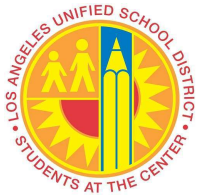




LOS ANGELES UNIFIED SCHOOL DISTRICT

**FIRST INTERIM
FINANCIAL REPORT
Fiscal Year 2021-22**



Board of Education Report

File #: Rep-155-21/22, **Version:** 1

2021-22 First Interim Report, Multi-Year Projections and Fiscal Stabilization Plan Board Resolution
December 14, 2021
Office of the Chief Financial Officer

Action Proposed:

Approve the First Interim Financial Report, which contains a “qualified” certification (enclosed herewith as “Attachment A”) and the Fiscal Stabilization Plan Board Resolution (“Attachment B”). In addition, approve to submit the First Interim to the Los Angeles County Superintendent of Schools.

Background:

Under Education Code (EC) Section 42130, the superintendent of each school district is required to submit two reports to the governing board of the district during each fiscal year. The first and second reports shall cover the financial and budgetary status of the district for the periods ending October 31st and January 31st (“First and Second Interim” reports, respectively). Both reports shall be approved by the district’s governing board no later than 45 days after the close of the period being reported. In addition, EC Sec. 42131 requires the Board to certify 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, based on the current and next two fiscal year forecasts, using one of three certification scenarios:

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

Expected Outcomes:

Upon adoption by the Board, the District files the First Interim Report with the County Superintendent of schools to be in compliance with Education Code requirements.

The District staff anticipates Board’s consideration for possibly a different certification at Second Interim reporting such as to certify positive or present options to achieve a balanced budget.

Board Options and Consequences:

The Board may accept the staff’s determination of a qualified condition or approve with a modification in the revenue and expenditure projections and certify positive. It must be noted that most of the District expenditures are driven by matters of compensation.

A district with a qualified or negative certification at the first 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 will probably make repayment of such debt issuance. Los Angeles County of Education (LACOE) may also impose various restrictions on the District that in addressing financial issues raised in interim reports. Finally, rating agencies may consider interim reports when evaluating credit ratings.

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

Policy Implications:

Submission of the District's 2021-22 First Interim Financial Report and of the Fiscal Stabilization Plan Board Resolution shall comply with Education Code and LACOE requirements.

Budget Impact:

This report includes a Fiscal Stabilization Plan Board Resolution whereby the Board commits to address the projected deficit to restore and maintain reserves at the required statutory level.

Student Impact:

The District shall gear towards achieving a balanced budget to continue to operate and serve its student population.

Equity Impact:

See attached.

Issues and Analysis:

The District continues to be challenged with a structural deficit wherein current year on-going expenditures are greater than projected on-going revenues. Revenue and expenditure projections will be revisited at Second Interim to strategize on a balanced budget.

Attachments:

Attachment A - 2021-22 First Interim Financial Report and Multi-Year Projections

Attachment B - Fiscal Stabilization Plan Board Resolution

Informatives:

None

Submitted:

11/15/21

RESPECTFULLY SUBMITTED,



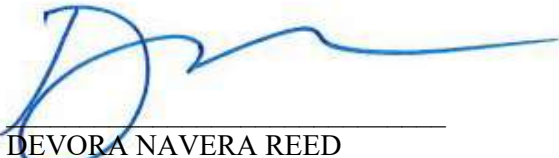
MEGAN K. REILLY
Interim Superintendent

APPROVED BY:



PEDRO SALCIDO
Interim Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

APPROVED & PRESENTED BY:



DAVID D. HART
Chief Financial Officer
Office of the Chief Financial Officer

☒ Approved as to form.

REVIEWED BY:



TONY ATIENZA
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement.



LOS ANGELES UNIFIED SCHOOL DISTRICT

**FIRST INTERIM
FINANCIAL REPORT
Fiscal Year 2021-22**

2021-22 FIRST INTERIM FINANCIAL REPORT, MULTI-YEAR PROJECTIONS, AND FISCAL STABILIZATION PLAN BOARD RESOLUTION

This section provides an overview of the District’s 2021-22 First Interim Financial Report and multi-year projections. As required under Education Code Section 42100, this report shall be submitted to the Los Angeles County Office of Education (LACOE) on or before December 15, 2021. The Board is requested to certify the District’s financial condition as “Qualified¹,” meaning that the District may not be able to meet its financial obligations in 2023-24 due to pending completion of all labor union negotiations.

Highlights

- The First Interim Report projects a General Fund (unassigned/unrestricted) ending balance of \$1,542.0 million in 2021-22, and this is factored to balance future years. This ending balance is \$239.5 million higher than the Modified Budget as of October 31, 2021² (See Appendix I, Tables 1 to 4, for variances between Modified Budget and First Interim).
- For 2021-22, the District is expected to meet its financial commitments and its 5% General Fund ending balance requirement as set forth in the District’s Budget and Finance Policy.
- As of First Interim, the forecasted outyear changes in expenditures and revenues resulted in a cumulative ending balance of \$55 million at the end of 2023-24. This ending balance is \$70.4 million lower than the initial projection of \$125.4 million at Revised Budget (August). (See Appendix II for the details of changes in 2022-23 and 2023-24 Unrestricted General Fund)

Reserve Levels Continue to Decrease in Future Years

The statutory reserve requirement for the District is 1% of total expenditures and other financing uses in 2021-22. It should be noted that LA Unified’s enrollment is currently projected to decline at an average annual rate of 3%. The projected statutory reserve requirement becomes 2% in 2022-23 as a result of LA Unified’s average daily attendance (ADA) falling below 400,001. As shown in the chart below, LA Unified’s estimated ending balance for one-time reserve continues to decline in future years, as projected on-going expenditures exceed on-going revenues (i.e. deficit spending). In FY 2021-22, the anticipated decline in revenue is temporarily mitigated by the 2020-21 “hold

¹ A *positive* certification indicates that based on current projections, the district *will* meet its financial obligations for the current fiscal year and two subsequent years.

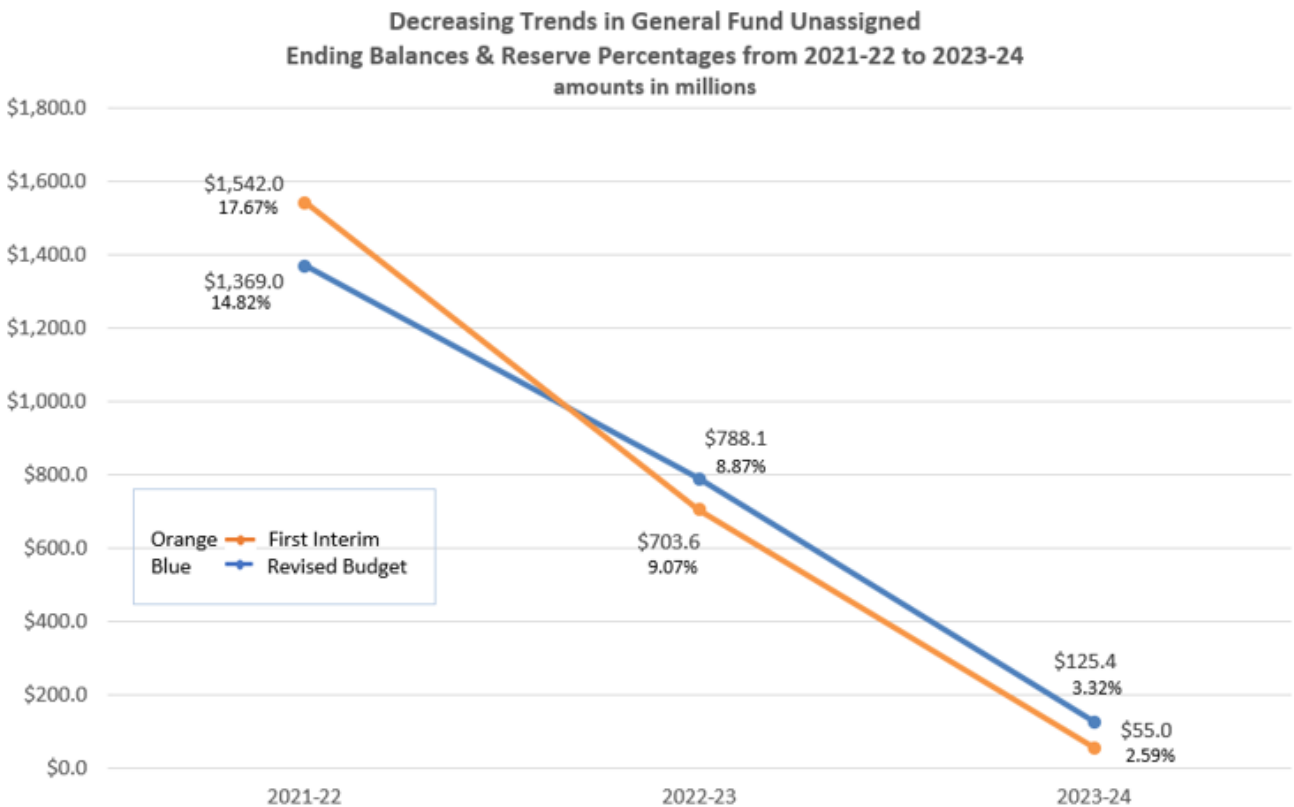
A *qualified* certification indicates that the district *may not* be able to meet its financial obligations for the current or two subsequent fiscal years.

A *negative* certification indicates that the district *will not* be able to meet its financial obligations for the current or subsequent fiscal year.

² Final Budget released in June 2021 adjusted to incorporate the State Enacted Budget, the results of Unaudited Actuals, and other changes.

harmless³” provision that provides an added layer of protection for declining enrollment districts. The projected deficits in FY 2022-23 and 2023-24 are \$649.1 million and \$476.9 million, respectively. When calculated as a percent of the District’s Unrestricted General Fund projected expenditures and other financing uses, these deficits equal to 12.37% and 9.45% in FY 2022-23 and FY 2023-24, respectively. LA Unified’s current practice of using one-time/non-recurring resources for on-going expenses is not in compliance with prevailing best practices and has drawn concerns from LACOE previously.

The Proposition 98 Reserve in the 2021-22 Enacted Budget triggers a cap on reserves beginning in 2022-23⁴. The result is that unassigned and assigned balances shall not exceed 10% of General Fund expenditures and other financing uses. In order to meet the reserve cap percentage, guidance from LACOE includes taking Board action to commit funds for specific costs and priorities.



³ Senate Bill 98 Enacted State Budget includes “hold harmless” provision for the purpose of calculating apportionment.

⁴ Senate Bill 751 modified Education Code Section 42127.01, which changed school district reserve cap law requiring reserves to be capped at 10% (including assigned and unassigned reserves in Funds 01) the following fiscal year if the funds in the Public School System Stabilization Account (PSSSA) equal or exceed three percent of the Proposition 98 funding for school districts for that fiscal year.

