00	22,463.00		22,463.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	78,770,095.00	46,867,100.00		182,895,640.06		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	279,947,900.00	262,118,988.63		343,096,182.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	46,692,730.00	0.00		5,289,999.59		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,562,528,328.00	2,932,820,604.00	1,697,834,595.29	2,990,767,792.00	57,947,188.00	2.0%
Education Protection Account State Aid - Current Year		8012	518,223,719.00	562,932,385.00	277,311,530.00	510,037,612.00	(52,894,773.00)	-9.4%
Charter Schools General Purpose Entitlement - State Aid		8015	163,474,539.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(14,808,154.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,168,867.00	7,173,822.00	3,349,926.66	7,173,822.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,996,526.00	5,996,526.00	5,265,056.81	5,996,526.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	780,586,826.00	854,053,809.00	439,548,780.52	854,053,809.00	0.00	0.0%
Unsecured Roll Taxes		8042	32,808,909.00	32,808,909.00	32,431,653.41	32,808,909.00	0.00	0.0%
Prior Years' Taxes		8043	52,580,202.00	65,420,741.00	8,461,311.28	65,420,741.00	0.00	0.0%
Supplemental Taxes		8044	13,687,314.00	14,742,932.00	7,504,116.25	14,742,932.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,827,346.00)	(5,434,080.00)	9,321,377.29	(5,434,080.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	56,106,425.00	27,866,710.00	41,732,980.66	27,866,710.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(2,266,463.27)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	34.00	6.00	0.00	32.00	26.00	433.3%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	(17.00)	(3.00)	0.00	(16.00)	(13.00)	433.3%
Subtotal, LCFF/Revenue Limit Sources			3,189,334,326.00	4,498,382,361.00	2,505,686,712.90	4,503,434,789.00	5,052,428.00	0.1%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(170,315,482.00)	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	20,540,232.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	149,775,250.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,661,305.00	2,215,114.00	0.00	0.00	(2,215,114.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(136,135,314.00)	(148,296,430.00)	(75,379,644.23)	(145,290,610.00)	3,005,820.00	-2.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			3,055,860,317.00	4,352,301,045.00	2,430,307,068.67	4,358,144,179.00	5,843,134.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	132,842,930.00	126,568,968.00	62,487,608.00	124,644,302.00	(1,924,666.00)	-1.5%
Special Education Discretionary Grants		8182	27,069,727.00	30,039,396.00	9,305,625.51	25,416,081.00	(4,623,315.00)	-15.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	16,310.00	42,999.00	114,004.00	0.00	(42,999.00)	-100.0%
Interagency Contracts Between LEAs		8285	646,605.00	3,212,287.00	1,027,496.38	2,940,902.00	(271,385.00)	-8.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected California Dept of Education	3010	8290	306,510,684.00	301,615,898.00	93,152,684.00	241,185,098.00	(60,430,800.00)	-20.0%

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 (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	998,414.00	1,299,338.00	444,862.74	889,176.00	(410,162.00)	-31.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290	47,762,020.00	47,200,879.00	16,555,182.89	42,697,123.00	(4,503,756.00)	-9.5%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	22,726,845.00	19,944,491.00	12,043,799.93	15,998,301.00	(3,946,190.00)	-19.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	33,517,427.00	54,347,559.00	21,692,854.53	42,741,715.00	(11,605,844.00)	-21.4%
Vocational and Applied Technology Education	3500-3699	8290	5,704,097.00	6,430,831.00	(4,406,696.77)	5,294,281.00	(1,136,550.00)	-17.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	148,356,563.00	136,989,428.00	30,299,076.56	68,445,153.00	(68,544,275.00)	-50.0%
TOTAL, FEDERAL REVENUE			726,151,622.00	727,692,074.00	242,716,497.77	570,252,132.00	(157,439,942.00)	-21.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	196,557.00	0.00	0.00	(196,557.00)	-100.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	198,997.20	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	360,754,176.00	361,043,746.00	199,534,096.01	354,816,710.00	(6,227,036.00)	-1.7%
Prior Years	6500	8319	0.00	0.00	41,234.80	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,921,358.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	115,098,694.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	41,839,604.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	64,285,757.00	5,596,853.00	3,337,418.00	5,924,622.00	327,769.00	5.9%
All Other State Apportionments - Prior Years	All Other	8319	11,380.00	11,380.00	373,027.80	0.00	(11,380.00)	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	151,231,852.00	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	24,549,843.00	18,712,940.00	18,726,623.00	18,726,623.00	13,683.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	98,277,256.00	99,585,486.00	31,007,919.11	107,667,423.00	8,081,937.00	8.1%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	75,358,261.00	78,559,064.00	52,508,263.30	75,692,389.00	(2,866,675.00)	-3.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,298,277.00	3,400,962.00	1,403,149.01	1,373,896.00	(2,027,066.00)	-59.6%
Healthy Start	6240	8590	233,425.00	240,754.00	181,169.32	240,754.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	71,247,600.00	71,247,600.00	(2,387,473.25)	66,954,627.00	(4,292,973.00)	-6.0%
All Other State Revenue	All Other	8590	1,076,011,393.00	204,406,116.00	138,837,500.00	191,839,985.00	(12,566,131.00)	-6.1%
TOTAL, OTHER STATE REVENUE			2,119,468,876.00	843,001,458.00	443,761,924.30	823,237,029.00	(19,764,429.00)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	300,000.00	300,000.00	203,498.34	300,000.00	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	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Leases and Rentals		8650	11,202,000.00	11,202,000.00	8,565,693.87	13,781,148.00	2,579,148.00	23.0%
Interest		8660	17,521,000.00	17,521,000.00	2,012,101.96	12,211,400.00	(5,309,600.00)	-30.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	148,752.00	160,152.00	337,361.03	340,000.00	179,848.00	112.3%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	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	25,772,841.00	25,737,966.00	14,841,497.97	26,075,072.00	337,106.00	1.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	17.00	3.00	0.00	16.00	13.00	433.3%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	86,111,923.00	87,360,946.00	26,412,630.57	64,397,180.00	(22,963,766.00)	-26.3%
Tuition		8710	207,461.00	207,461.00	54,468.00	210,000.00	2,539.00	1.2%
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			141,338,994.00	142,564,528.00	52,427,251.74	117,389,816.00	(25,174,712.00)	-17.7%
TOTAL, REVENUES			6,042,819,809.00	6,065,559,105.00	3,169,212,742.48	5,869,023,156.00	(196,535,949.00)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,016,781,110.00	1,995,811,790.00	1,164,228,544.75	2,019,651,462.00	(23,839,672.00)	-1.2%
Certificated Pupil Support Salaries		1200	216,325,389.00	222,510,029.00	113,807,049.81	205,792,989.00	16,717,040.00	7.5%
Certificated Supervisors' and Administrators' Salaries		1300	251,926,808.00	276,099,125.00	132,760,581.56	273,405,063.00	2,694,062.00	1.0%
Other Certificated Salaries		1900	97,137,897.00	115,854,101.00	58,057,506.82	108,827,836.00	7,026,265.00	6.1%
TOTAL, CERTIFICATED SALARIES			2,582,171,204.00	2,610,275,045.00	1,468,853,682.94	2,607,677,350.00	2,597,695.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	208,041,940.00	210,282,592.00	113,474,651.28	206,122,181.00	4,160,411.00	2.0%
Classified Support Salaries		2200	278,088,484.00	283,724,768.00	157,398,440.03	264,167,230.00	19,557,538.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	19,809,203.00	20,705,742.00	12,400,046.17	21,562,907.00	(857,165.00)	-4.1%
Clerical, Technical and Office Salaries		2400	207,905,814.00	212,613,737.00	122,044,439.66	211,137,392.00	1,476,345.00	0.7%
Other Classified Salaries		2900	90,512,490.00	97,289,516.00	45,396,741.89	94,047,379.00	3,242,137.00	3.3%
TOTAL, CLASSIFIED SALARIES			804,357,931.00	824,616,355.00	450,714,319.03	797,037,089.00	27,579,266.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	205,298,323.00	211,414,791.00	118,185,928.72	207,630,137.00	3,784,654.00	1.8%
PERS		3201-3202	100,127,478.00	102,329,879.00	57,060,916.75	98,459,017.00	3,870,862.00	3.8%
OASDI/Medicare/Alternative		3301-3302	98,820,118.00	102,891,173.00	54,338,939.86	97,585,052.00	5,306,121.00	5.2%
Health and Welfare Benefits		3401-3402	538,791,425.00	553,445,508.00	326,963,978.74	556,837,071.00	(3,391,563.00)	-0.6%
Unemployment Insurance		3501-3502	42,783,442.00	20,286,876.00	966,052.92	5,551,557.00	14,735,319.00	72.6%
Workers' Compensation		3601-3602	89,591,243.00	92,997,058.00	57,301,013.89	104,004,305.42	(11,007,247.42)	-11.8%
OPEB, Allocated		3701-3702	230,757,580.00	238,542,673.00	151,559,795.19	257,999,365.00	(19,456,692.00)	-8.2%
OPEB, Active Employees		3751-3752	53,141,796.00	54,358,237.00	0.00	0.00	54,358,237.00	100.0%
PERS Reduction		3801-3802	2,030,550.00	2,034,850.00	0.00	0.00	2,034,850.00	100.0%
Other Employee Benefits		3901-3902	12,815,184.00	13,166,185.00	12,486,071.03	12,815,794.00	350,391.00	2.7%
TOTAL, EMPLOYEE BENEFITS			1,374,157,139.00	1,391,467,230.00	778,862,697.10	1,340,882,298.42	50,584,931.58	3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	26,309,100.00	52,307,693.00	19,379,078.44	53,094,440.08	(786,747.08)	-1.5%
Books and Other Reference Materials		4200	237,537.00	755,285.00	220,207.43	442,595.00	312,690.00	41.4%
Materials and Supplies		4300	466,059,148.79	430,255,379.00	48,188,563.78	145,154,951.59	285,100,427.41	66.3%
Noncapitalized Equipment		4400	11,376,177.00	22,763,820.00	4,929,724.20	12,392,123.00	10,371,697.00	45.6%
Food		4700	718,867.00	309,165.00	30,282.52	65,582.00	243,583.00	78.8%
TOTAL, BOOKS AND SUPPLIES			504,700,829.79	506,391,342.00	72,747,856.37	211,149,691.67	295,241,650.33	58.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	90,451,389.00	100,437,081.00	63,757,116.64	307,312,400.00	(206,875,319.00)	-206.0%
Travel and Conferences		5200	6,831,843.00	7,978,130.00	3,953,224.48	7,142,488.00	835,642.00	10.5%
Dues and Memberships		5300	617,127.00	983,326.00	584,742.98	1,228,712.00	(245,386.00)	-25.0%
Insurance		5400-5450	28,566,410.00	28,571,238.00	7,512,172.13	36,366,053.00	(7,794,815.00)	-27.3%
Operations and Housekeeping Services		5500	121,708,545.00	123,791,331.00	45,750,600.26	124,849,691.00	(1,058,360.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,188,489.00	35,812,283.00	10,170,196.94	20,221,084.00	15,591,199.00	43.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	434,024,731.45	407,267,706.00	99,634,073.55	201,709,209.00	205,558,497.00	50.5%
Communications		5900	25,168,922.00	25,672,852.00	14,843,762.31	27,137,416.00	(1,464,564.00)	-5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			729,557,456.45	730,513,947.00	246,205,889.29	725,967,053.00	4,546,894.00	0.6%

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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	54,000.00	54,000.00	0.00	0.00	54,000.00	100.0%
Land Improvements		6170	382,685.00	395,043.00	167.06	752,939.00	(357,896.00)	-90.6%
Buildings and Improvements of Buildings		6200	24,533,167.00	19,917,641.00	14,837.24	2,300,528.00	17,617,113.00	88.4%
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	3,583,634.24	5,780,903.00	446,685.19	2,372,979.00	3,407,924.00	59.0%
Equipment Replacement		6500	2,025,699.00	2,984,086.00	14,053.15	817,388.00	2,166,698.00	72.6%
TOTAL, CAPITAL OUTLAY			30,579,185.24	29,131,673.00	475,742.64	6,243,834.00	22,887,839.00	78.6%
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	220,466.00	220,466.00	10,033.49	220,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,093,400.00	649,403.45	1,003,008.00	90,392.00	8.3%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	65,942.00	(65,942.00)	New
Other Debt Service - Principal		7439	1,113,000.00	1,113,000.00	0.00	881,273.00	231,727.00	20.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,336,474.00	2,426,866.00	659,436.94	2,170,689.00	256,177.00	10.6%
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	(15,103,018.00)	(15,103,018.00)	(1,983,567.21)	(17,902,460.00)	2,799,442.00	-18.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,103,018.00)	(15,103,018.00)	(1,983,567.21)	(17,902,460.00)	2,799,442.00	-18.5%
TOTAL, EXPENDITURES			6,012,757,201.48	6,079,719,440.00	3,016,536,057.10	5,673,225,545.09	406,493,894.91	6.7%