APPENDIX I

2021-22 UNRESTRICTED AND RESTRICTED GENERAL FUND

Table 1 Summary of 2021-22 General Fund Revenue (in millions)						
	Unrestricted			Restricted		
	First Interim	Modified Budget	Variance 1P vs. Budget	First Interim	Modified Budget	Variance 1P vs. Budget
LCFF Sources	\$ 6,017.8	\$ 6,017.8	\$ -	\$ 28.0	\$ 28.0	\$ -
Federal Revenues	2.8	2.8	-	1,711.0	1,896.7	(185.7)
Other State Revenues	91.5	91.4	0.1	1,574.9	1,823.2	(248.3)
Other Local Revenues	138.9	138.0	0.9	18.5	19.9	(1.4)
Total Revenues	\$ 6,251.0	\$ 6,250.0	\$ 1.0	\$ 3,332.4	\$ 3,767.8	\$ (435.4)

Revenues –The First Interim revenue projections for the General Fund (Unrestricted) is comparable to the Modified Budget and is slightly higher by a net amount of \$1.0 million due to higher projection in E-rate revenue on new Managed Fiber services.

General Fund (Restricted) revenues are projected to be lower compared to the Modified Budget by \$435.4 million. Restricted Federal and State revenues are recognized when expenditures are incurred. Any unspent grant monies are reallocated for the following year spending. Majority of these unspent grant monies are in Title I (\$90.6 million), Title II (\$11.2 million), Title III (\$7.0 million), Title IV (\$18.1 million), A-G Completion Improvement Grant (\$41.8 million) and GEAR-UP (\$5.8 million). In addition, the Modified Budget for the Other State Revenues include the full allocation amount of \$150.0 million for the Educator Effectiveness Block Grant. However, revenue recognition at First Interim is only to the extent of the projected apportionment to be received in 2021-22.

Table 2
Summary of 2021-22 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	First Interim	Modified Budget	Variance 1P vs. Budget	First Interim	Modified Budget	Variance 1P vs. Budget
Certificated Salaries	\$ 2,298.9	\$ 2,536.5	\$ (237.6)	\$ 1,096.2	\$ 1,231.9	\$ (135.7)
Classified Salaries	652.9	685.6	(32.7)	535.5	581.6	(46.1)
Employee Benefits	1,286.0	1,333.9	(47.9)	1,045.8	1,133.7	(87.9)
Books & Supplies	312.5	445.8	(133.3)	454.3	672.9	(218.6)
Services & Operating Expenses	433.8	456.1	(22.3)	1,140.6	818.5	322.1
Capital Outlay	24.3	31.3	(7.0)	4.9	17.3	(12.4)
Other Outgo	5.9	7.8	(1.9)	-	-	-
Total Expenditures	\$ 5,014.3	\$ 5,497.0	\$ (482.7)	\$ 4,277.3	\$ 4,455.9	\$ (178.6)

Expenditures⁵ - the General Fund (Unrestricted) expenditure projection for the First Interim is lower than the Modified Budget by a net amount of \$482.7 million. The net decrease is mainly attributable to the following:

- Decrease in salary projections primarily due to vacant positions across the District. As a result, the following programs are projected to have lower expenditures compared to the Modified Budget:
 - o Black Student Achievement Plan (\$49.8 million)
 - o Transportation Programs (\$22.0 million)
 - o Central Office (\$11.4 million)
 - o School Nurses (\$41.7 million)
 - o Targeted Instructional Improvement Program Grant (\$4.8 million).
- \$13.4 million lower spending in Indigenous and Match Partner Programs.
- \$92.0 million lower CalSTRS and CalPERS contributions due to salary projections.
- \$9.4 million lower projected liability claims resulting from the decrease in actuarial estimate of claims reserve.
- \$26.0 million higher in the General Fund contributions to the Health & Welfare Fund based on higher projected actual salaries funded by the General Fund.
- \$14.4 million higher contribution to Workers' Compensation fund based on estimated actual expenditures.
- Lower in expenditures for carry over program accounts such as General Fund School Programs (\$97.8 million), Targeted Student Population Program (\$28.2.0 million), Per Pupil Schools (\$40.0 million), Non-Filming Rental and SPED Proceeds Film/Photo Rental (\$37.0 million), Charter School Categorical Block Grant (\$19.5 million), Uniforms (\$10.9 million), and Instructional Material Block Grant (\$15.1 million).

⁵ Projections of expenditures are primarily based on analysis using current and historical trends with comparison to the budget as of specific periods of time. This includes validation with program staff for projection of future trends and estimates.

- General Fund (Restricted) expenditures are projected to be lower by \$178.6 million compared to the Modified Budget. This includes carryover of unspent categorical programs and lower health and welfare cost in the Special Ed program due to vacant positions. The decrease in Books and Supplies and the increase in Services and Operating Expenses are primarily due to the reclassification of the object of expenditures based on the estimated actuals for the Path to Recovery.

Table 3
Summary of 2021-22 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

	Unrestricted			Restricted		
	First Interim	Modified Budget	Variance 1P vs. Budget	First Interim	Modified Budget	Variance 1P vs. Budget
Indirect Cost	\$ 178.5	\$ 190.2	\$ (11.7)	\$ (143.7)	\$ (157.8)	\$ 14.1
Transfers In	45.1	45.0	0.1	-	-	-
Other Sources	-	-	-	-	-	-
	223.6	235.2	(11.6)	(143.7)	(157.8)	14.1
Transfer Out	(32.7)	(51.0)	18.3	-	-	-
Contribution	(1,184.2)	(1,227.9)	43.7	1,184.2	1,227.9	(43.7)
	(1,216.9)	(1,278.9)	62.0	1,184.2	1,227.9	(43.7)
Net	\$ (993.3)	\$ (1,043.7)	\$ 50.4	\$ 1,040.5	\$ 1,070.1	\$ (29.6)

Net Contributions/Transfers ⁶

- Contribution from General Fund Unrestricted to Restricted programs is lower by \$43.7 million compared to the Modified Budget. This is due to lower estimated actual in Special Education program based on vacant positions and the use of one-time funds (\$30.9 million). In addition, there is lower projected costs in Routine Restricted Maintenance Account (\$12.8 million).
- Interfund transfer from General Fund to support the Child Development Fund is lower by \$18.3 million. This is primarily due to lower salaries based on vacant positions offset by higher than projected revenue, which is based on contract amount instead of child days of enrollment.

Cash flow – The ending cash balance as of June 30, 2022, is projected to be approximately \$2.6 billion.

⁶ Contributions represent amounts contributed within the General Fund when expenditures incurred for a given restricted resource (e.g. Special Ed program) exceed the amount available for expenditure. Transfers are inflows/outflows of moneys between funds (e.g. Child Development Fund) for various purposes including support for program activities.

Table 4
Summary of 2021-22 General Fund Ending Balance
(in millions)

	Unrestricted			Restricted		
	First Interim	Modified Budget	Variance 1P vs. Budget	First Interim	Modified Budget	Variance 1P vs. Budget
Nonspendable	\$ 46.6	\$ 42.5	\$ 4.1	\$ -	\$ -	\$ -
Restricted	-	-	-	298.7	585.1	(286.4)
Committed	-	-	-	-	-	-
Assigned	1,208.2	917.9	290.3	-	-	-
Unassigned-Reserve for Economic Uncertainties	99.9	99.9	-	-	-	-
Unassigned/Unrestricted	1,542.0	1,302.5	239.5	-	-	-
Ending Balance	<u>\$ 2,896.7</u>	<u>\$ 2,362.8</u>	<u>\$ 533.9</u>	<u>\$ 298.7</u>	<u>\$ 585.1</u>	<u>\$ (286.4)</u>

General Fund Ending Balance – The summaries above of the General Fund revenue, expenditures, other financing sources and uses resulted in a net increase in the unrestricted General Fund and a decrease restricted General Fund ending balances by \$533.9 million and (\$286.4 million), respectively. The unrestricted ending balance is composed mainly of the following and shall be used to balance future fiscal years.

- Assigned Ending Balance: funds that are intended to be used for a specific purpose.
- Unassigned/Unrestricted Ending Balance: The First Interim unassigned/unrestricted ending balance is \$239.5 million higher than the Modified Budget for 2021-22 fiscal year. This increases the beginning balance for 2022-23 fiscal year.

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

APPENDIX II

2022-23 AND 2023-24 UNASSIGNED/UNRESTRICTED GENERAL FUND MULTI-YEAR BUDGET PROJECTIONS

The chart below shows the net change in unassigned/unrestricted General Fund balance by comparing First Interim with Revised Budget. This takes into account cumulative projected increases and decreases in revenues and expenditures across three fiscal years:

(Dollars in Millions)	2021-22	2022-23	2023-24
Unassigned/Unrestricted Ending Balance at Revised Budget (August)	\$1,369.0	\$788.1	\$125.4
Net Changes from Revised Budget to First Interim	\$173.0	(\$84.5)	(\$70.4)
Revised Unassigned/Unrestricted Ending Balance at First Interim (December)	\$1,542.0	\$703.6	\$55.0

The 2021-22 Unassigned/Unrestricted Ending Balance has been factored into the 2022-23 and 2023-24 multi-year projections. The estimated unrestricted/unassigned ending balance by the end of 2023-24 is \$55 million.

- **Changes in Revenues** - Revenues and Other Financing Sources in 2022-23 and 2023-24 are estimated to decrease primarily due to a lower LCFF revenue of \$214.4 million in 2022-23 and \$196.5 million in 2023-24 brought about by a change in the enrollment projection to reflect the impact of the 2021-22 Norm Day enrollment.
- **Changes in Expenditures, Contributions, and Assignments** – Net changes in estimated expenditures, contribution, and assignments in 2022-23 and in 2023-24 are projected to change the estimated ending balance. Major changes include the following:
 - Salary increases for CSEA and UTLA as a result of collective bargaining agreements
 - Creation of Strategic Enrollment and Program Planning Office to outperform the student enrollment forecast projections by improving enrollment policies and practices.
 - Various augmentations to support community engagement for the Local Control and Accountability Plan
 - Lower support to Cafeteria Fund in 2022-23 and 2023-24 because of higher revenues from estimated higher student participation rates.
 - Updates to contribution for Routine Restricted Maintenance Account and Reserve for Economic Uncertainties to meet statutory requirements
 - Release of centrally managed assigned balances to support districtwide investments

Fiscal Outlook and other Considerations

Ahead of the Governor's 2022-23 Proposed Budget, a November 2021 report from the Legislative Analyst's Office (LAO) projects increased cost-of-living adjustments (COLAs) to 5.35% and 3.50% in 2022-23 and 2023-24, respectively from the current 2.48% and 3.11%. If the Governor's proposed budget includes the higher COLAs and if the Legislature approves the budget in the Spring, LA Unified's fund balance shall improve by approximately \$300 million. The current multi-year projection is a conservative presentation based on guidance from the county and shall be adjusted to reflect the State's improved financial condition. Our projection does not include salary increases for bargaining units other than those agreed upon with UTLA and CSEA. If LA Unified reaches a settlement with additional bargaining units, this will result in increased expenditures and a reduction to fund balance.

Additional projections by the LAO include the availability of nearly \$20 billion for new commitments in 2022-23 after funding the projected 5.35% COLA and required reserve deposits. Out of the \$20 billion, \$10 billion is from the increase in the guaranteed funding for 2020-21 and 2021-22 stemming from a surge in state tax collections. The LAO provides options for the State to use the increased funding to accelerate the Expanded Learning Opportunities Program (ELOP), equalize the Local Control Funding Formula (LCFF) add-ons, and fund the implementation of Special Education reforms. The Governor's 2022-23 Proposed Budget, which the State constitution requires the Governor to submit by January 10, will provide details of the state's spending plan for the upcoming budget year.

Safety remains an important consideration for LA Unified as the January deadline for the vaccine mandate approaches and as a new COVID-19 variant emerges. The option for online independent learning is available for families throughout the school year. As such, enrollment in LA Unified's virtual academies increase as more families elect online learning over in-person instruction.

Community engagement is commencing on the Student Equity Needs Index (SENI). The SENI task force shall provide input during its sessions on any recommendations for changes to the SENI formula. The LCAP team also continues to work with district teams to ensure school staff are trained in the appropriate community engagement and the effective use of SENI funds.

Assigned Ending Balances

Appendix III shows assigned ending balances by program. Most of the District's assigned ending balances are attributed to school site carryovers. Some of the estimated carryovers also have corresponding matching revenues, such as donations, filming, civic center permits, class fees, and other fee for service programs. Another major portion of the assigned ending balance are Targeted Student Population (TSP) program carryovers, which are variances between budget and actual spending primarily at school sites, as well as programs that are administered centrally on behalf of schools.

ASSIGNED BALANCES

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2021-22 Estimates	2022-23 Estimates	2023-24 Estimates
General Fund School Allocation	13027	General Fund School Program	\$ 139.0	\$ 136.4	\$ 134.3
General Fund School Allocation Total			139.0	136.4	134.3
School Site Programs	Various	Filming/Non-Filming Rental	40.3	42.6	44.1
School Site Programs	10397	Per Pupil Schools	38.3	38.3	38.3
School Site Programs	Various	School Donations	28.4	28.4	28.4
School Site Programs	13723	Charter School Categorical Block Grant	19.0	19.0	19.0
School Site Programs	14197	Instructional Materials Block Grant	15.1	-	-
School Site Programs	13990	Humanizing Education for Equitable Transformation (HEET) Schools Facilities Improvements	8.0	8.0	8.0
School Site Programs	11665	Band and Drill Uniforms	5.7	5.7	5.7
School Site Programs	11664	Athletics School Uniform	5.2	-	-
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aide	4.2	4.2	4.2
School Site Programs	11125	Community Schools	2.4	2.4	2.4
School Site Programs	14503	Proposition 39 Over-Allocated Space-School	1.9	(0.0)	(0.0)
School Site Programs	10582	Alternative Certification-Internship Secondary	1.5	1.5	1.5
School Site Programs	13332	Vision to Learn	1.2	-	-
School Site Programs	10590	Paraprofessional Teacher Training	1.1	1.1	1.1
School Site Programs	14340	Transcripts Of Pupils' Records	0.9	0.9	0.9
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	0.9	0.9	0.9
School Site Programs	13950	Instructional Material Account-Library Fines	0.9	0.9	0.9
School Site Programs	14129	Districtwide Report Card - Supplemental	0.7	0.7	0.7
School Site Programs	14220	Advance Placement Test Fee	0.7	0.7	0.7
School Site Programs	13787	Charter School Charges	0.6	3.1	4.0
School Site Programs	16141	General Fund-Computer Reimbursement	0.3	0.3	0.3
School Site Programs	10598	General Fund Portion-Unified Enrollment	0.3	0.3	0.3
School Site Programs	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	0.3	0.3	0.3
School Site Programs	10315	Utilities Savings Sharing Program	0.3	0.3	0.3
School Site Programs	12702	Verizon Innovative Learning Digital Promise	0.2	0.2	0.2
School Site Programs	14151	Obsolete Textbooks	0.2	0.2	0.2
School Site Programs	10188	National Board Certification - Support	0.2	0.2	0.2
School Site Programs	15829	Star Program	0.2	0.2	0.2
School Site Programs	13211	Office of Inspector General Audit Settlement Reimbursement	0.2	0.2	0.2
School Site Programs	10293	Local District Enrollment & Attendance Incentive	0.2	(0.0)	(0.0)
School Site Programs	10356	ARC Reimbursement-After School	0.1	0.1	0.1
School Site Programs	10812	Achievement Schools Network Program-School	0.1	0.1	0.1
School Site Programs	10448	University of California (UCLA)/LAUSD Collaborative-Schools	0.1	0.1	0.1
School Site Programs	13229	Special Education-School Based Enterprise	0.1	0.1	0.1
School Site Programs	10257	Software Bundle	0.1	(0.0)	(0.0)
School Site Programs	10194	Partner Program	0.1	0.1	0.1
School Site Programs	10636	Foundation for Early Childhood	0.1	-	-
School Site Programs	14219	Preliminary Scholastic Aptitude Test (PSAT)/National Merit Scholarship Qualifying Test (NMQT)	0.1	0.1	0.1
School Site Programs	10581	School Community Violence Prevention	0.1	0.1	0.1
School Site Programs	Various	All Others	0.2	0.5	0.6
School Site Programs	15369	Foreign Student Processing Fee	(0.1)	(0.1)	(0.1)
School Site Programs	13794	Maintenance & Operations Cleanliness Fund (Service Employees International Union)	(0.1)	(0.1)	(0.1)
School Site Programs Total			180.1	161.3	163.9
Proportionality	10544	TSP (Targeted Student Population)-Pending Allocation	446.6	493.6	591.7
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	122.9	122.9	122.9
Proportionality	10984	TSP (Targeted Student Population)-Student Equity Need Index (SENI) Goal 2 Proficiency for All	72.9	72.9	72.9
Proportionality	10988	TSP (Targeted Student Population)-Student Equity Need Index (SENI) Goal 5 School Safety	18.0	18.0	18.0
Proportionality	10983	TSP (Targeted Student Population)-Student Equity Need Index (SENI) Goal 1 100% Graduation	10.7	10.7	10.7
Proportionality	10985	TSP (Targeted Student Population)-Student Equity Need Index (SENI) Goal 3 100% Attendance	10.2	10.2	10.2
Proportionality	10987	TSP (Targeted Student Population)-Student Equity Needs Index (SENI) Goal 4 Parent & Community Engagement	5.8	5.8	5.8
Proportionality	10155	English Learners Transition - Central Office	7.2	0.5	(0.1)
Proportionality Total			694.3	734.7	832.2
Districtwide Costs	17675	Reserve For Budget Redirection	68.7	68.7	68.7

CATEGORY	PROGRAM	PROGRAM NAME	2021-22 Estimates	2022-23 Estimates	2023-24 Estimates
Districtwide Costs	14439	Pending Board-Approved Distribution	52.0	70.8	89.5
Districtwide Costs	16928	Reserve For Ongoing Expenditures	24.0	49.8	75.6
Districtwide Costs	16929	Reserve For One-time Expenditures	19.0	54.0	89.0
Districtwide Costs	10606	Local District Networks Configuration Projects	7.1	(0.0)	(0.0)
Districtwide Costs	13050	School District-Audit & Examination	5.1	-	-
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	3.8	-	-
Districtwide Costs	17965	District Cost-Payment of Audit Findings	3.4	-	-
Districtwide Costs	13782	Charter Fee for Service - Maintenance & Operations	2.6	12.6	16.5
Districtwide Costs	13793	Maintenance & Operation Proposition 39 Charter Co-Location	0.8	4.1	5.3
Districtwide Costs	13786	Charter School Fee-Instruction Division	0.4	1.9	2.5
Districtwide Costs	13745	Charter School Fee For Service	0.3	1.4	1.9
Districtwide Costs	11481	Agreement with Outside Agency	0.1	0.1	0.1
Districtwide Costs	13039	Liability Self Insurance-Legal Expense Excess Coverage	0.1	0.1	0.1
Districtwide Costs	10894	Health/Wellness Program for Active & Retired Employees	0.1	0.1	0.1
Districtwide Costs	Various	All Others	0.0	(0.0)	(0.0)
Districtwide Costs	14790	Information Technology Division (ITD) General Fund-Portion-Disaster Recovery and Business Continuity Core Network	(0.1)	-	-
Districtwide Costs	10252	Information Technology Division (ITD) Priority Projects	(0.1)	(0.1)	(0.1)
Districtwide Costs Total			187.2	263.4	348.9
Central Office	13315	Beaudry Building Improvement	3.6	(0.0)	(0.0)
Central Office	12654	Board Members Discretionary Funds	1.4	(0.0)	(0.0)
Central Office	10813	Achievement Schools Network Program-Non-School	1.4	(0.0)	(0.0)
Central Office	10599	General Fund Portion-Learning Management System (LMS)	0.6	(0.0)	(0.0)
Central Office	14494	Enterprise Help Desk General Fund	0.4	0.4	0.4
Central Office	10621	Proposition 39 Over-Allocated Space-District Administration	0.3	-	-
Central Office	10444	University of California Los Angeles (UCLA)/LAUSD Collaborative-Central	0.2	0.2	0.2
Central Office	11164	Enterprise Software License-Legal Compliance	0.2	(0.0)	(0.0)
Central Office	10609	Commission on Teacher Credentialing California State University Los Angeles Teacher Residency Program	0.2	-	-
Central Office	13203	Long Term Leases-Publishing Costs	0.1	(0.0)	(0.0)
Central Office	10868	Porter Ranch Childcare-Central	0.1	-	-
Central Office	11669	School Police Reimbursement Account-Rio Hondo Community College	0.1	-	-
Central Office	15280	KLCS-Corporation for Public Broadcasting American Rescue Plan	0.1	0.1	0.1
Central Office	10578	Teacher Quality & Staffing	0.1	-	-
Central Office	10569	Commission on Teacher Credentialing Local Solutions Program	0.1	-	-
Central Office	14471	Office Determined Needs	0.1	-	-
Central Office	Various	All Others	0.2	2.0	2.0
Central Office	10998	Office of Civil Rights-SEL PD-Administered	(0.1)	(0.1)	(0.1)
Central Office	12106	My Integrated Student Information System-General Fund	(0.2)	(0.1)	(0.1)
Central Office	16512	School Determined Education Program (SDEP)-Citations Processing	(1.2)	-	-
Central Office Total			7.6	2.5	2.5
Grand Total			\$ 1,208.2	\$ 1,298.4	\$ 1,481.8

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: [Signature]
District Superintendent or Designee

Date: 12/14/21

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: 12/14/21

Signed: [Signature]
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.