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	15,200,000.00	16,900,653.00	16,900,653.00	16,900,653.00	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	6,178,228.00	6,501,824.00	3,278,215.31	6,007,049.00	(494,775.00)	-7.6%
(a) TOTAL, INTERFUND TRANSFERS IN			21,378,228.00	23,402,477.00	20,178,868.31	22,907,702.00	(494,775.00)	-2.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	34,441,799.00	35,411,567.00	0.00	31,151,203.00	4,260,364.00	12.0%
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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	62,914,255.00	62,914,255.00	0.00	60,038,105.00	2,876,150.00	4.6%
Other Authorized Interfund Transfers Out		7619	111,557,992.00	111,557,992.00	72,630,767.01	105,906,944.00	5,651,048.00	5.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,914,046.00	209,883,814.00	72,630,767.01	197,096,252.00	12,787,562.00	6.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
(c) TOTAL, SOURCES			800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
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		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(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)			(186,735,818.00)	(185,681,337.00)	(51,607,010.21)	(173,343,550.00)	(12,337,787.00)	-6.6%

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 (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	2,885,544,835.00	4,352,301,045.00	2,430,307,068.67	4,358,144,179.00	5,843,134.00	0.1%
2) Federal Revenue		8100-8299	20,936,548.00	20,322,727.00	7,007,015.83	19,809,117.00	(513,610.00)	-2.5%
3) Other State Revenue		8300-8599	1,242,410,037.00	106,840,824.00	49,272,893.57	111,157,410.00	4,316,586.00	4.0%
4) Other Local Revenue		8600-8799	101,412,861.00	102,018,024.00	44,227,246.82	99,855,154.00	(2,162,870.00)	-2.1%
5) TOTAL, REVENUES			4,250,304,281.00	4,581,482,620.00	2,530,814,224.89	4,588,965,860.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,794,043,129.00	1,812,958,488.00	1,039,747,757.87	1,803,137,086.00	9,821,402.00	0.5%
2) Classified Salaries		2000-2999	421,065,302.00	462,338,804.00	261,948,129.46	448,690,797.00	13,648,007.00	3.0%
3) Employee Benefits		3000-3999	861,260,110.00	897,007,408.00	522,080,585.41	882,128,453.00	14,878,955.00	1.7%
4) Books and Supplies		4000-4999	91,435,340.12	139,069,087.00	47,651,356.23	106,150,308.59	32,918,778.41	23.7%
5) Services and Other Operating Expenditures		5000-5999	215,793,717.00	356,085,268.00	96,741,838.14	362,602,313.00	(6,517,045.00)	-1.8%
6) Capital Outlay		6000-6999	26,487,196.00	7,733,877.00	344,966.86	4,906,893.00	2,826,984.00	36.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,336,474.00	2,426,866.00	659,436.94	2,170,689.00	256,177.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(83,438,506.00)	(84,193,991.00)	(8,076,438.79)	(74,069,554.00)	(10,124,437.00)	12.0%
9) TOTAL, EXPENDITURES			3,328,982,762.12	3,593,425,807.00	1,961,097,632.12	3,535,716,985.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			921,321,518.88	988,056,813.00	569,716,592.77	1,053,248,874.41		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	21,378,228.00	18,572,961.00	18,572,961.00	18,572,961.00	0.00	0.0%
b) Transfers Out		7600-7629	208,914,046.00	209,883,814.00	72,630,767.01	197,096,252.00	12,787,562.00	6.1%
2) Other Sources/Uses								
a) Sources		8930-8979	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(832,767,557.00)	(905,785,903.40)	(542,769,765.00)	(896,574,352.96)	9,211,550.44	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,019,503,375.00)	(1,096,296,756.40)	(595,982,682.52)	(1,074,252,643.96)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,181,856.12)	(108,239,943.40)	(26,266,089.75)	(21,003,769.55)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	547,368,968.02	547,368,968.02		547,368,968.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	(94,089,942.99)		(94,089,942.99)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			547,368,968.02	453,279,025.03		453,279,025.03		
d) Other Restatements		9795	(46,942,745.90)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			500,426,222.12	453,279,025.03		453,279,025.03		
2) Ending Balance, June 30 (E + F1e)			402,244,366.00	345,039,081.63		432,275,255.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,705,043.00	2,672,987.00		2,672,986.75		
Stores		9712	7,522,913.00	14,848,863.00		15,817,843.96		
Prepaid Expenditures		9713	0.00	22,463.00		22,463.00		
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	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	279,947,900.00	262,118,988.63		343,096,182.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	46,692,730.00	0.00		5,289,999.59		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,562,528,328.00	2,932,820,604.00	1,697,834,595.29	2,990,767,792.00	57,947,188.00	2.0%
Education Protection Account State Aid - Current Year		8012	518,223,719.00	562,932,385.00	277,311,530.00	510,037,612.00	(52,894,773.00)	-9.4%
Charter Schools General Purpose Entitlement - State Aid		8015	163,474,539.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(14,808,154.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,168,867.00	7,173,822.00	3,349,928.66	7,173,822.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,996,526.00	5,996,526.00	5,265,056.81	5,996,526.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	780,586,826.00	854,053,809.00	439,548,780.52	854,053,809.00	0.00	0.0%
Unsecured Roll Taxes		8042	32,808,909.00	32,808,909.00	32,431,653.41	32,808,909.00	0.00	0.0%
Prior Years' Taxes		8043	52,580,202.00	65,420,741.00	8,461,311.28	65,420,741.00	0.00	0.0%
Supplemental Taxes		8044	13,687,314.00	14,742,932.00	7,504,116.25	14,742,932.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,827,346.00)	(5,434,080.00)	9,321,377.29	(5,434,080.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	56,106,425.00	27,866,710.00	41,732,980.66	27,866,710.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(2,266,463.27)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	34.00	6.00	0.00	32.00	26.00	433.3%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	(17.00)	(3.00)	0.00	(16.00)	(13.00)	433.3%
Subtotal, LCFF/Revenue Limit Sources			3,189,334,326.00	4,498,382,361.00	2,505,686,712.90	4,503,434,789.00	5,052,428.00	0.1%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(170,315,482.00)	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,661,305.00	2,215,114.00	0.00	0.00	(2,215,114.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(136,135,314.00)	(148,296,430.00)	(75,379,644.23)	(145,290,610.00)	3,005,820.00	-2.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			2,885,544,835.00	4,352,301,045.00	2,430,307,068.67	4,358,144,179.00	5,843,134.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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		
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	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	20,936,548.00	20,322,727.00	7,007,015.83	19,809,117.00	(513,610.00)	-2.5%
TOTAL, FEDERAL REVENUE			20,936,548.00	20,322,727.00	7,007,015.83	19,809,117.00	(513,610.00)	-2.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	61,297,195.00	2,608,291.00	1,580,094.00	2,891,989.00	283,698.00	10.9%
All Other State Apportionments - Prior Years	All Other	8319	11,380.00	11,380.00	373,027.80	0.00	(11,380.00)	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	151,231,852.00	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	24,549,843.00	18,712,940.00	18,726,623.00	18,726,623.00	13,683.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	79,132,336.00	80,185,716.00	27,678,698.54	84,292,507.00	4,106,791.00	5.1%
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%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	926,187,431.00	5,322,497.00	914,450.23	5,246,291.00	(76,206.00)	-1.4%
TOTAL, OTHER STATE REVENUE			1,242,410,037.00	106,840,824.00	49,272,893.57	111,157,410.00	4,316,586.00	4.0%

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 (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	300,000.00	300,000.00	203,498.34	300,000.00	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	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Leases and Rentals		8650	11,202,000.00	11,202,000.00	8,565,893.87	13,781,148.00	2,579,148.00	23.0%
Interest		8660	17,520,000.00	17,520,000.00	2,011,347.74	12,210,000.00	(5,310,000.00)	-30.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	148,752.00	160,152.00	337,361.03	340,000.00	179,848.00	112.3%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	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	25,772,841.00	25,737,966.00	14,841,497.97	26,075,072.00	337,106.00	1.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	17.00	3.00	0.00	16.00	13.00	433.3%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	46,394,251.00	47,022,903.00	18,267,847.87	47,073,918.00	51,015.00	0.1%
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			101,412,861.00	102,018,024.00	44,227,246.82	99,855,154.00	(2,162,870.00)	-2.1%
TOTAL, REVENUES			4,250,304,281.00	4,581,482,620.00	2,530,814,224.89	4,588,965,860.00	7,483,240.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,490,284,180.00	1,473,449,379.00	879,436,594.76	1,480,277,769.00	(6,828,390.00)	-0.5%
Certificated Pupil Support Salaries		1200	103,437,686.00	110,260,131.00	52,315,083.49	98,112,261.00	12,147,870.00	11.0%
Certificated Supervisors' and Administrators' Salaries		1300	180,369,574.00	186,928,412.00	88,842,281.34	188,227,908.00	(1,299,496.00)	-0.7%
Other Certificated Salaries		1900	19,951,689.00	42,320,566.00	19,153,798.28	36,519,148.00	5,801,418.00	13.7%
TOTAL, CERTIFICATED SALARIES			1,794,043,129.00	1,812,958,488.00	1,039,747,757.87	1,803,137,086.00	9,821,402.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,879,999.00	4,898,037.00	1,904,980.19	4,213,701.00	684,336.00	14.0%
Classified Support Salaries		2200	192,451,193.00	222,273,600.00	129,299,768.63	215,059,120.00	7,214,480.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	15,467,038.00	17,458,674.00	10,573,779.10	18,621,100.00	(1,162,426.00)	-6.7%
Clerical, Technical and Office Salaries		2400	165,321,814.00	169,647,521.00	99,334,128.27	170,079,280.00	(431,759.00)	-0.3%
Other Classified Salaries		2900	43,945,258.00	48,060,972.00	20,835,473.27	40,717,596.00	7,343,376.00	15.3%
TOTAL, CLASSIFIED SALARIES			421,065,302.00	462,338,804.00	261,948,129.46	448,690,797.00	13,648,007.00	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	139,494,639.00	143,371,334.00	84,303,344.31	145,022,104.00	(1,650,770.00)	-1.2%
PERS		3201-3202	57,275,836.00	62,304,994.00	36,679,542.41	61,944,786.00	360,208.00	0.6%
OASDI/Medicare/Alternative		3301-3302	53,822,464.00	59,032,055.00	33,882,284.37	59,548,378.00	(516,323.00)	-0.9%
Health and Welfare Benefits		3401-3402	332,749,612.00	358,960,448.00	215,400,219.51	361,439,325.00	(2,478,877.00)	-0.7%
Unemployment Insurance		3501-3502	28,132,111.00	11,421,676.00	656,842.30	4,081,494.00	7,340,182.00	64.3%
Workers' Compensation		3601-3602	57,785,676.00	61,118,555.00	38,969,165.38	69,875,086.00	(8,756,531.00)	-14.3%
OPEB, Allocated		3701-3702	140,099,047.00	147,404,992.00	99,853,967.70	167,401,716.00	(19,996,724.00)	-13.6%
OPEB, Active Employees		3751-3752	37,245,119.00	38,382,447.00	0.00	0.00	38,382,447.00	100.0%
PERS Reduction		3801-3802	1,840,422.00	1,844,722.00	0.00	0.00	1,844,722.00	100.0%
Other Employee Benefits		3901-3902	12,815,184.00	13,166,185.00	12,335,219.43	12,815,564.00	350,621.00	2.7%
TOTAL, EMPLOYEE BENEFITS			861,260,110.00	897,007,408.00	522,080,585.41	882,128,453.00	14,878,955.00	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,164,180.00	27,394,483.00	14,511,703.35	23,367,094.00	4,027,389.00	14.7%
Books and Other Reference Materials		4200	135,537.00	210,979.00	95,572.76	270,634.00	(59,655.00)	-28.3%
Materials and Supplies		4300	77,046,333.12	100,995,355.00	31,810,958.84	78,559,041.59	22,436,313.41	22.2%
Noncapitalized Equipment		4400	7,058,564.00	10,437,086.00	1,209,398.60	3,911,173.00	6,525,913.00	62.5%
Food		4700	30,726.00	31,184.00	23,722.68	42,366.00	(11,182.00)	-35.9%
TOTAL, BOOKS AND SUPPLIES			91,435,340.12	139,069,087.00	47,651,356.23	106,150,308.59	32,918,778.41	23.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	1,000.00	13,421,692.82	46,720,253.00	(46,719,253.00)	#####
Travel and Conferences		5200	2,505,739.00	1,048,656.00	1,634,692.25	2,825,943.00	(1,777,287.00)	-169.5%
Dues and Memberships		5300	607,127.00	849,558.00	561,478.18	1,071,310.00	(221,752.00)	-26.1%
Insurance		5400-5450	28,568,410.00	28,571,238.00	7,511,926.13	36,365,807.00	(7,794,569.00)	-27.3%
Operations and Housekeeping Services		5500	121,368,685.00	123,336,506.00	45,636,217.26	124,525,609.00	(1,189,103.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,112,014.00	33,053,021.00	7,244,274.48	15,765,253.00	17,287,768.00	52.3%
Transfers of Direct Costs		5710	(89,490,064.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	111,949,194.00	144,597,775.00	5,897,600.09	108,521,695.00	36,076,080.00	24.9%
Communications		5900	24,174,612.00	24,627,514.00	14,833,956.93	26,806,443.00	(2,178,929.00)	-8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			215,793,717.00	356,085,268.00	96,741,838.14	362,602,313.00	(6,517,045.00)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	29,000.00	32,000.00	0.00	0.00	32,000.00	100.0%
Land Improvements		6170	381,685.00	383,735.00	0.00	747,617.00	(363,882.00)	-94.8%
Buildings and Improvements of Buildings		6200	23,737,702.00	4,082,535.00	0.00	2,242,077.00	1,840,458.00	45.1%
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	2,044,266.00	2,791,064.00	344,966.86	1,501,027.00	1,290,037.00	46.2%
Equipment Replacement		6500	294,543.00	444,543.00	0.00	416,172.00	28,371.00	6.4%
TOTAL, CAPITAL OUTLAY			26,487,196.00	7,733,877.00	344,966.86	4,906,893.00	2,826,984.00	36.6%
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	220,466.00	220,466.00	10,033.49	220,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	1,093,400.00	649,403.45	1,003,008.00	90,392.00	8.3%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	65,942.00	(65,942.00)	New
Other Debt Service - Principal		7439	1,113,000.00	1,113,000.00	0.00	881,273.00	231,727.00	20.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,336,474.00	2,426,866.00	659,436.94	2,170,689.00	256,177.00	10.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(68,335,488.00)	(69,090,973.00)	(6,092,871.58)	(56,167,094.00)	(12,923,879.00)	18.7%
Transfers of Indirect Costs - Interfund		7350	(15,103,018.00)	(15,103,018.00)	(1,983,567.21)	(17,902,460.00)	2,799,442.00	-18.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(83,438,506.00)	(84,193,991.00)	(8,076,438.79)	(74,069,554.00)	(10,124,437.00)	12.0%
TOTAL, EXPENDITURES			3,328,982,762.12	3,593,425,807.00	1,951,097,632.12	3,535,716,985.59	57,708,821.41	1.6%