 X **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: Joy Mayor

Telephone: (213) 241-7889

Title: Controller

E-mail: joy.mayor@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 budget adoption.		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 budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 (2020-21) 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 budget adoption 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 budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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)		X
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

First Period Interim Financial Report
FY 2021 – 2022
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2021-22 First 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 Sources		8010-8099	5,823,671,536.00	6,045,729,670.00	1,313,451,078.94	6,045,729,670.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,445,968,764.00	1,899,549,615.00	547,390,881.36	1,713,810,944.86	(185,738,670.14)	-9.8%
3) Other State Revenue		8300-8599	1,374,317,793.00	1,914,578,826.00	238,423,238.70	1,666,324,725.36	(248,254,100.64)	-13.0%
4) Other Local Revenue		8600-8799	132,517,231.00	157,861,705.00	41,153,891.14	157,437,357.55	(424,347.45)	-0.3%
5) TOTAL, REVENUES			11,776,475,324.00	10,017,719,816.00	2,140,419,090.14	9,583,302,697.77		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,411,408,530.00	3,768,387,635.00	1,090,325,582.49	3,395,069,737.05	373,317,897.95	9.9%
2) Classified Salaries		2000-2999	1,107,194,785.00	1,267,223,937.00	349,511,063.12	1,188,385,844.87	78,838,092.13	6.2%
3) Employee Benefits		3000-3999	2,437,602,712.00	2,467,641,092.00	646,955,272.60	2,331,889,158.56	135,751,933.44	5.5%
4) Books and Supplies		4000-4999	1,638,001,826.11	1,118,721,115.59	94,338,172.88	766,777,489.53	351,943,626.06	31.5%
5) Services and Other Operating Expenditures		5000-5999	1,076,549,522.53	1,274,535,055.33	364,125,965.58	1,574,383,925.73	(299,848,870.40)	-23.5%
6) Capital Outlay		6000-6999	54,322,393.00	48,614,906.01	(13,423,613.97)	29,208,678.00	19,406,228.01	39.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,979,201.00	7,757,012.00	1,500,595.80	5,886,748.00	1,870,264.00	24.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,567,210.00)	(32,456,916.00)	(5,499,496.47)	(34,796,946.00)	2,340,030.00	-7.2%
9) TOTAL, EXPENDITURES			9,701,491,759.64	9,920,423,836.93	2,527,833,542.03	9,256,804,635.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,074,983,564.36	97,295,979.07	(387,414,451.89)	326,498,062.03		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,025,494.00	45,025,494.00	15,050,910.00	45,076,404.00	50,910.00	0.1%
b) Transfers Out		7600-7629	55,100,679.00	51,019,520.00	10,365,004.08	32,696,743.00	18,322,777.00	35.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,075,185.00)	(5,994,026.00)	4,685,905.92	12,379,661.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,049,908,379.36	91,301,953.07	(382,728,545.97)	338,877,723.03		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,856,551,114.93	2,856,551,114.93		2,856,551,114.93	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)			2,856,551,114.93	2,856,551,114.93		2,856,551,114.93		
d) Other Restatements		9795	(142,185,743.99)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,714,365,370.94	2,856,551,114.93		2,856,551,114.93		
2) Ending Balance, June 30 (E + F1e)			4,764,273,750.30	2,947,853,068.00		3,195,428,837.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,896,584.00	2,835,036.00		2,835,035.82		
Stores		9712	25,542,165.00	32,798,438.00		32,798,437.98		
Prepaid Items		9713	9,233,165.00	6,873,681.00		10,998,071.97		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,731,572,482.94	585,068,128.00		298,709,308.86		
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	592,053,573.00	917,864,416.00		1,208,180,893.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	97,670,000.00	99,930,000.00		99,930,000.00		
Unassigned/Unappropriated Amount		9790	1,305,305,780.36	1,302,483,369.00		1,541,977,090.33		

2021-22 First 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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,465,437,588.00	3,560,898,656.00	1,075,103,495.05	3,560,898,656.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	892,039,341.00	960,014,107.00	240,003,534.00	960,014,107.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(1,905,639.74)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,505,581.00	6,505,581.00	0.00	6,505,581.00	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	7,113,430.00	7,113,430.00	6,544,060.43	7,113,430.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,312,076,579.00	1,331,255,406.00	0.00	1,331,255,406.00	0.00	0.0%
Unsecured Roll Taxes		8042	44,353,850.00	44,353,850.00	34,428,842.24	44,353,850.00	0.00	0.0%
Prior Years' Taxes		8043	38,066,487.00	35,258,710.00	31,896,225.28	35,258,710.00	0.00	0.0%
Supplemental Taxes		8044	30,601,147.00	32,139,835.00	4,387,533.32	32,139,835.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	235,473,931.00	256,203,767.00	3,165,934.38	256,203,767.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	106,392,967.00	126,008,394.00	276,183.78	126,008,394.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(60,043.40)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	312.00	312.00	0.00	312.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(156.00)	(156.00)	0.00	(156.00)	0.00	0.0%
Subtotal, LCFF Sources			6,138,061,057.00	6,359,751,892.00	1,393,840,125.34	6,359,751,892.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(342,349,789.00)	(341,982,490.00)	(80,389,046.40)	(341,982,490.00)	0.00	0.0%
Property Taxes Transfers		8097	27,960,268.00	27,960,268.00	0.00	27,960,268.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,823,671,536.00	6,045,729,670.00	1,313,451,078.94	6,045,729,670.00	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	175,456,202.00	177,854,660.00	0.00	159,247,691.00	(18,606,969.00)	-10.5%
Special Education Discretionary Grants		8182	13,846,290.00	14,440,406.00	7,996.38	13,355,650.99	(1,084,755.01)	-7.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	83,299.00	83,296.96	83,299.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	914,898.00	1,128,804.00	583,158.76	1,132,820.43	4,016.43	0.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	457,299,656.00	457,977,697.00	77,893,894.45	367,385,821.99	(90,591,875.01)	-19.8%
Title I, Part D, Local Delinquent Programs	3025	8290	890,547.00	236,550.00	272,877.60	236,518.78	(31.22)	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	37,043,747.00	39,292,681.00	18,172,641.66	28,164,124.20	(11,128,556.80)	-28.3%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	507,828.00	507,829.73	507,733.00	(95.00)	0.0%
Title III, Part A, English Learner Program	4203	8290	19,772,543.00	21,674,107.00	6,421,008.76	14,653,248.24	(7,020,858.76)	-32.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	78,500,976.00	89,200,648.00	6,691,110.40	63,658,419.46	(25,542,228.54)	-28.6%
Career and Technical Education	3500-3599	8290	5,678,879.00	7,144,593.00	42,854.12	6,191,244.40	(953,348.60)	-13.3%
All Other Federal Revenue	All Other	8290	3,656,565,026.00	1,090,008,342.00	436,714,212.54	1,059,194,373.37	(30,813,968.63)	-2.8%
TOTAL, FEDERAL REVENUE			4,445,968,764.00	1,899,549,615.00	547,390,881.36	1,713,810,944.86	(185,738,670.14)	-9.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	375,544,425.00	412,374,208.00	116,644,153.99	412,374,208.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	1,842,624.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	964,396.00	3,086,253.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	18,126,589.00	18,126,589.00	0.00	18,126,589.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	88,705,245.00	97,560,288.00	(2,079,089.66)	97,560,288.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	90,706,135.00	120,277,168.00	18,353,935.28	110,929,203.43	(9,347,964.57)	-7.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	3,477,445.00	12,515,849.00	11,854,915.09	10,777,696.26	(1,738,152.74)	-13.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	2,826,067.00	2,829,443.00	81,281.41	2,380,375.02	(449,067.98)	-15.9%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	40,442.00	237,249.06	40,348.00	(94.00)	-0.2%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	791,845,634.00	1,247,768,586.00	90,523,773.53	1,011,049,764.65	(236,718,821.35)	-19.0%
TOTAL, OTHER STATE REVENUE			1,374,317,793.00	1,914,578,826.00	238,423,238.70	1,666,324,725.36	(248,254,100.64)	-13.0%