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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	15,200,000.00	16,900,653.00	16,900,653.00	16,900,653.00	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	6,178,228.00	1,672,308.00	1,672,308.00	1,672,308.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,378,228.00	18,572,961.00	18,572,961.00	18,572,961.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	34,441,799.00	35,411,567.00	0.00	31,151,203.00	4,260,364.00	12.0%
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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	62,914,255.00	62,914,255.00	0.00	60,038,105.00	2,876,150.00	4.6%
Other Authorized Interfund Transfers Out		7619	111,557,992.00	111,557,992.00	72,630,767.01	105,908,944.00	5,651,048.00	5.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,914,046.00	209,883,814.00	72,630,767.01	197,096,252.00	12,787,562.00	6.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
(c) TOTAL, SOURCES			800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
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	(832,767,557.00)	(897,161,941.40)	(542,769,765.00)	(896,574,352.96)	587,586.44	-0.1%
Contributions from Restricted Revenues		8990	0.00	(8,623,962.00)	0.00	0.00	8,623,962.00	-100.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(832,767,557.00)	(905,785,903.40)	(542,769,765.00)	(896,574,352.96)	9,211,550.44	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,019,503,375.00)	(1,096,296,756.40)	(595,982,682.52)	(1,074,252,643.96)	22,044,112.44	-2.0%

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 (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	170,315,482.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	705,215,074.00	707,369,347.00	235,709,481.94	550,443,015.00	(156,926,332.00)	-22.2%
3) Other State Revenue		8300-8599	877,058,839.00	736,160,634.00	394,489,030.73	712,079,619.00	(24,081,015.00)	-3.3%
4) Other Local Revenue		8600-8799	39,926,133.00	40,546,504.00	8,200,004.92	17,534,662.00	(23,011,842.00)	-56.8%
5) TOTAL, REVENUES			1,792,515,528.00	1,484,076,485.00	638,398,517.59	1,280,057,296.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	788,128,075.00	797,316,557.00	429,105,925.07	804,540,264.00	(7,223,707.00)	-0.9%
2) Classified Salaries		2000-2999	383,292,629.00	362,277,551.00	188,766,189.57	348,346,292.00	13,931,259.00	3.8%
3) Employee Benefits		3000-3999	512,897,029.00	494,459,822.00	256,782,111.69	458,753,845.42	35,705,976.58	7.2%
4) Books and Supplies		4000-4999	413,265,489.67	367,322,255.00	25,096,500.14	104,999,383.08	262,322,871.92	71.4%
5) Services and Other Operating Expenditures		5000-5999	513,763,739.45	374,428,679.00	149,464,051.15	363,364,740.00	11,063,939.00	3.0%
6) Capital Outlay		6000-6999	4,091,989.24	21,397,796.00	130,775.78	1,336,941.00	20,060,855.00	93.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,335,488.00	69,090,973.00	6,092,871.58	56,167,094.00	12,923,879.00	18.7%
9) TOTAL, EXPENDITURES			2,683,774,439.36	2,486,293,633.00	1,055,438,424.98	2,137,508,559.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(891,258,911.36)	(1,002,217,148.00)	(417,039,907.39)	(857,451,263.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	4,829,516.00	1,605,907.31	4,334,741.00	(494,775.00)	-10.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	832,767,557.00	905,785,903.40	542,769,765.00	896,574,352.96	(9,211,550.44)	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			832,767,557.00	910,615,419.40	544,375,672.31	900,909,093.96		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,491,354.36)	(91,601,728.60)	127,335,764.92	43,457,830.46		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	139,437,809.60	139,437,809.60		139,437,809.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,437,809.60	139,437,809.60		139,437,809.60		
d) Other Restatements		9795	(1,173,389.24)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,264,420.36	139,437,809.60		139,437,809.60		
2) Ending Balance, June 30 (E + F1e)			79,773,066.00	47,836,081.00		182,895,640.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,002,971.00	968,981.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			78,770,095.00	46,867,100.00		182,895,640.06		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT 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		
Charter Schools General Purpose Entitlement - State Aid		8015	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/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	20,540,232.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	149,775,250.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			170,315,482.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	132,842,930.00	126,568,968.00	62,487,608.00	124,644,302.00	(1,924,666.00)	-1.5%
Special Education Discretionary Grants		8182	27,069,727.00	30,039,396.00	9,305,625.51	25,416,081.00	(4,623,315.00)	-15.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	16,310.00	42,999.00	114,004.00	0.00	(42,999.00)	-100.0%
Interagency Contracts Between LEAs		8285	646,605.00	3,212,287.00	1,027,496.38	2,940,902.00	(271,385.00)	-8.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected California Dept of Education	3010	8290	306,510,684.00	301,615,898.00	93,152,684.00	241,185,098.00	(60,430,800.00)	-20.0%

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 (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	996,414.00	1,299,336.00	444,862.74	889,176.00	(410,162.00)	-31.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290	47,762,020.00	47,200,879.00	16,555,182.89	42,697,123.00	(4,503,756.00)	-9.5%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	22,726,845.00	19,944,491.00	12,043,799.93	15,998,301.00	(3,946,190.00)	-19.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	33,517,427.00	54,347,559.00	21,692,854.53	42,741,715.00	(11,605,844.00)	-21.4%
Vocational and Applied Technology Education	3500-3699	8290	5,704,097.00	6,430,831.00	(4,406,696.77)	5,294,281.00	(1,136,550.00)	-17.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	127,420,015.00	116,666,701.00	23,292,060.73	48,636,036.00	(68,030,665.00)	-58.3%
TOTAL, FEDERAL REVENUE			705,215,074.00	707,369,347.00	235,709,481.94	550,443,015.00	(156,926,332.00)	-22.2%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	196,557.00	0.00	0.00	(196,557.00)	-100.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
RQC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	198,997.20	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	360,754,176.00	361,043,746.00	199,534,096.01	354,816,710.00	(6,227,036.00)	-1.7%
Prior Years	6500	8319	0.00	0.00	41,234.80	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,921,358.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	115,098,694.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	41,839,604.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,988,562.00	2,988,562.00	1,757,324.00	3,032,833.00	44,071.00	1.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	19,144,920.00	19,399,770.00	3,329,220.57	23,374,916.00	3,975,146.00	20.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	75,358,261.00	78,559,064.00	52,508,263.30	75,692,389.00	(2,866,675.00)	-3.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,298,277.00	3,400,962.00	1,403,149.01	1,373,896.00	(2,027,066.00)	-59.6%
Healthy Start	6240	8590	233,425.00	240,754.00	181,169.32	240,754.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	71,247,600.00	71,247,600.00	(2,387,473.25)	66,954,627.00	(4,292,973.00)	-6.0%
All Other State Revenue	All Other	8590	149,823,962.00	199,083,619.00	137,923,049.77	186,593,694.00	(12,489,925.00)	-6.3%
TOTAL, OTHER STATE REVENUE			877,058,839.00	736,160,634.00	394,489,030.73	712,079,619.00	(24,081,015.00)	-3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit 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	1,000.00	1,000.00	754.22	1,400.00	400.00	40.0%
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%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	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/Revenue Limit		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	39,717,672.00	40,338,043.00	8,144,782.70	17,323,262.00	(23,014,781.00)	-57.1%
Tuition		8710	207,461.00	207,461.00	54,468.00	210,000.00	2,539.00	1.2%
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			39,926,133.00	40,546,504.00	8,200,004.92	17,534,662.00	(23,011,842.00)	-56.8%
TOTAL, REVENUES			1,792,515,528.00	1,484,076,485.00	638,398,517.59	1,280,057,296.00	(204,019,189.00)	-13.7%