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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	425,000.00	425,000.00	357,003.30	425,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	24,188,033.00	24,188,033.00	6,526,099.62	24,608,678.83	420,645.83	1.7%
Interest		8660	5,184,083.00	7,510,866.00	12,563.08	7,654,712.43	143,846.43	1.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	37,406,305.00	38,442,685.00	8,475,243.77	39,018,130.50	575,445.50	1.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	156.00	156.00	0.00	156.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	64,751,779.00	86,733,090.00	25,782,981.37	85,730,679.79	(1,002,410.21)	-1.2%
Tuition		8710	561,875.00	561,875.00	0.00	0.00	(561,875.00)	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			132,517,231.00	157,861,705.00	41,153,891.14	157,437,357.55	(424,347.45)	-0.3%
TOTAL, REVENUES			11,776,475,324.00	10,017,719,816.00	2,140,419,090.14	9,583,302,697.77	(434,417,118.23)	-4.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,388,588,400.00	2,577,500,629.00	765,355,596.59	2,342,502,901.99	234,997,727.01	9.1%
Certificated Pupil Support Salaries		1200	387,824,419.00	476,351,700.00	122,095,761.24	441,156,777.87	35,194,922.13	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	364,779,563.00	459,812,240.00	124,249,067.90	401,461,920.91	58,350,319.09	12.7%
Other Certificated Salaries		1900	270,216,148.00	254,723,066.00	78,625,156.76	209,948,136.28	44,774,929.72	17.6%
TOTAL, CERTIFICATED SALARIES			3,411,408,530.00	3,768,387,635.00	1,090,325,582.49	3,395,069,737.05	373,317,897.95	9.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	297,805,355.00	282,951,840.00	68,918,594.75	259,490,965.50	23,460,874.50	8.3%
Classified Support Salaries		2200	352,013,951.00	400,932,472.00	119,598,903.39	414,974,791.00	(14,042,319.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	32,062,052.00	33,673,861.00	11,056,750.93	34,175,661.00	(501,800.00)	-1.5%
Clerical, Technical and Office Salaries		2400	289,301,345.00	397,375,264.00	107,613,987.16	345,960,298.86	51,414,965.14	12.9%
Other Classified Salaries		2900	136,012,082.00	152,290,500.00	42,322,826.89	133,784,128.51	18,506,371.49	12.2%
TOTAL, CLASSIFIED SALARIES			1,107,194,785.00	1,267,223,937.00	349,511,063.12	1,188,385,844.87	78,838,092.13	6.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	925,265,950.00	936,980,214.00	173,889,349.74	857,284,072.74	79,696,141.26	8.5%
PERS		3201-3202	248,811,997.00	274,032,224.00	71,264,562.90	241,367,532.14	32,664,691.86	11.9%
OASDI/Medicare/Alternative		3301-3302	137,787,461.00	150,317,261.00	42,214,006.41	142,288,242.76	8,029,018.24	5.3%
Health and Welfare Benefits		3401-3402	737,376,204.00	748,382,950.00	240,930,143.48	742,990,911.46	5,392,038.54	0.7%
Unemployment Insurance		3501-3502	57,824,538.00	21,118,592.00	8,648,133.18	26,317,813.56	(5,199,221.56)	-24.6%
Workers' Compensation		3601-3602	102,817,606.00	105,283,744.00	35,555,624.00	114,000,866.51	(8,717,122.51)	-8.3%
OPEB, Allocated		3701-3702	227,718,956.00	231,526,107.00	74,453,452.89	207,639,719.39	23,886,387.61	10.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,437,602,712.00	2,467,641,092.00	646,955,272.60	2,331,889,158.56	135,751,933.44	5.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	84,854,340.00	71,719,350.00	5,422,034.23	120,026,445.00	(48,307,095.00)	-67.4%
Books and Other Reference Materials		4200	1,010,952.00	1,697,658.00	216,784.96	5,031,981.00	(3,334,323.00)	-196.4%
Materials and Supplies		4300	1,527,947,163.11	970,984,215.59	83,715,057.67	608,512,426.39	362,471,789.20	37.3%
Noncapitalized Equipment		4400	24,019,618.00	74,149,239.00	4,984,296.02	33,103,454.14	41,045,784.86	55.4%
Food		4700	169,753.00	170,653.00	0.00	103,183.00	67,470.00	39.5%
TOTAL, BOOKS AND SUPPLIES			1,638,001,826.11	1,118,721,115.59	94,338,172.88	766,777,489.53	351,943,626.06	31.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	356,960,248.00	374,535,523.00	36,095,162.55	379,455,205.00	(4,919,682.00)	-1.3%
Travel and Conferences		5200	4,991,895.00	7,356,035.00	2,023,968.03	4,702,334.55	2,653,700.45	36.1%
Dues and Memberships		5300	2,485,848.00	2,907,159.00	529,829.35	1,993,736.00	913,423.00	31.4%
Insurance		5400-5450	60,539,103.00	61,997,480.00	10,956,328.64	48,584,971.00	13,412,509.00	21.6%
Operations and Housekeeping Services		5500	149,077,299.00	148,934,599.00	42,052,710.93	152,812,178.00	(3,877,579.00)	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,718,135.00	15,051,683.00	5,626,213.43	16,053,236.00	(1,001,553.00)	-6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(2,750.00)	2,493,070.00	(2,493,070.00)	New
Professional/Consulting Services and Operating Expenditures		5800	458,982,424.53	632,409,269.33	249,594,145.45	931,943,945.18	(299,534,675.85)	-47.4%
Communications		5900	28,794,570.00	31,343,307.00	17,250,357.20	36,345,250.00	(5,001,943.00)	-16.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,076,549,522.53	1,274,535,055.33	364,125,965.58	1,574,383,925.73	(299,848,870.40)	-23.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	520,000.00	675,000.00	0.00	15,000.00	660,000.00	97.8%
Buildings and Improvements of Buildings		6200	6,224,314.00	32,676,714.01	(14,412,244.89)	12,913,213.00	19,763,501.01	60.5%
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	40,122,126.00	9,898,127.00	988,630.92	15,392,617.00	(5,494,490.00)	-55.5%
Equipment Replacement		6500	7,455,953.00	5,365,065.00	0.00	887,848.00	4,477,217.00	83.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,322,393.00	48,614,906.01	(13,423,613.97)	29,208,678.00	19,406,228.01	39.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	638,966.00	638,966.00	35,892.50	319,483.00	319,483.00	50.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	11,500.00	11,500.00	0.00	5,750.00	5,750.00	50.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	1,204,102.30	4,454,969.00	1,545,031.00	25.8%
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	1,003,008.00	260,601.00	1,003,008.00	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	12,462.00	12,462.00	0.00	10,040.00	2,422.00	19.4%
Other Debt Service - Principal		7439	313,265.00	91,076.00	0.00	93,498.00	(2,422.00)	-2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,979,201.00	7,757,012.00	1,500,595.80	5,886,748.00	1,870,264.00	24.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(31,567,210.00)	(32,456,916.00)	(5,499,496.47)	(34,796,946.00)	2,340,030.00	-7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(31,567,210.00)	(32,456,916.00)	(5,499,496.47)	(34,796,946.00)	2,340,030.00	-7.2%
TOTAL, EXPENDITURES			9,701,491,759.64	9,920,423,836.93	2,527,833,542.03	9,256,804,635.74	663,619,201.19	6.7%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	30,000,000.00	45,000,000.00	15,000,000.00	45,000,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	25,494.00	25,494.00	50,910.00	76,404.00	50,910.00	199.7%
(a) TOTAL, INTERFUND TRANSFERS IN			30,025,494.00	45,025,494.00	15,050,910.00	45,076,404.00	50,910.00	0.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	41,768,247.00	37,687,088.00	0.00	19,364,896.00	18,322,192.00	48.6%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,332,432.00	13,332,432.00	10,365,004.08	13,331,847.00	585.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			55,100,679.00	51,019,520.00	10,365,004.08	32,696,743.00	18,322,777.00	35.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(25,075,185.00)	(5,994,026.00)	4,685,905.92	12,379,661.00	(18,373,687.00)	-306.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,795,711,268.00	6,017,769,402.00	1,313,451,078.94	6,017,769,402.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,250,680.00	2,813,505.00	(5,944,973.89)	2,813,505.00	0.00	0.0%
3) Other State Revenue		8300-8599	88,508,534.00	91,392,332.00	1,431,376.77	91,462,447.00	70,115.00	0.1%
4) Other Local Revenue		8600-8799	117,963,585.00	137,986,336.00	37,666,866.73	138,927,612.31	941,276.31	0.7%
5) TOTAL, REVENUES			6,012,434,067.00	6,249,961,575.00	1,346,604,348.55	6,250,972,966.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,499,403,381.00	2,536,471,325.00	684,798,047.79	2,298,902,502.00	237,568,823.00	9.4%
2) Classified Salaries		2000-2999	659,582,589.00	685,587,564.00	215,651,172.98	652,913,121.00	32,674,443.00	4.8%
3) Employee Benefits		3000-3999	1,404,542,882.00	1,333,918,057.00	414,669,929.82	1,286,046,973.00	47,871,084.00	3.6%
4) Books and Supplies		4000-4999	278,863,701.00	445,842,273.19	23,434,804.91	312,474,439.00	133,367,834.19	29.9%
5) Services and Other Operating Expenditures		5000-5999	464,425,358.00	456,068,358.00	108,145,767.88	433,786,706.00	22,281,652.00	4.9%
6) Capital Outlay		6000-6999	19,178,213.00	31,278,555.00	1,173,787.89	24,260,046.00	7,018,509.00	22.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,979,201.00	7,757,012.00	1,500,595.80	5,886,748.00	1,870,264.00	24.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(179,127,654.00)	(190,233,500.00)	(18,792,462.72)	(178,478,068.75)	(11,755,431.25)	6.2%
9) TOTAL, EXPENDITURES			5,154,847,671.00	5,306,689,644.19	1,430,581,644.35	4,835,792,466.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			857,586,396.00	943,271,930.81	(83,977,295.80)	1,415,180,500.06		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,025,494.00	45,025,494.00	15,045,000.00	45,070,494.00	45,000.00	0.1%
b) Transfers Out		7600-7629	55,100,679.00	51,019,520.00	10,365,004.08	32,696,743.00	18,322,777.00	35.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,262,365,774.00)	(1,227,899,121.00)	(413,632,008.00)	(1,184,240,878.15)	43,658,242.85	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,287,440,959.00)	(1,233,893,147.00)	(408,952,012.08)	(1,171,867,127.15)		

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)			(429,854,563.00)	(290,621,216.19)	(492,929,307.88)	243,313,372.91		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,653,406,156.19	2,653,406,156.19		2,653,406,156.19	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)			2,653,406,156.19	2,653,406,156.19		2,653,406,156.19		
d) Other Restatements		9795	(190,871,703.83)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,462,534,452.36	2,653,406,156.19		2,653,406,156.19		
2) Ending Balance, June 30 (E + F1e)			2,032,679,889.36	2,362,784,940.00		2,896,719,529.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,896,584.00	2,835,036.00		2,835,035.82		
Stores		9712	25,542,165.00	32,798,438.00		32,798,437.98		
Prepaid Items		9713	9,211,787.00	6,873,681.00		10,998,071.97		
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	592,053,573.00	917,864,416.00		1,208,180,893.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	97,670,000.00	99,930,000.00		99,930,000.00		
Unassigned/Unappropriated Amount		9790	1,305,305,780.36	1,302,483,369.00		1,541,977,090.33		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,465,437,588.00	3,560,898,656.00	1,075,103,495.05	3,560,898,656.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	892,039,341.00	960,014,107.00	240,003,534.00	960,014,107.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(1,905,639.74)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,505,581.00	6,505,581.00	0.00	6,505,581.00	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	7,113,430.00	7,113,430.00	6,544,060.43	7,113,430.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,312,076,579.00	1,331,255,406.00	0.00	1,331,255,406.00	0.00	0.0%
Unsecured Roll Taxes		8042	44,353,850.00	44,353,850.00	34,428,842.24	44,353,850.00	0.00	0.0%
Prior Years' Taxes		8043	38,066,487.00	35,258,710.00	31,896,225.28	35,258,710.00	0.00	0.0%
Supplemental Taxes		8044	30,601,147.00	32,139,835.00	4,387,533.32	32,139,835.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	235,473,931.00	256,203,767.00	3,165,934.38	256,203,767.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	106,392,967.00	126,008,394.00	276,183.78	126,008,394.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(60,043.40)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	312.00	312.00	0.00	312.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(156.00)	(156.00)	0.00	(156.00)	0.00	0.0%
Subtotal, LCFF Sources			6,138,061,057.00	6,359,751,892.00	1,393,840,125.34	6,359,751,892.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(342,349,789.00)	(341,982,490.00)	(80,389,046.40)	(341,982,490.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,795,711,268.00	6,017,769,402.00	1,313,451,078.94	6,017,769,402.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	62,825.00	62,825.18	62,825.00	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

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)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	10,250,680.00	2,750,680.00	(6,007,799.07)	2,750,680.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,250,680.00	2,813,505.00	(5,944,973.89)	2,813,505.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	18,126,589.00	18,126,589.00	0.00	18,126,589.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	66,863,250.00	69,747,048.00	(1,448,426.64)	69,747,048.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,518,695.00	3,518,695.00	2,879,803.41	3,588,810.00	70,115.00	2.0%
TOTAL, OTHER STATE REVENUE			88,508,534.00	91,392,332.00	1,431,376.77	91,462,447.00	70,115.00	0.1%

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 Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	425,000.00	425,000.00	357,003.30	425,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	24,188,033.00	24,188,033.00	6,526,099.62	24,608,678.83	420,645.83	1.7%
Interest		8660	5,184,083.00	7,510,866.00	12,563.08	7,654,712.43	143,846.43	1.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	37,406,305.00	38,402,273.00	8,434,831.53	38,977,718.50	575,445.50	1.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	156.00	156.00	0.00	156.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	50,760,008.00	67,460,008.00	22,336,369.20	67,261,346.55	(198,661.45)	-0.3%
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			117,963,585.00	137,986,336.00	37,666,866.73	138,927,612.31	941,276.31	0.7%
TOTAL, REVENUES			6,012,434,067.00	6,249,961,575.00	1,346,604,348.55	6,250,972,966.31	1,011,391.31	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,820,666,854.00	1,913,197,458.00	509,552,522.71	1,724,281,283.00	188,916,175.00	9.9%
Certificated Pupil Support Salaries		1200	226,788,331.00	229,501,528.00	58,524,112.18	201,581,622.00	27,919,906.00	12.2%
Certificated Supervisors' and Administrators' Salaries		1300	288,353,345.00	309,788,160.00	87,668,329.10	279,023,150.00	30,765,010.00	9.9%
Other Certificated Salaries		1900	163,594,851.00	83,984,179.00	29,053,083.80	94,016,447.00	(10,032,268.00)	-11.9%
TOTAL, CERTIFICATED SALARIES			2,499,403,381.00	2,536,471,325.00	684,798,047.79	2,298,902,502.00	237,568,823.00	9.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	49,698,202.00	11,222,812.00	11,717,808.32	16,359,295.00	(5,136,483.00)	-45.8%
Classified Support Salaries		2200	260,004,345.00	266,901,628.00	81,429,155.91	271,109,927.00	(4,208,299.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	28,517,698.00	29,393,810.00	9,886,015.37	30,880,066.00	(1,486,256.00)	-5.1%
Clerical, Technical and Office Salaries		2400	244,408,461.00	294,749,503.00	90,958,179.38	267,964,600.00	26,784,903.00	9.1%
Other Classified Salaries		2900	76,953,883.00	83,319,811.00	21,660,014.00	66,599,233.00	16,720,578.00	20.1%
TOTAL, CLASSIFIED SALARIES			659,582,589.00	685,587,564.00	215,651,172.98	652,913,121.00	32,674,443.00	4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	414,920,273.00	442,931,975.00	113,529,810.63	370,267,214.00	72,664,761.00	16.4%
PERS		3201-3202	162,836,973.00	158,186,031.00	45,701,384.49	138,825,839.00	19,360,192.00	12.2%
OASDI/Medicare/Alternative		3301-3302	89,571,630.00	87,217,163.00	25,157,113.61	85,430,455.00	1,786,708.00	2.0%
Health and Welfare Benefits		3401-3402	477,386,716.00	435,969,094.00	154,708,190.41	474,831,575.00	(38,862,481.00)	-8.9%
Unemployment Insurance		3501-3502	41,027,214.00	11,823,219.00	5,444,377.51	17,409,846.00	(5,586,627.00)	-47.3%
Workers' Compensation		3601-3602	68,244,960.00	59,507,894.00	22,299,081.02	73,891,160.00	(14,383,266.00)	-24.2%
OPEB, Allocated		3701-3702	150,555,116.00	138,282,681.00	47,829,972.15	125,390,884.00	12,891,797.00	9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,404,542,882.00	1,333,918,057.00	414,669,929.82	1,286,046,973.00	47,871,084.00	3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	63,012,095.00	43,905,860.00	5,421,905.27	92,212,826.00	(48,306,966.00)	-110.0%
Books and Other Reference Materials		4200	935,431.00	1,097,994.00	171,213.40	4,429,859.00	(3,331,865.00)	-303.5%
Materials and Supplies		4300	194,446,563.00	377,192,651.19	15,204,976.55	201,578,580.00	175,614,071.19	46.6%
Noncapitalized Equipment		4400	20,441,669.00	23,617,825.00	2,636,709.69	14,253,174.00	9,364,651.00	39.7%
Food		4700	27,943.00	27,943.00	0.00	0.00	27,943.00	100.0%
TOTAL, BOOKS AND SUPPLIES			278,863,701.00	445,842,273.19	23,434,804.91	312,474,439.00	133,367,834.19	29.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	1,803,103.02	30,663.00	(30,663.00)	New
Travel and Conferences		5200	4,018,036.00	4,270,624.00	1,402,848.90	2,128,880.00	2,141,744.00	50.2%
Dues and Memberships		5300	2,475,798.00	2,850,019.00	519,471.18	1,976,121.00	873,898.00	30.7%
Insurance		5400-5450	60,539,103.00	61,997,480.00	10,956,328.64	48,584,971.00	13,412,509.00	21.6%
Operations and Housekeeping Services		5500	149,076,599.00	148,933,899.00	42,046,387.44	152,793,779.00	(3,859,880.00)	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,072,174.00	13,287,893.00	3,569,842.18	12,370,578.00	917,315.00	6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(54,466.04)	2,159,013.00	(2,159,013.00)	New
Professional/Consulting Services and Operating Expenditures		5800	206,777,340.00	196,783,694.00	31,510,346.22	180,484,394.00	16,299,300.00	8.3%
Communications		5900	28,466,308.00	27,944,749.00	16,391,906.34	33,258,307.00	(5,313,558.00)	-19.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			464,425,358.00	456,068,358.00	108,145,767.88	433,786,706.00	22,281,652.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	520,000.00	675,000.00	0.00	15,000.00	660,000.00	97.8%
Buildings and Improvements of Buildings		6200	6,100,289.00	20,756,841.00	453,025.27	12,701,482.00	8,055,359.00	38.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,101,971.00	4,489,149.00	720,762.62	10,655,716.00	(6,166,567.00)	-137.4%
Equipment Replacement		6500	7,455,953.00	5,357,565.00	0.00	887,848.00	4,469,717.00	83.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,178,213.00	31,278,555.00	1,173,787.89	24,260,046.00	7,018,509.00	22.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	638,966.00	638,966.00	35,892.50	319,483.00	319,483.00	50.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	11,500.00	11,500.00	0.00	5,750.00	5,750.00	50.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	1,204,102.30	4,454,969.00	1,545,031.00	25.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,003,008.00	260,601.00	1,003,008.00	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	12,462.00	12,462.00	0.00	10,040.00	2,422.00	19.4%
Other Debt Service - Principal		7439	313,265.00	91,076.00	0.00	93,498.00	(2,422.00)	-2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,979,201.00	7,757,012.00	1,500,595.80	5,886,748.00	1,870,264.00	24.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(147,560,444.00)	(157,776,584.00)	(13,292,966.25)	(143,681,122.75)	(14,095,461.25)	8.9%
Transfers of Indirect Costs - Interfund		7350	(31,567,210.00)	(32,456,916.00)	(5,499,496.47)	(34,796,946.00)	2,340,030.00	-7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(179,127,654.00)	(190,233,500.00)	(18,792,462.72)	(178,478,068.75)	(11,755,431.25)	6.2%
TOTAL, EXPENDITURES			5,154,847,671.00	5,306,689,644.19	1,430,581,644.35	4,835,792,466.25	470,897,177.94	8.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	30,000,000.00	45,000,000.00	15,000,000.00	45,000,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	25,494.00	25,494.00	45,000.00	70,494.00	45,000.00	176.5%
(a) TOTAL, INTERFUND TRANSFERS IN			30,025,494.00	45,025,494.00	15,045,000.00	45,070,494.00	45,000.00	0.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	41,768,247.00	37,687,088.00	0.00	19,364,896.00	18,322,192.00	48.6%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,332,432.00	13,332,432.00	10,365,004.08	13,331,847.00	585.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			55,100,679.00	51,019,520.00	10,365,004.08	32,696,743.00	18,322,777.00	35.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,262,365,774.00)	(1,227,899,121.00)	(413,632,008.00)	(1,184,240,878.15)	-43,658,242.85	-3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,262,365,774.00)	(1,227,899,121.00)	(413,632,008.00)	(1,184,240,878.15)	-43,658,242.85	-3.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,287,440,959.00)	(1,233,893,147.00)	(408,952,012.08)	(1,171,867,127.15)	62,026,019.85	-5.0%

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 Sources		8010-8099	27,960,268.00	27,960,268.00	0.00	27,960,268.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,435,718,084.00	1,896,736,110.00	553,335,855.25	1,710,997,439.86	(185,738,670.14)	-9.8%
3) Other State Revenue		8300-8599	1,285,809,259.00	1,823,186,494.00	236,991,861.93	1,574,862,278.36	(248,324,215.64)	-13.6%
4) Other Local Revenue		8600-8799	14,553,646.00	19,875,369.00	3,487,024.41	18,509,745.24	(1,365,623.76)	-6.9%
5) TOTAL, REVENUES			5,764,041,257.00	3,767,758,241.00	793,814,741.59	3,332,329,731.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	912,005,149.00	1,231,916,310.00	405,527,534.70	1,096,167,235.05	135,749,074.95	11.0%
2) Classified Salaries		2000-2999	447,612,196.00	581,636,373.00	133,859,890.14	535,472,723.87	46,163,649.13	7.9%
3) Employee Benefits		3000-3999	1,033,059,830.00	1,133,723,035.00	232,285,342.78	1,045,842,185.56	87,880,849.44	7.8%
4) Books and Supplies		4000-4999	1,359,138,125.11	672,878,842.40	70,903,367.97	454,303,050.53	218,575,791.87	32.5%
5) Services and Other Operating Expenditures		5000-5999	612,124,164.53	818,466,697.33	255,980,197.70	1,140,597,219.73	(322,130,522.40)	-39.4%
6) Capital Outlay		6000-6999	35,144,180.00	17,336,351.01	(14,597,401.86)	4,948,632.00	12,387,719.01	71.5%
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	147,560,444.00	157,776,584.00	13,292,966.25	143,681,122.75	14,095,461.25	8.9%
9) TOTAL, EXPENDITURES			4,546,644,088.64	4,613,734,192.74	1,097,251,897.68	4,421,012,169.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,217,397,168.36	(845,975,951.74)	(303,437,156.09)	(1,088,682,438.03)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	5,910.00	5,910.00	5,910.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,262,365,774.00	1,227,899,121.00	413,632,008.00	1,184,240,878.15	(43,658,242.85)	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,262,365,774.00	1,227,899,121.00	413,637,918.00	1,184,246,788.15		