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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	526,496,930.00	522,362,411.00	284,791,949.99	539,373,693.00	(17,011,282.00)	-3.3%
Certificated Pupil Support Salaries		1200	112,887,703.00	112,249,898.00	61,491,966.32	107,680,728.00	4,569,170.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	71,557,234.00	89,170,713.00	43,918,300.22	85,177,155.00	3,993,558.00	4.5%
Other Certificated Salaries		1900	77,186,208.00	73,533,535.00	38,903,708.54	72,308,688.00	1,224,847.00	1.7%
TOTAL, CERTIFICATED SALARIES			788,128,075.00	797,316,557.00	429,105,925.07	804,540,264.00	(7,223,707.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	204,161,941.00	205,384,555.00	111,569,671.09	201,908,480.00	3,476,075.00	1.7%
Classified Support Salaries		2200	85,637,291.00	61,451,168.00	28,098,671.40	49,108,110.00	12,343,058.00	20.1%
Classified Supervisors' and Administrators' Salaries		2300	4,342,165.00	3,247,068.00	1,826,267.07	2,941,807.00	305,261.00	9.4%
Clerical, Technical and Office Salaries		2400	42,584,000.00	42,966,216.00	22,710,311.39	41,058,112.00	1,908,104.00	4.4%
Other Classified Salaries		2900	46,567,232.00	49,228,544.00	24,561,268.62	53,329,783.00	(4,101,239.00)	-8.3%
TOTAL, CLASSIFIED SALARIES			383,292,629.00	362,277,551.00	188,766,189.57	348,346,292.00	13,931,259.00	3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	65,803,684.00	68,043,457.00	33,882,584.41	62,608,033.00	5,435,424.00	8.0%
PERS		3201-3202	42,851,642.00	40,024,885.00	20,381,374.34	36,514,231.00	3,510,654.00	8.8%
OASDI/Medicare/Alternative		3301-3302	44,997,654.00	43,859,118.00	20,456,655.49	38,036,674.00	5,822,444.00	13.3%
Health and Welfare Benefits		3401-3402	206,041,813.00	194,485,060.00	111,563,759.23	195,397,746.00	(912,686.00)	-0.5%
Unemployment Insurance		3501-3502	14,651,331.00	8,865,200.00	309,210.62	1,470,063.00	7,395,137.00	83.4%
Workers' Compensation		3601-3602	31,805,567.00	31,878,503.00	18,331,848.51	34,129,219.42	(2,250,716.42)	-7.1%
OPEB, Allocated		3701-3702	90,658,533.00	91,137,681.00	51,705,827.49	90,597,649.00	540,032.00	0.6%
OPEB, Active Employees		3751-3752	15,896,677.00	15,975,790.00	0.00	0.00	15,975,790.00	100.0%
PERS Reduction		3801-3802	190,128.00	190,128.00	0.00	0.00	190,128.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	150,851.60	230.00	(230.00)	New
TOTAL, EMPLOYEE BENEFITS			512,897,029.00	494,459,822.00	256,782,111.69	458,753,845.42	35,705,976.58	7.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	19,144,920.00	24,913,210.00	4,867,375.09	29,727,346.08	(4,814,136.08)	-19.3%
Books and Other Reference Materials		4200	102,000.00	544,306.00	124,634.67	171,961.00	372,345.00	68.4%
Materials and Supplies		4300	389,012,815.67	329,260,024.00	16,377,604.94	66,595,910.00	262,664,114.00	79.8%
Noncapitalized Equipment		4400	4,317,613.00	12,326,734.00	3,720,325.60	8,480,950.00	3,845,784.00	31.2%
Food		4700	688,141.00	277,981.00	6,559.84	23,216.00	254,765.00	91.6%
TOTAL, BOOKS AND SUPPLIES			413,265,489.67	367,322,255.00	25,096,500.14	104,999,383.08	262,322,871.92	71.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	90,451,389.00	100,436,081.00	50,335,423.82	260,592,147.00	(160,156,066.00)	-159.5%
Travel and Conferences		5200	4,326,104.00	6,929,474.00	2,318,532.23	4,316,545.00	2,612,929.00	37.7%
Dues and Memberships		5300	10,000.00	133,768.00	23,264.80	157,402.00	(23,634.00)	-17.7%
Insurance		5400-5450	0.00	0.00	246.00	246.00	(246.00)	New
Operations and Housekeeping Services		5500	339,860.00	454,825.00	114,383.00	324,082.00	130,743.00	28.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,076,475.00	2,759,262.00	2,925,922.46	4,455,831.00	(1,696,569.00)	-61.5%
Transfers of Direct Costs		5710	89,490,064.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	322,075,537.45	262,669,931.00	93,736,473.46	93,187,514.00	169,482,417.00	64.5%
Communications		5900	994,310.00	1,045,338.00	9,805.38	330,973.00	714,365.00	68.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			513,763,739.45	374,428,679.00	149,464,051.15	363,364,740.00	11,063,939.00	3.0%

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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	25,000.00	22,000.00	0.00	0.00	22,000.00	100.0%
Land Improvements		6170	1,000.00	11,308.00	167.06	5,322.00	5,986.00	52.9%
Buildings and Improvements of Buildings		6200	795,465.00	15,835,106.00	14,837.24	58,451.00	15,776,655.00	99.6%
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	1,539,368.24	2,989,839.00	101,718.33	871,952.00	2,117,887.00	70.8%
Equipment Replacement		6500	1,731,156.00	2,539,543.00	14,053.15	401,216.00	2,138,327.00	84.2%
TOTAL, CAPITAL OUTLAY			4,091,989.24	21,397,796.00	130,775.78	1,336,941.00	20,060,855.00	93.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	68,335,488.00	69,090,973.00	6,092,871.58	56,167,094.00	12,923,879.00	18.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,335,488.00	69,090,973.00	6,092,871.58	56,167,094.00	12,923,879.00	18.7%
TOTAL, EXPENDITURES			2,683,774,439.36	2,486,293,633.00	1,055,438,424.98	2,137,508,559.50	348,785,073.50	14.0%

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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	4,829,516.00	1,605,907.31	4,334,741.00	(494,775.00)	-10.2%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	4,829,516.00	1,605,907.31	4,334,741.00	(494,775.00)	-10.2%
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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	832,767,557.00	897,161,941.40	542,769,765.00	896,574,352.96	(587,588.44)	-0.1%
Contributions from Restricted Revenues		8990	0.00	8,623,962.00	0.00	0.00	(8,623,962.00)	-100.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			832,767,557.00	905,785,903.40	542,769,765.00	896,574,352.96	(9,211,550.44)	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			832,767,557.00	910,615,419.40	544,375,672.31	900,909,093.96	9,706,325.44	-1.1%

Resource	Description	2013-14 Projected Year Totals
5650	FEMA Public Assistance Funds	79,008.24
5810	Other Restricted Federal	8,697,993.67
6230	California Clean Energy Jobs Act	29,905,037.00
6286	English Language Acquisition Program, Teac	3,763,397.93
6500	Special Education	4,112,108.88
6510	Special Ed: Early Ed Individuals with Excepti	601,680.64
6512	Special Ed: Mental Health Services	45,270.00
7400	Quality Education Investment Act	30,023,184.51
7405	Common Core State Standards Implementat	92,253,110.00
7810	Other Restricted State	551,962.09
9010	Other Restricted Local	12,862,887.10
Total, Restricted Balance		182,895,640.06

**GENERAL FUND
SECOND INTERIM FINANCIAL REPORT
2013-14**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The increase in LCFF of \$6.0 million is due to the difference in the calculation of the hold harmless and gap funding (\$3.1 million for the District and \$2.9 million for the fiscally dependent charters).

- A-2 The \$157.5 million projected lower Federal Revenues are due to the \$156.0 million lesser expenditures in various expenditure driven grants, \$1.9 million less Special Education IDEA, and \$0.4 million more Medi-Cal related revenues.

- A-3 The \$19.7 million projected lower Other State Revenues are due to the \$25.4 million lesser expenditures in various expenditure driven grants, \$6.1 million less State Special Education, \$4.3 million less Quality Education Investment Act, offset by \$8.1 million prior year lottery adjustment, \$7.9 million more California Clean Energy Jobs Act, and \$0.1million net increase in various other state revenues.

- A-4 The \$25.2 million lower Other Local Revenues are due to the \$23.0 million lesser spending in grants, \$5.3 million lower interest income, \$2.6 million more Lease and Rental Income, and \$0.5 million more Other Fees.

Expenditures

- B-1 The lower expenditures in Certificated Salaries is primarily due to lower certificated pupil support, other certificated, and certificated supervisors' and administrators' salaries, partially offset by higher projected expenditures for certificated teachers' salaries.

- B-2 The decrease in Classified Salaries is primarily due to lower projected expenditures for classified support, classified instructional and other classified salaries.

- B-3 The lower expenditures in Employee Benefits is primarily due to projected lower spending in OPEB and unemployment insurance.

- B-4 The decrease in Books and Supplies is mainly due to projected under spending in materials and supplies.

Continued

- B-5 The projected under-spending in Services and Other Operating Expenditures is primarily due to decreases in professional/consulting services and operating expenditures and rentals, leases, repairs and non-capitalized improvements, partially offset by higher projected expenditures in sub agreements for services and insurance.
- B-6 The decrease in Capital Outlay is primarily due to lower projected expenditures for buildings and improvements of buildings, equipment and equipment replacement.
- B-7 Other Outgo is projected to be underspent.
- B-8 The higher Transfers of Indirect Costs is mainly due to charging indirect support to the Adult Education Fund and higher spending in the Cafeteria Fund.

Other Financing Sources/Uses

- D-1a The projected \$0.5 million decrease in Interfund Transfers-In is due to the \$0.5 million decrease in projected expenditures of the ISIS project.
- D-1b The decrease in Transfers Out is primarily due to reduced support to the Adult Education Fund and a reduced projected encroachment from other funds.

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	334,168.73	342,661.54	335,970.70	332,442.05	(10,219.49)	-3%
2. Special Education	17,440.07	17,883.30	17,426.57	17,981.71	98.41	1%
HIGH SCHOOL						
3. General Education	119,569.69	122,608.52	123,664.84	131,647.72	9,039.20	7%
4. Special Education	9,428.00	9,667.61	10,304.70	10,749.50	1,081.89	11%
COUNTY SUPPLEMENT						
5. County Community Schools	173.29	178.35	177.83	177.83	(0.52)	0%
6. Special Education	0.98	0.98	0.98	0.98	0.00	0%
7. TOTAL, K-12 ADA	480,780.76	493,000.30	487,545.62	492,999.79	(0.51)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	480,780.76	493,000.30	487,545.62	492,999.79	(0.51)	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	24.54	44.67	0.00	70.21	25.54	57%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	46.02	26.04	0.00	40.92	14.88	57%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	41,866.76	41,101.46	0.00	0.00	(41,101.46)	-100%
b. All Other Block Grant Funded Charters	105,994.29	91,864.68	130,557.62	124,466.40	32,601.72	35%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	147,861.05	132,966.14	130,557.62	124,466.40	(8,499.74)	-6%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2013-14**

REVENUES

Local Control Funding Formula - LCFF

LCFF ADA

P2 and annual ADA are estimated by using a simple average ratio of P2 or annual ADA to enrollment in the last three fiscal years. Because of declining enrollment, the prior year P2 ADA is used in the LCFF calculation, adjusted for the shift in ADA from District to charter and vice versa. The ADA estimates are adjusted as updated enrollment and ADA information become available.

FY14 ADA CALCULATION Grade Span	Funded ADA		
	2nd Interim	1st Interim	Increase (Decrease)
K-3	168,255.05	168,255.05	0.00
4-6	114,776.33	114,776.33	0.00
7-8	70,897.40	70,897.40	0.00
9-12	138,741.61	138,741.61	0.00
Total:	492,670.39	492,670.39	0.00

Base Grant Rate Per ADA

Both the first interim and the second interim use the following LCFF per ADA calculation:

BASE GRANT RATE Grade Span	Base Grant Rate	2013-14 COLA 1.57%	2013-14 Base Grant Rate
K-3	\$ 6,845	\$ 107	\$ 6,952
4-6	\$ 6,947	\$ 109	\$ 7,056
7-8	\$ 7,154	\$ 112	\$ 7,266
9-12	\$ 8,289	\$ 130	\$ 8,419

Supplemental and Concentration Grants

For the Supplemental and Concentration Grants, the percentage used for the District was 80.61% for the supplemental add-on and 25.61% for the concentration add-on. The dependent charters percentages vary per school.

The LCFF Gap funding for FY 2013-14 is 11.78%

EDUCATION PROTECTION ACT (EPA)

The EPA for the district is estimated at \$479,777,144. The estimated EPA for the fiscally dependent charters is \$30,260,468. These were based on the estimated EPA used by the CDE in the P1 Apportionment. Any increase, or decrease, in EPA is offset by the State Aid.

Local Property Taxes

The second interim local property taxes is based on the 2013-14 First Principal Taxes.

	2nd Interim	1st Interim	Increase (Decrease)
Property Taxes	\$ 974,762,675.00	\$ 974,762,675.00	\$ -
Community Redevelopment Funds	\$ 6,143,187.00	\$ 6,143,187.00	\$ -
Tax Increase from RDA Trust Fund	\$ 21,723,523.00	\$ 21,723,523.00	\$ -

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2013-14**

Lottery Revenues

Lottery revenues for the current year:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	646,635.35	\$ 126.00	\$ 81,476,054
Restricted	646,635.35	\$ 31.00	\$ 20,045,696
Total		\$ 157.00	\$ 101,521,750

The Second interim also shows an adjustment to the prior year lottery revenues primarily because of higher rates than what were used in the FY 13 4th quarter accrual.

	Non Prop 20	Prop 20	Total
Lottery Rate, FY 2013			
Accrual Rate	\$ 120.33	\$ 25.17	\$ 145.50
Adjusted Rate	\$ 124.18	\$ 29.85	\$ 154.04
Increase (Decrease)	\$ 3.85	\$ 4.68	\$ 8.54

The PY adjustment for Non Prop 20 is \$2,816,453 and the PY adjustment for Prop 20 is \$4,332,921.

Special Education AB 602 Funding

The revised AB 602 formula is used in the calculation of the Special Education base entitlement. It reflects the statutory 1.01565% COLA. Following the P1 AB 602 calculation, a proration factor of 0.9589964166 was applied to the base apportionment.

The Federal IDEA PL 94-142 local assistance grant is \$110,980,358 based on actual grant award.

Other Federal Revenues (8290)

Projections are based on known grants, entitlements, funding schedules or actual apportionments as of January 31, 2014. For federal grants subject to deferred revenues, the historical trend of expenditures were also considered in arriving at the estimates.

Other State Revenues

Projections for most of the state categorical revenues are based on known grants, entitlements, funding schedules or actual apportionments as of January 31, 2014. Below are some of the state categorical programs and the basis of the 2nd Interim projections.