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)			2,479,762,942.36	381,923,169.26	110,200,761.91	95,564,350.12		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	203,144,958.74	203,144,958.74		203,144,958.74	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)			203,144,958.74	203,144,958.74		203,144,958.74		
d) Other Restatements		9795	48,685,959.84	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,830,918.58	203,144,958.74		203,144,958.74		
2) Ending Balance, June 30 (E + F1e)			2,731,593,860.94	585,068,128.00		298,709,308.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	21,378.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,731,572,482.94	585,068,128.00		298,709,308.86		
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 SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	27,960,268.00	27,960,268.00	0.00	27,960,268.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			27,960,268.00	27,960,268.00	0.00	27,960,268.00	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	175,456,202.00	177,854,660.00	0.00	159,247,691.00	(18,606,969.00)	-10.5%
Special Education Discretionary Grants		8182	13,846,290.00	14,440,406.00	7,996.38	13,355,650.99	(1,084,755.01)	-7.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	20,474.00	20,471.78	20,474.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	914,898.00	1,128,804.00	583,158.76	1,132,820.43	4,016.43	0.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	457,299,656.00	457,977,697.00	77,893,894.45	367,385,821.99	(90,591,875.01)	-19.8%
Title I, Part D, Local Delinquent Programs	3025	8290	890,547.00	236,550.00	272,877.60	236,518.78	(31.22)	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	37,043,747.00	39,292,681.00	18,172,641.66	28,164,124.20	(11,128,556.80)	-28.3%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	507,828.00	507,829.73	507,733.00	(95.00)	0.0%
Title III, Part A, English Learner Program	4203	8290	19,772,543.00	21,674,107.00	6,421,008.76	14,653,248.24	(7,020,858.76)	-32.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	78,500,976.00	89,200,648.00	6,691,110.40	63,658,419.46	(25,542,228.54)	-28.6%
Career and Technical Education	3500-3599	8290	5,678,879.00	7,144,593.00	42,854.12	6,191,244.40	(953,348.60)	-13.3%
All Other Federal Revenue	All Other	8290	3,646,314,346.00	1,087,257,662.00	442,722,011.61	1,056,443,693.37	(30,813,968.63)	-2.8%
TOTAL, FEDERAL REVENUE			4,435,718,084.00	1,896,736,110.00	553,335,855.25	1,710,997,439.86	(185,738,670.14)	-9.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	375,544,425.00	412,374,208.00	116,644,153.99	412,374,208.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	1,842,624.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	964,396.00	3,086,253.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	21,841,995.00	27,813,240.00	(630,663.02)	27,813,240.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	90,706,135.00	120,277,168.00	18,353,935.28	110,929,203.43	(9,347,964.57)	-7.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	3,477,445.00	12,515,849.00	11,854,915.09	10,777,696.26	(1,738,152.74)	-13.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	2,826,067.00	2,829,443.00	81,281.41	2,380,375.02	(449,067.98)	-15.9%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	40,442.00	237,249.06	40,348.00	(94.00)	-0.2%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	788,326,939.00	1,244,249,891.00	87,643,970.12	1,007,460,954.65	(236,788,936.35)	-19.0%
TOTAL, OTHER STATE REVENUE			1,285,809,259.00	1,823,186,494.00	236,991,861.93	1,574,862,278.36	(248,324,215.64)	-13.6%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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	40,412.00	40,412.24	40,412.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	13,991,771.00	19,273,082.00	3,446,612.17	18,469,333.24	(803,748.76)	-4.2%
Tuition		8710	561,875.00	561,875.00	0.00	0.00	(561,875.00)	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,553,646.00	19,875,369.00	3,487,024.41	18,509,745.24	(1,365,623.76)	-6.9%
TOTAL, REVENUES			5,764,041,257.00	3,767,758,241.00	793,814,741.59	3,332,329,731.46	(435,428,509.54)	-11.6%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	567,921,546.00	664,303,171.00	255,803,073.88	618,221,618.99	46,081,552.01	6.9%
Certificated Pupil Support Salaries		1200	161,036,088.00	246,850,172.00	63,571,649.06	239,575,155.87	7,275,016.13	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	76,426,218.00	150,024,080.00	36,580,738.80	122,438,770.91	27,585,309.09	18.4%
Other Certificated Salaries		1900	106,621,297.00	170,738,887.00	49,572,072.96	115,931,689.28	54,807,197.72	32.1%
TOTAL, CERTIFICATED SALARIES			912,005,149.00	1,231,916,310.00	405,527,534.70	1,096,167,235.05	135,749,074.95	11.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	248,107,153.00	271,729,028.00	57,200,786.43	243,131,670.50	28,597,357.50	10.5%
Classified Support Salaries		2200	92,009,606.00	134,030,844.00	38,169,747.48	143,864,864.00	(9,834,020.00)	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	3,544,354.00	4,280,051.00	1,170,735.56	3,295,595.00	984,456.00	23.0%
Clerical, Technical and Office Salaries		2400	44,892,884.00	102,625,761.00	16,655,807.78	77,995,698.86	24,630,062.14	24.0%
Other Classified Salaries		2900	59,058,199.00	68,970,689.00	20,662,812.89	67,184,895.51	1,785,793.49	2.6%
TOTAL, CLASSIFIED SALARIES			447,612,196.00	581,636,373.00	133,859,890.14	535,472,723.87	46,163,649.13	7.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	510,345,677.00	494,048,239.00	60,359,539.11	487,016,858.74	7,031,380.26	1.4%
PERS		3201-3202	85,975,024.00	115,846,193.00	25,563,178.41	102,541,693.14	13,304,499.86	11.5%
OASDI/Medicare/Alternative		3301-3302	48,215,831.00	63,100,098.00	17,056,892.80	56,857,787.76	6,242,310.24	9.9%
Health and Welfare Benefits		3401-3402	259,989,488.00	312,413,856.00	86,221,953.07	268,159,336.46	44,254,519.54	14.2%
Unemployment Insurance		3501-3502	16,797,324.00	9,295,373.00	3,203,755.67	8,907,967.56	387,405.44	4.2%
Workers' Compensation		3601-3602	34,572,646.00	45,775,850.00	13,256,542.98	40,109,706.51	5,666,143.49	12.4%
OPEB, Allocated		3701-3702	77,163,840.00	93,243,426.00	26,623,480.74	82,248,835.39	10,994,590.61	11.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,033,059,830.00	1,133,723,035.00	232,285,342.78	1,045,842,185.56	87,880,849.44	7.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,842,245.00	27,813,490.00	128.96	27,813,619.00	(129.00)	0.0%
Books and Other Reference Materials		4200	75,521.00	599,664.00	45,571.56	602,122.00	(2,458.00)	-0.4%
Materials and Supplies		4300	1,333,500,600.11	593,791,564.40	68,510,081.12	406,933,846.39	186,857,718.01	31.5%
Noncapitalized Equipment		4400	3,577,949.00	50,531,414.00	2,347,586.33	18,850,280.14	31,681,133.86	62.7%
Food		4700	141,810.00	142,710.00	0.00	103,183.00	39,527.00	27.7%
TOTAL, BOOKS AND SUPPLIES			1,359,138,125.11	672,878,842.40	70,903,367.97	454,303,050.53	218,575,791.87	32.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	356,960,248.00	374,535,523.00	34,292,059.53	379,424,542.00	(4,889,019.00)	-1.3%
Travel and Conferences		5200	973,859.00	3,085,411.00	621,119.13	2,573,454.55	511,956.45	16.6%
Dues and Memberships		5300	10,050.00	57,140.00	10,358.17	17,615.00	39,525.00	69.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	700.00	700.00	6,323.49	18,399.00	(17,699.00)	-2528.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,645,961.00	1,763,790.00	2,056,371.25	3,682,658.00	(1,918,868.00)	-108.8%
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	51,716.04	334,057.00	(334,057.00)	New
Professional/Consulting Services and Operating Expenditures		5800	252,205,084.53	435,625,575.33	218,083,799.23	751,459,551.18	(315,833,975.85)	-72.5%
Communications		5900	328,262.00	3,398,558.00	858,450.86	3,086,943.00	311,615.00	9.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			612,124,164.53	818,466,697.33	255,980,197.70	1,140,597,219.73	(322,130,522.40)	-39.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	124,025.00	11,919,873.01	(14,865,270.16)	211,731.00	11,708,142.01	98.2%
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	35,020,155.00	5,408,978.00	267,868.30	4,736,901.00	672,077.00	12.4%
Equipment Replacement		6500	0.00	7,500.00	0.00	0.00	7,500.00	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,144,180.00	17,336,351.01	(14,597,401.86)	4,948,632.00	12,387,719.01	71.5%
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	147,560,444.00	157,776,584.00	13,292,966.25	143,681,122.75	14,095,461.25	8.9%
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			147,560,444.00	157,776,584.00	13,292,966.25	143,681,122.75	14,095,461.25	8.9%
TOTAL, EXPENDITURES			4,546,644,088.64	4,613,734,192.74	1,097,251,897.68	4,421,012,169.49	192,722,023.25	4.2%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	5,910.00	5,910.00	5,910.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	5,910.00	5,910.00	5,910.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,262,365,774.00	1,227,899,121.00	413,632,008.00	1,184,240,878.15	(43,658,242.85)	-3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,262,365,774.00	1,227,899,121.00	413,632,008.00	1,184,240,878.15	(43,658,242.85)	-3.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,262,365,774.00	1,227,899,121.00	413,637,918.00	1,184,246,788.15	43,652,332.85	-3.6%

Resource	Description	2021-22
		Projected Year Totals
5810	Other Restricted Federal	2,106,786.46
6230	California Clean Energy Jobs Act	5,283,494.01
6500	Special Education	1,676,600.39
6536	Special Ed: Dispute Prevention and Dispute	6,689,844.00
6537	Special Ed: Learning Recovery Support	20,902,638.00
6546	Mental Health-Related Services	1,778,044.00
7085	Learning Communities for School Success P	212.02
7311	Classified School Employee Professional De	3,082,693.83
7810	Other Restricted State	249,396,825.00
9010	Other Restricted Local	7,792,171.15
Total, Restricted Balance		298,709,308.86

**GENERAL FUND
FIRST INTERIM FINANCIAL REPORT
2021-22**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Other Financing Sources/Uses

Revenues

- A-1 The Local Control Funding Formula (LCFF) revenues are projected at budget.
- A-2 The Federal Revenue is lower by \$185.7 million primarily due to the projected lower spending in grants. Majority of these unspent grant monies are in Title I, \$90.6 million; Title II, \$11.2 million; Title III, \$7.0 million; Title IV, \$18.1 million; ESSA (Every Student Succeeds Act) Comprehensive Support and Improvement (CSI), \$3.7 million; Perkins, \$0.9 million; 21st Century, \$2.3 million; Gear Up, \$5.8 million; Special Education Pre-School grant, \$1.0 million; CA Community School Partnership, \$3.4 million; Student Centered Funding, \$0.8 million; School Improvement Grant, \$1.7 million; Special Ed IDEA Entitlements, \$20.5 million and Emergency Connectivity, \$18.3 million. Most of these grants, such as Title I, are multi-year programs; as such, the unspent portion will be reallocated for the following year spending.
- A-3 The \$248.3 million projected lower Other State Revenue is mainly due to lower spending in grants such as: Career Technical Education Incentive Grant, \$1.7 million; After School Education and Safety, \$9.3 million; Aliso Canyon SEP, \$3.0 million; K–12 Strong Workforce Program, \$1.6 million; A-G Completion Improvement Grant, \$41.8 million; and In-Person Instruction (IPI), \$34.6 million. In addition, the Modified Budget for the Other State Revenues include the full allocation amount of \$150 million for the Educator Effectiveness Block Grant. However, revenue recognition at First Interim is only to the extent of the projected apportionment to be received in 2021-22. Similar to the federal revenues, these State funded program are multi-year programs; as such, the unspent portion will be reallocated for the following year spending.
- A-4 The projected lower Other Local Revenue of \$0.4 million is primarily due to lower spending in expenditure driven grants such as: LA84 BTB MS Sports, \$0.4 million; Air Credit Recovery, \$0.2 million; CCF Summer Preschool, \$0.2 million and Tesoro Andeavor, \$0.2 million. These decreases are partially offset by a receipt of refunds from health and wellness programs.

Expenditures

- B-1 Decrease Certificated Salaries projection is primarily due to salary savings from various vacant positions across the District. As a result, many of the educational programs are projected lower in expenditures compared to the modified budget.

- B-2 Decrease in Classified Salaries projection is primarily due to salary savings from various vacant positions across the District. As a result, many of the educational programs are projected lower in expenditures compared to the modified budget.
- B-3 The lower expenditure projection in Employee Benefits is primarily due to lower projections for salary and wages due to various vacant positions across the District.
- B-4 The decrease in Books and Supplies is mainly due to projected underspending in materials and supplies in specially funded and redistribution of projected costs based on funding requests for Path to Recovery. The net unspent portion of these accounts will be reallocated to the following school year for program spending.
- B-5 The projected over-spending in Services and Other Operating Expenditures is primarily due to redistribution of projected costs based on funding requests for the Path to Recovery.
- B-6 Capital Outlay is projected to be lower due to decreased spending for buildings and improvements of buildings.
- B-7 The lower expenditure in Other Outgo is primarily due to lower projected county office transfers for county served/educated students.
- B-8 Transfers of Indirect Costs are projected to be lower due to lower spending in other funds.

Other Financing Sources/Uses

- D-1a Transfers In are projected at budget.
- D-1b The decrease in Transfers Out is primarily due to a lower projected subsidy to the Child Development Fund.