DESCRIPTION	2nd Interim	1st Interim	Increase (Decrease)	Basis of 2nd Interim Estimates
6500 Special Education	\$ 357,849,343	\$ 362,257,289	\$ (4,407,946)	AB602 Calculation
0000 Apprenticeship	\$ 2,891,989	\$ 2,608,291	\$ 283,698	PY Apportionment
7400 Quality Education Investment Act	\$ 66,954,627	\$ 68,860,127	\$ (1,905,500)	Apportionment schedule & PY Adjustments
6300 Lottery Instructional Material	\$ 23,374,916	\$ 23,049,608	\$ 325,308	Revised CY & PY Lottery Rates
1100 Lottery	\$ 84,292,507	\$ 83,765,061	\$ 527,446	Revised CY & PY Lottery Rates
0000 State Mandate Block Grant	\$ 18,726,623	\$ 18,308,794	\$ 417,829	Apportionment schedule
6512 SP ED:Mental Health Services	\$ 36,283,412	\$ 36,273,459	\$ 9,953	Apportionment schedule

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2013-14**

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

The District does not plan to issue 2013-14 TRANS.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2013-14 are based on actual expenditures through January 31, 2014, and the remaining five months were projected based on expenditure patterns in FY 2012-13, supplemented by specific information about factors that would cause expenditures to vary from prior year.

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

EMPLOYEE BENEFITS

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

Employee statutory benefit rates are as follows:

STRS	8.250%	
PERS	11.442%	Safety PERS Members 31.821%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.050%	
Workers' Comp.	2.950%	
PARS	3.750%	

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is projected to be \$99,574,832, and total expenditures are projected to be \$99,574,832.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. \$16,286,010 in project expenditures from COPs issued in prior years are expected in the current fiscal year. These project expenditures will be recorded in objects 1000 to 6999. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$36,116,255 in 01-7619.

EDUCATION PROTECTION ACT (EPA)

EPA funds totaling \$510,037,612 will be spent on teachers' salaries and benefits.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$615.2 million, which is \$22.5 million higher than the audited actual ending balance for 2012-13.

Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name)													
	January	February	March	April	May	June	July	August	September	October	November	December	January	February
A. BEGINNING CASH							391,809,704.00	783,523,392.00	644,421,011.00	842,317,544.00	702,682,991.00	734,179,917.00	1,199,477,820.00	1,171,174,613.00
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment														
Property Taxes							331,227,223.00	211,902,189.00	317,738,782.00	250,122,675.00	271,181,116.00	424,523,049.00	271,181,116.00	693,550,284.00
Miscellaneous Funds							14,404,907.00	20,660,612.00	11,140,858.00	0.00	27,818,924.00	352,773,745.00	95,267,012.00	63,003,665.00
Federal Revenue							(7,289,924.00)	(14,579,847.00)	(10,373,918.00)	(10,345,636.00)	(11,995,935.00)	(10,397,192.00)	(2,063,922.00)	(18,712,993.00)
Other State Revenue							3,402,783.00	1,124,141.00	90,280,985.00	(76,704,707.00)	75,339,683.00	123,253,709.00	13,055,977.00	1,513,074.00
Other Local Revenue							427,901,263.00	162,160,119.00	260,267,928.00	87,575,481.00	109,167,204.00	34,561,668.00	115,579,304.00	(453,233,956.00)
Interfund Transfers In							8,288,161.00	4,024,518.00	2,601,108.00	738,007.00	9,221,411.00	4,177,894.00	18,301,068.00	7,587,533.00
All Other Financing Sources							0.00	8,400,000.00	208,218,514.00	81,343,818.00	68,870,857.00	77,870,857.00	69,531,231.00	85,820,107.00
TOTAL RECEIPTS							786,568,525.00	53,133,678.00	7,732,017.00	44,508,326.00	8,720,634.00	5,263,534.00	9,193,134.00	7,481,057.00
C. DISBURSEMENTS														
Certificated Salaries							302,668,791.00	322,539,342.00	319,699,827.00	339,237,277.00	303,189,910.00	287,748,199.00	307,305,961.00	407,975,556.00
Classified Salaries							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies							87,111,812.00	117,518,662.00	84,445,296.00	101,990,555.00	79,011,175.00	146,299,134.00	111,943,155.00	92,429,575.00
Services							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out							0.00	11,018,439.00	268,361,177.00	75,263,450.00	96,889,199.00	80,078,566.00	78,576,309.00	77,016,497.00
All Other Financing Uses							5,074,234.00	135,051,348.00	17,203,441.00	381,215.00	47,736,580.00	32,603,452.00	120,522,702.00	573,561.00
TOTAL DISBURSEMENTS							394,654,837.00	586,127,791.00	689,709,741.00	516,872,497.00	526,826,868.00	546,729,351.00	618,348,127.00	577,995,183.00
D. BALANCE SHEET TRANSACTIONS														
Assets														
Cash Not in Treasury							693,746,052.29							
Accounts Receivable							844,213,967.45							
Due From Other Funds							8,444,786.12							
Stores							15,817,843.96							
Prepaid Expenditures							22,463.00							
Other Current Assets							0.00							
SUBTOTAL ASSETS							1,562,245,112.82							
Liabilities														
Accounts Payable							462,198,591.49							
Due To Other Funds							44,786.12							
Current Loans							793,693,997.45							
Deferred Revenues							10,894,466.15							
SUBTOTAL LIABILITIES							1,266,831,841.21							
Operating														
Suspense Clearing														
TOTAL BALANCE SHEET TRANSACTIONS							295,413,271.61							
E. NET INCREASE/DECREASE (B - C + D)							391,713,688.00	(139,102,381.00)	197,896,533.00	(139,634,553.00)	31,496,926.00	465,297,903.00	(28,303,207.00)	(190,966,412.00)
F. ENDING CASH (A + E)							783,523,392.00	644,421,011.00	842,317,544.00	702,682,991.00	734,179,917.00	1,199,477,820.00	1,171,174,613.00	960,188,201.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
January	980,188,201.00	1,091,180,948.00	952,487,778.00	677,072,648.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
8010-8019 Principal Apportionment	356,146,250.00	138,568,862.00	0.00	116,366,250.00	491,501,138.00	(373,203,530.00)	3,500,805,404.00	3,500,805,404.00
8020-8079 Property Taxes	239,997.00	210,589,355.00	156,993,545.00	49,079,468.00	487,281.00	0.00	1,002,629,369.00	1,002,629,369.00
8080-8089 Miscellaneous Funds	(11,936,571.00)	(10,304,723.00)	(11,039,672.00)	(26,671,386.00)	(63,836,058.00)	64,267,183.00	(145,290,594.00)	(145,290,594.00)
8100-8299 Federal Revenue	137,663,030.00	13,065,342.00	83,323,472.00	28,947,197.00	258,481,232.00	(182,493,686.00)	570,252,132.00	570,252,132.00
8300-8599 Other State Revenue	36,990,773.00	6,146,540.00	76,645.00	8,444.00	560,783,073.00	(524,747,427.00)	823,237,029.00	823,237,029.00
8600-8799 Other Local Revenue	1,422,179.00	6,009,153.00	5,922,428.00	22,145,398.00	77,178,034.00	(50,227,076.00)	117,389,816.00	117,389,816.00
8910-8929 Interfund Transfers In	143,367,415.00	22,170,143.00	36,500,000.00	204,380,751.00	(983,595,991.00)		22,907,702.00	22,907,702.00
8930-8979 All Other Financing Sources	15,915,443.00	31,196,957.00	19,606,780.00	33,052,907.00	(243,593,579.00)		845,000.00	845,000.00
TOTAL RECEIPTS	679,808,516.00	417,441,629.00	291,383,198.00	427,309,029.00	97,405,130.00	(1,066,414,536.00)	5,892,775,858.00	5,892,775,858.00
C. DISBURSEMENTS								
1000-1999 Certificated Salaries	397,759,035.00	366,363,089.00	414,239,381.00	363,436,094.00	827,331,276.00	(203,897,000.00)	4,745,596,738.00	2,607,677,350.00
2000-2999 Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	797,037,088.00
3000-3999 Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,340,892,298.42
4000-4999 Books and Supplies	94,355,165.00	115,818,684.00	113,719,424.00	199,693,444.00	(158,405,686.00)	(258,301,591.91)	927,628,807.09	211,149,691.67
5000-5999 Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	725,967,053.00
6000-6599 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,243,834.00
7000-7499 Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,731,771.00)
7600-7629 Interfund Transfers Out	76,343,477.00	72,810,281.00	38,382,693.00	289,056,970.00	(966,700,800.00)	0.00	197,096,252.00	197,096,252.00
7630-7699 All Other Financing Uses	358,092.00	1,142,745.00	456,830.00	6,360,502.00	(367,464,702.00)	0.00	0.00	0.00
TOTAL DISBURSEMENTS	568,815,769.00	556,134,799.00	566,798,328.00	848,547,010.00	(665,239,912.00)	(462,198,591.91)	5,870,321,797.09	5,870,321,797.09
D. BALANCE SHEET TRANSACTIONS								
Assets								
9111-9199 Cash Not in Treasury					(659,445,398.00)	693,746,052.00	34,300,654.00	
9200-9299 Accounts Receivable					480,350,732.00	844,213,967.00	1,324,564,699.00	
9310 Due From Other Funds					0.00	8,444,786.00	8,444,786.00	
9320 Stores					0.00	15,817,844.00	15,817,844.00	
9330 Prepaid Expenditures					0.00	22,463.00	22,463.00	
9340 Other Current Assets					0.00	0.00	0.00	
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	(179,094,666.00)	1,562,245,112.00	1,383,150,446.00	
Liabilities								
9500-9599 Accounts Payable					206,726,998.00	462,198,591.00	668,925,589.00	
9610 Due To Other Funds					0.00	44,786.00	44,786.00	
9640 Current Loans					(780,000,000.00)	793,693,997.00	13,693,997.00	
9650 Deferred Revenues					0.00	10,894,466.00	10,894,466.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	(573,273,002.00)	1,286,831,840.00	693,558,838.00	
9910 Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	0.00	394,178,336.00	295,413,272.00	689,591,608.00	
E. NET INCREASE/DECREASE (B - C + D)								
	110,992,747.00	(138,693,170.00)	(275,415,130.00)	(421,237,981.00)	1,156,823,378.00	(308,802,672.09)	712,045,668.91	22,454,060.91
F. ENDING CASH (A + E)	1,091,180,948.00	952,487,778.00	677,072,648.00	255,834,667.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							1,103,855,372.91	

Object	January	July	August	September	October	November	December	January	February	Beginning Balance (Per City)
A. BEGINNING CASH										
B. RECEIPTS										
LCCF/Revenue Limit Sources										
Principal Apportionment	637,692,467.00	146,191,329.00	400,644,392.00	263,144,392.00	400,644,392.00	263,144,392.00	400,644,392.00	263,144,392.00	320,305,750.00	
Property Taxes	13,281,115.00	19,233,182.00	10,271,710.00	25,648,644.00	0.00	25,648,644.00	313,982,496.00	126,188,862.00	66,350,003.00	
Miscellaneous Funds	(6,240,175.00)	(12,480,349.00)	(7,229,716.00)	(9,486,773.00)	(8,074,116.00)	(9,486,773.00)	814,081.00	(16,190,009.00)	(13,621,022.00)	
Federal Revenue	4,282,786.00	1,524,341.00	92,455,092.00	4,062,303.00	4,062,303.00	96,138,118.00	139,773,943.00	21,578,403.00	1,584,325.00	
Other State Revenue	110,915,981.00	62,644,723.00	112,722,841.00	59,331,238.00	59,331,238.00	90,331,357.00	31,328,008.00	83,657,739.00	29,553,988.00	
Other Local Revenue	8,101,513.00	4,144,893.00	2,593,967.00	1,809,150.00	1,809,150.00	8,948,862.00	6,869,078.00	12,702,117.00	7,512,136.00	
Interfund Transfers In	0.00	7,288,260.00	196,037,697.00	75,664,076.00	75,664,076.00	84,841,912.00	69,654,515.00	47,154,406.00	14,425,809.00	
All Other Financing Sources	3,870,502.00	28,661,700.00	1,618,623.00	24,501,073.00	24,501,073.00	3,578,896.00	13,392,503.00	34,155,591.00	5,653,275.00	
TOTAL RECEIPTS	771,904,189.00	257,208,079.00	809,114,606.00	420,438,116.00	420,438,116.00	543,145,408.00	976,399,017.00	572,391,501.00	431,764,264.00	
C. DISBURSEMENTS										
Certificated Salaries	341,760,945.00	362,519,623.00	360,109,325.00	383,585,144.00	383,585,144.00	335,886,631.00	342,373,629.00	373,505,889.00	384,769,005.00	
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Books and Supplies	90,477,064.00	121,755,324.00	89,272,719.00	105,667,516.00	105,667,516.00	95,163,865.00	120,754,104.00	155,316,370.00	101,227,717.00	
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers Out	0.00	9,847,532.00	239,834,384.00	67,262,945.00	67,262,945.00	86,599,877.00	101,788,243.00	76,246,153.00	32,905,648.00	
All Other Financing Uses	6,444,277.00	(311,116.00)	21,818,670.00	478,629.00	478,629.00	60,707,306.00	1,174,613.00	41,798,228.00	910,528.00	
TOTAL DISBURSEMENTS	438,682,286.00	493,811,383.00	711,035,098.00	558,994,234.00	558,994,234.00	578,347,699.00	566,090,589.00	646,866,640.00	519,812,898.00	
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not in Treasury	9111-9199	34,300,654.00								
Accounts Receivable	9200-9299	1,324,564,699.00								
Due From Other Funds	9310	8,444,786.00								
Stores	9320	15,817,844.00								
Prepaid Expenditures	9330	22,463.00								
Other Current Assets	9340	0.00								
SUBTOTAL ASSETS		1,383,150,446.00								
Liabilities										
Accounts Payable	9500-9599	688,925,589.00								
Due To Other Funds	9610	44,786.00								
Current Loans	9640	13,693,997.00								
Deferred Revenues	9650	10,894,466.00								
SUBTOTAL LIABILITIES		683,558,838.00								
Nonoperating										
Suspense Clearing	9910	0.00								
TOTAL BALANCE SHEET TRANSACTIONS		689,591,608.00								
E. NET INCREASE/DECREASE										
TOTAL BALANCE SHEET										
(B - C + D)		333,221,903.00	(236,603,284.00)	98,079,509.00	(136,556,118.00)	(35,202,291.00)	410,308,428.00	(74,475,139.00)	(88,048,634.00)	
F. ENDING CASH (A + E)		589,056,570.00	352,453,286.00	450,532,794.00	313,976,676.00	278,774,385.00	689,082,813.00	614,607,674.00	526,559,040.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Los Angeles Unified
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name)								
January								
A. BEGINNING CASH	526,559,040.00	636,284,989.00	731,205,038.00	784,550,996.00				
B. RECEIPTS								
LFFF/Revenue Limit Sources								
Principal Apportionment	457,805,750.00	320,305,750.00	320,305,750.00	457,805,750.00	0.00	(400,798,511.00)	3,850,335,995.00	3,850,335,995.00
Property Taxes	252,745.00	221,774,468.00	165,332,004.00	51,686,245.00	(13,015,289.00)		1,000,986,185.00	1,000,986,185.00
Miscellaneous Funds	(8,698,524.00)	(7,500,717.00)	(9,035,680.00)	(995,599.00)	(62,224,767.00)		(159,953,366.00)	(159,953,366.00)
Federal Revenue	136,030,954.00	14,034,591.00	83,426,354.00	26,989,338.00	164,538,995.00	(161,138,461.00)	625,221,082.00	625,221,082.00
Other State Revenue	44,625,741.00	22,180,282.00	2,658,501.00	38,367,801.00	356,101,457.00	(350,433,973.00)	693,985,665.00	693,985,665.00
Other Local Revenue	1,431,642.00	5,663,167.00	5,952,164.00	21,474,371.00	101,403,202.00	(78,284,195.00)	110,322,067.00	110,322,067.00
Interfund Transfers In	35,126,770.00	13,288,772.00	30,900,000.00	234,926,065.00	(789,308,282.00)		0.00	0.00
All Other Financing Sources	10,521,597.00	20,719,575.00	12,840,271.00	10,191,243.00	(168,204,843.00)	(990,655,140.00)	1,500,000.00	1,500,000.00
TOTAL RECEIPTS	677,106,669.00	610,465,868.00	613,379,364.00	840,445,214.00	(410,709,527.00)		6,122,397,628.00	6,122,397,628.00
C. DISBURSEMENTS								
Certificated Salaries	374,204,076.00	343,618,790.00	389,372,232.00	331,240,214.00	1,174,466,350.00	(568,053,468.00)	4,929,358,385.00	4,929,358,385.00
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	104,481,246.00	126,604,078.00	125,585,872.00	216,362,238.00	(164,722,983.00)	(100,872,121.00)	1,187,073,029.00	1,187,073,029.00
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	88,233,612.00	43,560,736.00	44,456,730.00	356,329,385.00	(830,015,990.00)		217,039,255.00	217,039,255.00
All Other Financing Uses	461,786.00	1,762,215.00	618,572.00	9,182,162.00	(145,045,870.00)		0.00	0.00
TOTAL DISBURSEMENTS	567,380,720.00	515,545,819.00	560,033,406.00	913,113,999.00	(65,318,493.00)	(669,925,589.00)	6,333,470,669.00	6,333,470,669.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury					0.00	34,300,654.00	34,300,654.00	
Accounts Receivable					(777,761,100.00)	1,324,564,699.00	546,803,599.00	
Due From Other Funds					0.00	8,444,786.00	8,444,786.00	
Stores					0.00	15,817,844.00	15,817,844.00	
Prepaid Expenditures					0.00	22,463.00	22,463.00	
Other Current Assets					0.00	0.00	0.00	
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	(777,761,100.00)	1,383,150,446.00	605,389,346.00	
Liabilities								
Accounts Payable					340,817,776.00	668,925,590.00	1,009,743,366.00	
Due To Other Funds					0.00	44,786.00	44,786.00	
Current Loans					0.00	13,693,997.00	13,693,997.00	
Deferred Revenues					0.00	10,894,466.00	10,894,466.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	340,817,776.00	693,558,839.00	1,034,376,615.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS					(1,118,578,876.00)	689,591,607.00	(428,987,269.00)	
E. NET INCREASE/DECREASE (B - C + D)	109,725,949.00	94,920,049.00	53,345,958.00	(72,668,785.00)	(1,463,969,910.00)	367,862,056.00	(640,050,310.00)	(211,073,041.00)
F. ENDING CASH (A + E)	636,284,989.00	731,205,038.00	784,550,996.00	711,882,211.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							(384,225,643.00)	

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
SECOND INTERIM FINANCIAL REPORT
2013-14**

RECEIPTS	Revenues and other receipts are primarily based on 2013-14 actuals to January 2014 and projected forward based on scheduled release of apportionments and property taxes, as well as expected receipt of various categorical programs.
DISBURSEMENTS	Disbursements are projected based on Actuals from July 2013 to January 2014.
SALARIES & BENEFITS	Totals consist of current year-to-date actuals to January 2014 and projected salaries and benefits for the rest of the year. The totals also reflect projected higher disbursements for health and benefit costs for the second half of the fiscal year.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on 2013-14 actuals to January 2014 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 2013-14 data. Interfund 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, and Cafeteria Fund.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	4,358,144,179.00	7.65%	4,691,368,814.00	5.88%	4,967,097,222.00
2. Federal Revenues	8100-8299	570,252,132.00	9.64%	625,221,082.00	-1.23%	617,525,754.00
3. Other State Revenues	8300-8599	823,237,029.00	-15.70%	693,985,665.11	-9.74%	626,381,599.00
4. Other Local Revenues	8600-8799	117,389,816.00	-6.02%	110,322,067.00	15.25%	127,141,572.00
5. Other Financing Sources						
a. Transfers In	8900-8929	22,907,702.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	845,000.00	77.51%	1,500,000.00	0.00%	1,500,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,892,775,858.00	3.90%	6,122,397,628.11	3.55%	6,339,646,147.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,607,677,350.00		2,613,902,480.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,225,130.00		(46,150,469.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,607,677,350.00	0.24%	2,613,902,480.00	-1.77%	2,567,752,011.00
2. Classified Salaries						
a. Base Salaries				797,037,089.00		790,160,209.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,876,880.00)		(4,481,211.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	797,037,089.00	-0.86%	790,160,209.00	-0.57%	785,678,998.00
3. Employee Benefits	3000-3999	1,340,882,298.42	13.75%	1,525,295,696.00	-3.04%	1,478,978,353.00
4. Books and Supplies	4000-4999	211,149,691.67	73.44%	366,207,923.00	-9.91%	329,915,121.00
5. Services and Other Operating Expenditures	5000-5999	725,967,053.00	-1.31%	716,480,814.00	15.00%	823,921,308.00
6. Capital Outlay	6000-6999	6,243,834.00	46.04%	9,118,603.00	-24.70%	6,866,202.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,170,689.00	0.00%	2,170,689.00	0.00%	2,170,689.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,902,460.00)	-5.57%	(16,905,000.00)	-15.44%	(14,295,386.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	197,096,252.00	10.12%	217,039,255.00	-2.78%	211,015,904.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(110,700,000.00)
11. Total (Sum lines B1 thru B10)		5,870,321,797.09	6.02%	6,223,470,669.00	-2.28%	6,081,303,200.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		22,454,060.91		(101,073,040.89)		258,342,947.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		592,716,834.63		615,170,895.54		514,097,854.65
2. Ending Fund Balance (Sum lines C and D1)		615,170,895.54		514,097,854.65		772,440,801.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	18,513,293.71		17,544,313.00		17,544,313.00
b. Restricted	9740	182,895,640.06		107,031,180.17		102,928,840.17
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	343,096,182.18		213,615,459.00		586,572,450.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
2. Unassigned/Unappropriated	9790	5,289,999.59		110,531,122.48		19,418.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		615,170,895.54		514,097,854.65		772,440,801.65

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
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	65,375,780.00		65,375,780.00		65,375,780.00
c. Unassigned/Unappropriated	9790	5,289,999.59		110,531,122.48		19,418.48
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	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 E2b)		70,665,779.59		175,906,902.48		65,395,198.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.20%		2.83%		1.08%
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 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		487,366.81		473,862.00		458,622.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,870,321,797.09		6,223,470,669.00		6,081,303,200.00
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)		5,870,321,797.09		6,223,470,669.00		6,081,303,200.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		58,703,217.97		62,234,706.69		60,813,032.00
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)		58,703,217.97		62,234,706.69		60,813,032.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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. LCFR/Revenue Limit Sources	8010-8099	4,358,144,179.00	7.65%	4,691,368,814.00	5.88%	4,967,097,222.00
2. Federal Revenues	8100-8299	19,809,117.00	1.92%	20,190,240.00	0.00%	20,190,240.00
3. Other State Revenues	8300-8599	111,157,410.00	-5.34%	105,223,237.00	-2.01%	103,112,780.00
4. Other Local Revenues	8600-8799	99,855,154.00	-7.33%	92,539,930.00	19.78%	110,845,563.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,572,961.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	845,000.00	77.51%	1,500,000.00	0.00%	1,500,000.00
c. Contributions	8980-8999	(896,574,352.96)	1.72%	(911,970,806.00)	7.80%	(983,085,489.00)
6. Total (Sum lines A1 thru A5c)		3,711,809,468.04	7.73%	3,998,851,415.00	5.52%	4,219,660,316.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,803,137,086.00		1,835,335,081.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				32,197,995.00		(10,015,134.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,803,137,086.00	1.79%	1,835,335,081.00	-0.55%	1,825,319,947.00
2. Classified Salaries						
a. Base Salaries				448,690,797.00		455,804,947.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,114,150.00		(17,628.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	448,690,797.00	1.59%	455,804,947.00	0.00%	455,787,319.00
3. Employee Benefits	3000-3999	882,128,453.00	21.64%	1,072,978,160.00	-4.75%	1,021,994,265.00
4. Books and Supplies	4000-4999	106,150,308.59	46.78%	155,808,321.00	30.88%	203,928,781.00
5. Services and Other Operating Expenditures	5000-5999	362,602,313.00	6.81%	387,309,150.00	5.48%	408,521,160.00
6. Capital Outlay	6000-6999	4,906,893.00	23.29%	6,049,559.00	-2.18%	5,917,577.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,170,689.00	0.00%	2,170,689.00	0.00%	2,170,689.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(74,069,554.00)	46.40%	(108,435,166.00)	-38.45%	(66,740,613.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	197,096,252.00	10.12%	217,039,255.00	-2.78%	211,015,904.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		(110,700,000.00)
11. Total (Sum lines B1 thru B10)		3,732,813,237.59	7.80%	4,024,059,996.00	-1.66%	3,957,215,029.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(21,003,769.55)		(25,208,581.00)		262,445,287.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		453,279,025.03		432,275,255.48		407,066,674.48
2. Ending Fund Balance (Sum lines C and D1)		432,275,255.48		407,066,674.48		669,511,961.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	18,513,293.71		17,544,313.00		17,544,313.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	343,096,182.18		213,615,459.00		586,572,450.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
2. Unassigned/Unappropriated	9790	5,289,999.59		110,531,122.48		19,418.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		432,275,255.48		407,066,674.48		669,511,961.48

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
c. Unassigned/Unappropriated	9790	5,289,999.59		110,531,122.48		19,418.48
(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		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 (Sum lines E1a thru E2c)						
		70,665,779.59		175,906,902.48		65,395,198.48

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.

Other Adjustments represent balancing proposals or recommendations that will be submitted to the Board to address shortfall in 2015-16.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	550,443,015.00	9.92%	605,030,842.00	-1.27%	597,335,514.00
3. Other State Revenues	8300-8599	712,079,619.00	-17.32%	588,762,428.11	-11.12%	523,268,819.00
4. Other Local Revenues	8600-8799	17,534,662.00	1.41%	17,782,137.00	-8.36%	16,296,009.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,334,741.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	896,574,352.96	1.72%	911,970,806.00	7.80%	983,085,489.00
6. Total (Sum lines A1 thru A5c)		2,180,966,389.96	-2.63%	2,123,546,213.11	-0.17%	2,119,985,831.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				804,540,264.00		778,567,399.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(25,972,865.00)		(36,135,335.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	804,540,264.00	-3.23%	778,567,399.00	-4.64%	742,432,064.00
2. Classified Salaries						
a. Base Salaries				348,346,292.00		334,355,262.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,991,030.00)		(4,463,583.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	348,346,292.00	-4.02%	334,355,262.00	-1.33%	329,891,679.00
3. Employee Benefits	3000-3999	458,753,845.42	-1.40%	452,317,536.00	1.03%	456,984,088.00
4. Books and Supplies	4000-4999	104,999,383.08	100.38%	210,399,602.00	-40.12%	125,986,340.00
5. Services and Other Operating Expenditures	5000-5999	363,364,740.00	-9.41%	329,171,664.00	26.20%	415,400,148.00
6. Capital Outlay	6000-6999	1,336,941.00	129.56%	3,069,044.00	-69.09%	948,625.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	56,167,094.00	62.96%	91,530,166.00	-42.70%	52,445,227.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,137,508,559.50	2.90%	2,199,410,673.00	-3.42%	2,124,088,171.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		43,457,830.46		(75,864,459.89)		(4,102,340.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		139,437,809.60		182,895,640.06		107,031,180.17
2. Ending Fund Balance (Sum lines C and D1)		182,895,640.06		107,031,180.17		102,928,840.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	182,895,640.06		107,031,180.17		102,928,840.17
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
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		182,895,640.06		107,031,180.17		102,928,840.17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
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.						
Please see attached						

Los Angeles Unified School District

2013-14 Second Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION
FISCAL YEARS 2014-15 AND 2015-16**

Major Revenue Assumptions

	<u>2014-15</u>	<u>2015-16</u>	
1. Enrollment			
Non-charter schools	500,109	483,917	
Fiscally-dependent (locally-funded) charter schools	41,790	42,078	
Fiscally-independent (direct-funded) charter schools	102,538	109,481	
Total	644,437	635,476	
2. Funded LCFF Average Daily Attendance			
Non-charter schools	481,601.10	468,036.92	
Fiscally-dependent charter schools	39,856.05	40,130.94	
County Office Community Day School	0.00	0.00	
County Office Special Day Class	0.00	0.00	
Total	521,457.15	508,167.86	
3. COLA			
LCFF	0.86%	2.12%	
Special Education (AB602)	0.86%	2.12%	
4. Base Grant Rates			
Grades K-3	\$7,012	\$7,161	
Grades 4-6	\$7,117	\$7,268	
Grades 7-8	\$7,328	\$7,483	
Grades 9-12	\$8,491	\$8,671	
5. LCFF Variables (non-charter schools only)			
Supplemental Add-on Percentage	80.61%	80.61%	
Concentration Add-on Percentage	25.61%	25.61%	
2012-13 Total Categorical Funding (non-charter schs.)	\$1,312,492,651	\$1,312,492,651	
2012-13 Hold Harmless Revenue Limit Per ADA	\$5,346.34	\$5,346.34	
Gap Funding Percentage	28.05%	33.95%	
EPA Percentage	11.80%	11.80%	
6. % of Unduplicated Count To Enrollment (FY 2014-15)			
	Enrollment	Unduplicated Count	% of Undup. Count to Enr.
Non-charter schools	500,109	403,138	80.61%
Locally-funded charter schools	41,790	15,842	37.91%
Average	541,899	418,980	77.32%

Note: The same % of unduplicated count to enrollment was used in 2015-16.

7. Federal revenues assume no sequestration.

2013-14 Second Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION
FISCAL YEARS 2014-15 AND 2015-16**

Major Revenue Assumptions (continued)

	<u>2014-15</u>	<u>2015-16</u>
8. California State Lottery – Rates Per ADA		
Unrestricted	\$126.00	\$126.00
Restricted	\$31.00	\$31.00

Major Expenditure Assumptions for 2014-15

1. **Certificated Salaries** are based on 2013-14 level adjusted for known changes that are either increases or decreases.

	Inc./(Dec.) In Millions
Economic Impact Aid	\$40.0
Step and Column Salary Adjustment	32.3
Various Grants	(20.7)
Reduced Cost due to Enrollment Decline	(35.4)
2013-14 Onetime Items (mostly CEIS*)	(9.1)
All Other Items	(0.9)
Total	\$ 6.2

*CEIS-Coordinated Early Intervening Services (one-time program/expenditure in 2013-14)

2. **Classified Salaries** are based on 2013-14 level adjusted for known changes that are either increases or decreases.

	Inc./(Dec.) In Millions
Economic Impact Aid	\$2.8
School Staff and Resources	4.6
Various Grants	(13.8)
All Other Items	(0.5)
Total	(\$6.9)

3. With the exception of Health and Medical costs, **Employee Benefits** are based on estimated salaries and corresponding rates for retirement, workers' compensation, and unemployment. Estimates for **Health and Medical** costs are based on 2013-14 requirement adjusted for changes in the number of participants and rate per participant. An amount of \$75.9 million is contributed to Other Post-Employment Benefits (OPEB). An OPEB Trust Fund is assumed to have been established and the prior years' contribution of \$135.4 million is transferred to the Trust Fund.

2013-14 Second Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION
FISCAL YEARS 2014-15 AND 2015-16**

Major Expenditure Assumptions for 2014-15 (continued)

Other expenses (4000-6000) are based on 2013-14 level adjusted for known changes that are either increases or reductions.

- a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$19.6 million is based on CPI at 2.20%.
 - b. One-time items of \$47.8 million including Common Core Implementation Funding.
 - c. Includes expenditures relating to Charter Schools portion of AB602 and Federal IDEA of \$8.6 million.
4. **Ongoing and Major Maintenance Account** set-aside is 1.6% of total General Fund expenditures.
 5. **Reserve for Economic Uncertainties** is at 1% of total General Fund expenditures and Other Financing Uses.
 6. Indirect Cost Rate is at 5.19%.
 7. There is no additional set-aside in Reserve for Revenue Uncertainty.

Major Expenditure Assumptions for 2015-16

1. **Certificated Salaries** are based on 2014-15 level adjusted for known changes that are either increases or decreases.

	Inc./ (Dec.) In Millions
Step and Column Salary Adjustment	\$32.1
Quality Education Investment Act (SB1133)	(27.8)
Reduced Cost due to Enrollment Decline	(40.6)
Common Core Implementation Grant	(9.0)
All Other Items	(0.8)
Total	<u><u>(\$46.1)</u></u>

2013-14 Second Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION
FISCAL YEARS 2014-15 AND 2015-16**

Major Expenditure Assumptions for 2015-16 (continued)

2. **Classified Salaries** are based on 2014-15 level adjusted for known changes that are either increases or decreases.

	Inc./(Dec.) In Millions
Quality Education Investment Act (SB1133)	(\$1.2)
2014-15 Onetime Items	(3.3)
Total	(\$4.5)

3. With the exception of Health and Medical costs, **Employee Benefits** are based on estimated salaries and corresponding rates for retirement, workers' compensation, and unemployment. Estimates for **Health and Medical** costs are based on 2014-15 requirement adjusted for changes in number of participants and rate per participant. Additional ongoing contribution of \$23 million for CalSTRS to reflect the required increase in employer contribution should the Legislature enact the proposed funding is provided as well. An amount of \$113.9 million is contributed to Other Post-Employment Benefits (OPEB).
4. **Other expenses** (4000-6000) are based on 2014-15 level adjusted for known changes that are either increases or decreases.
- Inflation on cost of supplies and materials, including utilities and telecommunication of \$14.1 million is based on CPI at 2.40%.
 - Expenditures are reduced in 2015-16 due to one-time 2014-15 items of \$96.7 million that were mostly from Common Core State Standards Implementation Funds which was a one-time program/expenditure that must be spent by 2014-15.
 - \$30 million for Spring textbook allocation is included should there be a required adoption in 2016-17. Assembly Bill X4 2 (Chapter 2, Statutes of 2009-10 Fourth Extraordinary Session) signed on July 28, 2009, suspended the process and procedures for adopting instructional materials, including framework revisions, until the 2013-14 school year. Senate Bill 70 (Chapter 7 of the Statutes of 2011) extended that suspension until the 2015-16 school year.
 - Expenditures relating to Charter Schools portion of AB602 and Federal IDEA of \$6.6 million.
5. **Ongoing and Major Maintenance Account** reverts back to 3% of total General Fund expenditures.
6. **Reserve for Economic Uncertainties** is at 1% of total General Fund Expenditures and Other Financing Uses.

2013-14 Second Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION
FISCAL YEARS 2014-15 AND 2015-16**

Major Expenditure Assumptions for 2015-16 (continued)

7. The Indirect Cost Rate is at 2.91%.
8. Other Adjustments of \$110.7 million represent balancing proposals or recommendations that will be submitted to the Board to address the shortfall in 2015-16.
9. The 2015-16 LCFF “gap funding” of \$361.8 million is set aside as a Reserve For Revenue Uncertainty.

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; otherwise, enter data into the first column for all fiscal years. Second Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2013-14)	492,670.39	492,670.39	0.0%	Met
1st Subsequent Year (2014-15)	481,454.08	481,601.10	0.0%	Met
2nd Subsequent Year (2015-16)	462,762.71	468,036.92	1.1%	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.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	514,544	513,343	-0.2%	Met
1st Subsequent Year (2014-15)	494,537	500,109	1.1%	Met
2nd Subsequent Year (2015-16)	477,939	483,917	1.3%	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)

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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	559,724	667,251	83.9%
Second Prior Year (2011-12)	537,267	662,140	81.1%
First Prior Year (2012-13)	507,596	655,494	77.4%
		Historical Average Ratio:	80.8%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		81.3%

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

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	487,367	513,343	94.9%	Not Met
1st Subsequent Year (2014-15)	473,862	500,109	94.8%	Not Met
2nd Subsequent Year (2015-16)	458,622	483,917	94.8%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The standard ratio of ADA to enrollment above reflects enrollments including charter schools. The current year and out years' ratios reflect enrollments excluding charter schools.

4. CRITERION: LCFF/Revenue Limit

STANDARD: Projected LCFF/revenue limit 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 Limit Standard Percentage Range:

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

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.

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2013-14)	4,332,112,751.00	4,503,434,789.00	4.0%	Not Met
1st Subsequent Year (2014-15)	4,482,612,697.00	4,691,368,814.00	4.7%	Not Met
2nd Subsequent Year (2015-16)	4,577,203,126.00	4,967,097,222.00	8.5%	Not Met

4B. Comparison of District LCFF/Revenue Limit to the Standard

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

- 1a. **STANDARD NOT MET** - Projected LCFF/revenue limit 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 limit.

Explanation:
(required if NOT met)

The revenue limit formula calculates revenues differently from the LCFF formula. More current information for enrollment, ADA, and unduplicated counts have now been reflected in Second Interim.

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	2,892,615,233.84	3,141,602,419.65	92.1%
Second Prior Year (2011-12)	2,943,356,588.30	3,121,393,451.14	94.3%
First Prior Year (2012-13)	2,997,079,807.40	3,368,650,308.55	89.0%
	Historical Average Ratio:		91.8%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.8% to 94.8%	88.8% to 94.8%	88.8% to 94.8%

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B6, B10)		
Current Year (2013-14)	3,133,956,336.00	3,535,716,985.59	88.6%	Not Met
1st Subsequent Year (2014-15)	3,364,118,188.00	3,807,020,741.00	88.4%	Not Met
2nd Subsequent Year (2015-16)	3,303,101,531.00	3,746,199,125.00	88.2%	Not 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)

The ratios in the prior years were high because prior to FY2013, the District recorded the direct support cost to Special Ed which decreased the unrestricted expenditures. In addition, the ratio of unrestricted and benefit costs to total unrestricted expenditures prior to FY2013-14 will not apply as standards anymore because of the reclassification of accounts due to LCFF implementation in 2013-14. For example, expenditures of Economic Impact Aid, most of which are in salaries and benefits, are being reclassified as unrestricted. Such change will cause the ratio to increase.

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 (2013-14)	565,962,442.00	570,252,132.00	0.8%	No
1st Subsequent Year (2014-15)	610,144,548.00	625,221,082.00	2.5%	No
2nd Subsequent Year (2015-16)	587,215,611.00	617,525,754.00	5.2%	Yes

Explanation:
(required if Yes)

Revenue estimates increased and in addition, sequestration was not applied in Second Interim.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	827,532,319.75	823,237,029.00	-0.5%	No
1st Subsequent Year (2014-15)	606,344,291.22	693,985,665.11	14.5%	Yes
2nd Subsequent Year (2015-16)	602,099,848.51	626,381,599.00	4.0%	No

Explanation:
(required if Yes)

QEIA revenue was not estimated during First Interim(\$65.9 M).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	115,671,991.00	117,389,816.00	1.5%	No
1st Subsequent Year (2014-15)	121,582,584.00	110,322,067.00	-9.3%	Yes
2nd Subsequent Year (2015-16)	123,743,751.00	127,141,572.00	2.7%	No

Explanation:
(required if Yes)

The District will not be issuing TRANS for 2014-15, hence the decline in local revenue(\$11.6 M).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	245,542,942.59	211,149,691.67	-14.0%	Yes
1st Subsequent Year (2014-15)	279,439,214.00	366,207,923.00	31.1%	Yes
2nd Subsequent Year (2015-16)	272,014,219.00	329,915,121.00	21.3%	Yes

Explanation:
(required if Yes)

For the current year, projected underspending will for the most part be carried over to 2014-15. Subsequently, the change in 2014-15 is due to carryovers(mostly from Common Core) from 2013-14 that will be spent in 2014-15. And, the change in 2015-16 is due to carryovers(mostly from school accounts) from 2014-15 that will be spent in 2015-16.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	783,142,854.00	725,967,053.00	-7.3%	Yes
1st Subsequent Year (2014-15)	729,574,379.00	716,480,814.00	-1.8%	No
2nd Subsequent Year (2015-16)	823,108,743.00	823,921,308.00	0.1%	No

Explanation:
(required if Yes)

For the current year, the projected decrease is mainly due to lower contributions to the Liability Self-Insurance Fund. At first interim, the larger contribution was shown as an expenditure while at second interim, it was shown as an audit adjustment to beginning balance.

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 (2013-14)	1,509,166,752.75	1,510,878,977.00	0.1%	Met
1st Subsequent Year (2014-15)	1,338,071,423.22	1,429,528,814.11	6.8%	Not Met
2nd Subsequent Year (2015-16)	1,313,059,210.51	1,371,046,925.00	4.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	1,028,685,796.59	937,116,744.67	-8.9%	Not Met
1st Subsequent Year (2014-15)	1,009,013,593.00	1,082,688,737.00	7.3%	Not Met
2nd Subsequent Year (2015-16)	1,095,122,962.00	1,153,836,429.00	5.4%	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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	Revenue estimates increased and in addition, sequestration was not applied in Second Interim.
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	QEIA revenue was not estimated during First Interim(\$65.9 M).
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	The District will not be issuing TRANS for 2014-15, hence the decline in local revenue(\$11.6 M).

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	For the current year, projected underspending will for the most part be carried over to 2014-15. Subsequently, the change in 2014-15 is due to carryovers(mostly from Common Core) from 2013-14 that will be spent in 2014-15. And, the change in 2015-16 is due to carryovers(mostly from school accounts) from 2014-15 that will be spent in 2015-16.
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	For the current year, the projected decrease is mainly due to lower contributions to the Liability Self-Insurance Fund. At first interim, the larger contribution was shown as an expenditure while at second interim, it was shown as an audit adjustment to beginning balance.

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 sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	62,216,712.47	99,574,832.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)			

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. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- 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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the 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.

²A 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	1.2%	2.8%	1.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.4%	0.9%	0.4%

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.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(21,003,769.55)	3,732,813,237.59	0.6%	Not Met
1st Subsequent Year (2014-15)	(25,208,581.00)	4,024,059,996.00	0.6%	Met
2nd Subsequent Year (2015-16)	262,445,287.00	3,957,215,029.00	N/A	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)

For the current year, the deficit spending is primarily due to the declining enrollment with increased district-wide costs. An additional factor is the spending down of designated balances (carryover for specific programs). For FY2014-15, the decrease represents spending down of carryover from prior year.

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 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2013-14)	615,170,895.54	Met
1st Subsequent Year (2014-15)	514,097,854.65	Met
2nd Subsequent Year (2015-16)	772,440,801.65	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 (2013-14)	255,834,667.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$63,000 (greater of)	0	to	300
4% or \$63,000 (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 Reserve for Economic Uncertainties and the 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	487,367	473,862	458,622
District's Reserve Standard Percentage Level:	1%	1%	1%

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 F 1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

- Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,870,321,797.09	6,223,470,669.00	6,081,303,200.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,870,321,797.09	6,223,470,669.00	6,081,303,200.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	58,703,217.97	62,234,706.69	60,813,032.00
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	58,703,217.97	62,234,706.69	60,813,032.00

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	65,375,780.00	65,375,780.00	65,375,780.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,289,999.59	110,531,122.48	19,418.48
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	70,665,779.59	175,906,902.48	65,395,198.48
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	1.20%	2.83%	1.08%
District's Reserve Standard (Section 10B, Line 7):	58,703,217.97	62,234,706.69	60,813,032.00
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)

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?

No

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:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

Yes

1b. If Yes, identify the interfund borrowings:

Cafeteria Fund and Child Development Fund

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, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 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 (2013-14)	(899,464,512.96)	(896,574,352.96)	-0.3%	(2,890,160.00)	Met
1st Subsequent Year (2014-15)	(938,042,525.00)	(911,970,806.00)	-2.8%	(26,071,719.00)	Met
2nd Subsequent Year (2015-16)	(1,009,670,482.00)	(983,085,489.00)	-2.6%	(26,584,993.00)	Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	29,301,923.00	22,907,702.00	-21.8%	(6,394,221.00)	Not Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	202,539,376.00	197,096,252.00	-2.7%	(5,443,124.00)	Met
1st Subsequent Year (2014-15)	201,975,419.00	217,039,255.00	7.5%	15,063,836.00	Not Met
2nd Subsequent Year (2015-16)	200,902,115.00	211,015,904.00	5.0%	10,113,789.00	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. MET - Projected contributions 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)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Primarily due to the elimination of the Transfers In from the Adult Education Fund.

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Primarily due to increased support to Cafeteria Fund.

- 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 commitments¹ 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? No
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:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	1,307,963
Certificates of Participation	23	Various Funds	Fund 56 - Objects 7438 & 7439	396,366,434
General Obligation Bonds	23	Tax Levy	Fund 51 - Objects 7433 & 7434	10,956,555,000
Supp Early Retirement Program				
State School Building Loans		Tax Levy	Fund 53 - Objects 7432 & 7438	0
Compensated Absences		Various Funds		59,763,459

Other Long-term Commitments (do not include OPEB):

Children's Center Fac Revolving Ln	8	Child Development Fund	Fund 12 - Objects 7438 & 7439	633,600
CA Energy Commission Loan		General Fund	Fund 01 - Objects 7438 & 7439	0
Retirement Bonus		Various Funds	Various	71,481,412
Early Retirement Incentive	1	Various Funds	Various	12,036,826

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	947,215	676,202	403,619	226,109
Certificates of Participation	41,141,113	46,559,575	55,380,521	52,892,950
General Obligation Bonds	901,988,840	878,638,868	868,232,397	858,788,301
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	63,435,549	62,743,229	58,771,496	55,051,179

Other Long-term Commitments (continued):

Children's Center Fac Revolving Ln	158,400	79,200	79,200	79,200
CA Energy Commission Loan	0	0	0	0
Retirement Bonus	6,695,755	6,122,383	5,598,001	5,118,532
Early Retirement Incentive	12,234,159	12,036,826	0	0

Total Annual Payments:	1,026,601,031	1,006,856,283	988,465,234	972,156,271
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Has total annual payment increased over prior year (2012-13)? No No No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	11,154,190,000.00	11,154,190,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	11,154,190,000.00	11,154,190,000.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jan 30, 2012	Jan 30, 2012

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2013-14)	1,085,949,000.00	1,085,949,000.00
1st Subsequent Year (2014-15)	1,085,949,000.00	1,085,949,000.00
2nd Subsequent Year (2015-16)	1,085,949,000.00	1,085,949,000.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2013-14)	261,078,327.00	257,999,365.00
1st Subsequent Year (2014-15)	333,500,000.00	323,044,923.00
2nd Subsequent Year (2015-16)	333,500,000.00	326,497,900.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2013-14)	254,896,830.00	254,983,403.00
1st Subsequent Year (2014-15)	299,654,321.00	299,654,321.00
2nd Subsequent Year (2015-16)	322,543,263.00	322,543,263.00

d. Number of retirees receiving OPEB benefits

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2013-14)	38,000	37,000
1st Subsequent Year (2014-15)	37,307	36,348
2nd Subsequent Year (2015-16)	37,307	37,263

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

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	595,804,037.00	625,653,130.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)
- b. Amount contributed (funded) for self-insurance programs
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	225,224,763.00	144,694,750.00
	125,039,715.00	116,745,897.00
	145,785,238.00	147,918,806.00
b.	225,224,763.00	144,694,750.00
	125,039,715.00	116,745,897.00
	145,785,238.00	147,918,806.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of 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?

No

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) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	35,719.4	35,523.7	35,107.7	34,605.7

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

No

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?

Yes

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:

[]

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
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

--

7. Amount included for any tentative salary schedule increases

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
100.0%	100.0%	100.0%

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

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No
No	No	No

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?

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) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	14,897.8	15,030.0	14,996.0	14,954.0

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

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?

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:

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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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

7. Amount included for any tentative salary schedule increases

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
100.0%	100.0%	100.0%

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

Are any new costs negotiated since first interim for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No
No	No	No

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? No
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) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	4,402.9	4,993.4	4,976.9	4,960.4

1a. Have any salary and benefit negotiations been settled since first interim projections? No
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? Yes
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
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

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget 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.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
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?

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)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

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?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

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.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Glossary of Terms
FY 2013-14 Second Interim**

1P	First Interim Financial Report - financial projections which include actuals through October 31 and is due December 15.
2P	Second Interim Financial Report - financial projections which include actuals through January 31 and is due March 15.
ADA	Average daily attendance
P-1 ADA	First Principal Apportionment ADA. ADA count from July 1 through the last school month ending on or before December 31 of a school year.
P-2 ADA	Second Principal Apportionment ADA. ADA count from July 1 through the last school month ending on or before April 15 of a school year.
Annual ADA	ADA count from July 1 through June 30.
AB 602 Funding Model	Provides funding to the SELPAs (special education local plan area) based on a rate per unit of ADA, with an annual cost-of-living adjustment and adjustment for growth (or decline).
ARRA	American Recovery and Reinvestment Act
CAHSEE	California High School Exit Examination
Categorical Programs	Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation.
CBEDS	California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.
CDE	California Department of Education
COLA	Cost-of-Living Adjustment - An increase in funding for government programs, including revenue limits or categorical programs.
CY	Current Year
Deficit Factor	When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.
EPA	Education Protection Account. The account where revenues generated from Proposition 30 are deposited.
FY	Fiscal Year
GATE	Gifted and Talented Education
IASA	Improving America's School Act
IDEA	Individuals with Disabilities Education Act
ISIS	Integrated Student Information System
LCFF	Local Control Funding Formula. The new funding model that replaced the previous revenue limit funding model and eliminates the discrete funding of the majority of the categorical programs.
NCLB	No Child Left Behind
OASDI	Old Age, Survivors', Disability and Health Insurance
PARS	Public Agency Retirement System
PERS	Public Employees' Retirement System
PL94-142	Federal law that mandates a "free and appropriate" education for all disabled children.
Proposition 30	The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. A portion of the new revenues therefore would be used to support increased school funding, with the remainder helping to balance the state budget.
PY	Prior Year
RDAs	Redevelopment Agencies
Revenue Limit	The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. Starting FY 2013-14, it is replaced by the LCFF.
STRS	State Teachers' Retirement System
SUI	State Unemployment Insurance
TRANS	Tax and Revenue Anticipation Notes