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	406,355.29	413,334.30	373,298.40	413,334.30	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	406,355.29	413,334.30	373,298.40	413,334.30	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	71.05	71.05	71.05	71.05	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	269.57	269.57	269.57	269.57	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	340.62	340.62	340.62	340.62	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	406,695.91	413,674.92	373,639.02	413,674.92	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	39,448.13	36,777.15	36,777.15	36,777.15	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	39,448.13	36,777.15	36,777.15	36,777.15	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	39,448.13	36,777.15	36,777.15	36,777.15	0.00	0%

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2021-22**

REVENUES

1. Norm Enrollment	
Non-charter Schools	391,790
Fiscally-dependent (locally-funded) charter schools	38,532
Fiscally-independent (direct-funded) charter schools	112,358
Total	<u>542,680</u>
2. Estimated Funded Average Daily Attendance	
Non-charter schools (includes County ADA)	413,674.92
Locally-funded charter schools	36,777.15
Total	<u>450,452.07</u>
3. Funded COLA	
LCFF	5.07%
Special Education (AB602)	4.05%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)	
K-3	\$8,934
4-6	\$8,214
7-8	\$8,458
9-12	\$10,057
5. Unduplicated student count percentage to enrollment (3-year rolling average)	
Non-charter Schools	0.8553
Fiscally-dependent (locally-funded) charter schools	<i>varies per school</i>
6. GAP Funding Percentage	100.00%
7. LCFF Revenues (in millions)	
Non-charter Schools	\$3,360.7
Fiscally-dependent (locally-funded) charter schools	\$200.2
Total	<u>\$3,560.9</u>
8. Education Protection Act (in millions)	
Non-charter Schools	\$894.6
Fiscally-dependent (locally-funded) charter schools	\$65.4
Total	<u>\$960.0</u>
9. California State Lottery - Rates Per ADA	
Unrestricted	\$163.00
Restricted	\$65.00
10. Mandate Block Grant (Rate per ADA)	
Non-charter schools – K-8	\$32.79
Non-charter schools – 9-12	\$63.17
Locally-funded charter schools – K-8	\$17.21
Locally-funded charter schools – 9-12	\$47.84

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2021-22**

TAX AND REVENUE ANTICIPATION NOTES (TRANs)

The District does not plan to issue 2021-22 TRANs.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2021-22 are based on actual expenditures through October 31, 2021, and the remaining eight months are projected based on expenditure patterns in FY 2020-21, supplemented by specific information about factors that would cause expenditures to vary from prior year.

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	16.920%	
PERS	22.910%	Safety PERS Members 48.900%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.500%	
Workers' Comp.	2.470%	
PARS	3.750%	

RESTRICTED MAINTENANCE ACCOUNT (RMA) CONTRIBUTIONS

The contribution amount for the current fiscal year is projected to be \$250.8 million to fund the projected expenditures of \$250.8 million.

CERTIFICATES OF PARTICIPATION (COPs)

No new Certificates of Participation are expected to be issued in the current fiscal year. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$13.3 million in General Fund, Object Code 7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$3,195.4 million, which is \$338.8 million higher than the unaudited actual ending balance for 2020-21.

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			2,259,924,146.00	1,731,251,026.00	2,342,920,656.00	2,587,951,070.00	2,272,532,609.00	1,781,025,198.00	2,173,923,482.00	2,075,033,185.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		390,945,547.00	1,039,535,413.00	568,938,879.00	330,112,887.00	190,934,549.00	390,541,404.00	191,057,151.00	198,645,539.00
Property Taxes	8020-8079		22,701,267.00	60,441,889.00	(2,780,603.00)	0.00	23,163,388.00	568,516,482.00	179,979,270.00	72,337,060.00
Miscellaneous Funds	8080-8099		263,751.00	(20,135,441.00)	(68,042,934.00)	0.00	(24,534,553.00)	(24,987,757.00)	(11,668,083.00)	(25,144,282.00)
Federal Revenue	8100-8299		5,383,836.00	203,985,908.00	243,182,109.00	124,691,648.00	10,396,327.00	149,706,194.00	74,831,867.00	6,932,756.00
Other State Revenue	8300-8599		50,919,882.00	104,132,271.00	134,612,056.00	57,665,632.00	102,861,796.00	115,641,492.00	63,150,940.00	146,745,569.00
Other Local Revenue	8600-8799		682,988.00	3,664,471.00	26,082,591.00	2,648,633.00	(3,155,590.00)	10,986,590.00	13,103,565.00	7,645,230.00
Interfund Transfers In	8910-8929		103,408,002.00	110,908,002.00	110,408,002.00	111,458,912.00	117,003,980.00	101,614,815.00	328,824,356.00	101,614,815.00
All Other Financing Sources	8930-8979		10,290,395.00	5,808,902.00	9,001,966.00	7,862,063.00	12,374,196.00	24,450,287.00	(6,484,308.00)	4,441,735.00
TOTAL RECEIPTS			584,595,668.00	1,508,341,415.00	1,021,402,066.00	634,439,775.00	429,044,093.00	1,336,469,507.00	832,794,758.00	513,218,422.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		835,561,865.00	573,341,449.00	571,218,966.00	638,653,923.00	661,848,612.00	582,092,863.00	618,203,548.00	564,524,030.00
Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999		135,104,082.00	184,572,060.00	142,623,825.00	175,350,020.00	130,218,596.00	233,984,214.00	185,987,236.00	234,932,713.00
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		110,908,002.00	103,413,402.00	113,767,606.00	103,408,002.00	128,484,296.00	127,494,146.00	127,494,271.00	128,962,731.00
All Other Financing Uses	7630-7699		31,694,839.00	35,344,874.00	(51,238,745.00)	32,446,291.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,113,268,788.00	896,671,785.00	776,371,652.00	949,858,236.00	920,551,504.00	943,571,223.00	931,685,055.00	928,419,474.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	6,476,616.00								
Accounts Receivable	9200-9299	1,537,780,243.60								
Due From Other Funds	9310	0.00								
Stores	9320	32,798,438.00								
Prepaid Expenditures	9330	6,873,681.00								
Other Current Assets	9340	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		1,583,928,978.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	877,058,113.21								
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	110,243,896.13								
Deferred Inflows of Resources	9690	0.00								
SUBTOTAL		987,302,009.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		596,626,969.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(528,673,120.00)	611,669,630.00	245,030,414.00	(315,418,461.00)	(491,507,411.00)	392,898,284.00	(98,890,297.00)	(415,201,052.00)
F. ENDING CASH (A + E)			1,731,251,026.00	2,342,920,656.00	2,587,951,070.00	2,272,532,609.00	1,781,025,198.00	2,173,923,482.00	2,075,033,185.00	1,659,832,133.00
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):	October								
A. BEGINNING CASH		1,659,832,133.00	1,623,534,172.00	1,706,968,914.00	1,903,489,698.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	420,325,300.00	198,802,591.00	198,645,539.00	402,427,964.00	0.00		4,520,912,763.00	4,520,912,763.00
Property Taxes	8020-8079	3,584,103.00	417,541,576.00	238,738,545.00	254,615,996.00	0.00		1,838,838,973.00	1,838,838,973.00
Miscellaneous Funds	8080-8099	(44,002,498.00)	(20,071,944.00)	(30,330,729.00)	(45,367,596.00)	0.00		(314,022,066.00)	(314,022,066.00)
Federal Revenue	8100-8299	169,769,401.00	287,247,195.00	8,053,575.00	429,630,129.00	(0.14)		1,713,810,944.86	1,713,810,944.86
Other State Revenue	8300-8599	132,403,985.00	52,821,454.00	584,052,647.00	104,653,753.00	16,663,248.36		1,666,324,725.36	1,666,324,725.36
Other Local Revenue	8600-8799	10,723,577.00	11,597,402.00	17,209,223.00	54,674,304.00	1,574,373.55		157,437,357.55	157,437,357.55
Interfund Transfers In	8910-8929	0.00	195,840,224.00	95,067,070.00	159,443,966.00	(1,490,515,740.00)		45,076,404.00	45,076,404.00
All Other Financing Sources	8930-8979	9,840,960.00	(77,060,302.00)	10,189,578.00	24,211,754.00	(34,927,226.00)		0.00	0.00
TOTAL RECEIPTS		702,644,828.00	1,066,718,196.00	1,121,625,448.00	1,384,290,270.00	(1,507,205,344.23)	0.00	9,628,379,101.77	9,628,379,101.77
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	582,946,436.00	575,330,968.00	595,975,794.00	115,646,286.00	0.00		6,915,344,740.00	3,395,069,737.05
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00		0.00	1,188,385,844.87
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00		0.00	2,331,889,158.56
Books and Supplies	4000-4999	150,309,308.00	162,901,658.00	209,960,570.00	395,515,613.00	0.00		2,341,459,895.00	766,777,489.53
Services	5000-5999	0.00	0.00	0.00	0.00	0.00		0.00	1,574,383,925.73
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	29,208,678.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00		0.00	(28,910,198.00)
Interfund Transfers Out	7600-7629	5,687,045.00	245,050,828.00	119,168,300.00	177,808,750.00	(1,458,950,635.26)		32,696,743.74	32,696,743.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	(48,247,259.00)		0.00	0.00
TOTAL DISBURSEMENTS		738,942,789.00	983,283,454.00	925,104,664.00	688,970,649.00	(1,507,197,894.26)	0.00	9,289,501,378.74	9,289,501,378.74
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					0.00	6,476,615.90	6,476,615.90	
Accounts Receivable	9200-9299					18,237,621.77	1,537,780,243.60	1,556,017,865.37	
Due From Other Funds	9310					0.00	0.00	0.00	
Stores	9320					0.00	32,798,437.98	32,798,437.98	
Prepaid Expenditures	9330					0.00	6,873,680.97	6,873,680.97	
Other Current Assets	9340					0.00	0.00	0.00	
Deferred Outflows of Resources	9490					0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	18,237,621.77	1,583,928,978.45	1,602,166,600.22	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					18,245,072.00	877,058,112.95	895,303,184.95	
Due To Other Funds	9610					0.00	0.00	0.00	
Current Loans	9640					0.00	0.00	0.00	
Unearned Revenues	9650					0.00	110,243,896.13	110,243,896.13	
Deferred Inflows of Resources	9690					0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	18,245,072.00	987,302,009.08	1,005,547,081.08	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(7,450.23)	596,626,969.37	596,619,519.14	
E. NET INCREASE/DECREASE (B - C + D)		(36,297,961.00)	83,434,742.00	196,520,784.00	695,319,621.00	(14,900.20)	596,626,969.37	935,497,242.17	338,877,723.03
F. ENDING CASH (A + E)		1,623,534,172.00	1,706,968,914.00	1,903,489,698.00	2,598,809,319.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,195,421,388.17	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
October										
A. BEGINNING CASH			2,598,809,319.00	1,903,865,360.00	1,505,428,973.00	1,873,195,678.00	1,284,601,220.00	881,752,911.00	1,312,180,831.00	1,261,467,029.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		315,148,486.00	139,501,635.00	516,968,954.00	251,580,486.00	251,102,941.00	516,968,943.00	251,264,177.00	261,243,861.00
Property Taxes	8020-8079		11,626,402.00	56,248,487.00	1,057,352.00	0.00	23,313,953.00	572,211,908.00	181,149,157.00	72,807,260.00
Miscellaneous Funds	8080-8099		0.00	(21,622,699.00)	(43,311,652.00)	(29,438,505.00)	(28,272,346.00)	(28,794,594.00)	(13,445,694.00)	(28,974,966.00)
Federal Revenue	8100-8299		9,299,880.00	360,631.00	697,067,462.00	96,584,648.00	10,818,024.00	155,778,583.00	77,867,200.00	7,213,963.00
Other State Revenue	8300-8599		60,467,721.00	46,492,041.00	157,595,202.00	67,860,252.00	68,994,370.00	77,566,329.00	42,358,383.00	98,429,335.00
Other Local Revenue	8600-8799		24,364,478.00	5,139,792.00	9,419,734.00	26,926,326.00	(2,563,881.00)	8,926,478.00	10,646,496.00	6,211,661.00
Interfund Transfers In	8910-8929		102,403,980.00	110,105,980.00	102,462,369.00	109,505,345.00	117,003,980.00	101,614,815.00	328,824,356.00	101,614,815.00
All Other Financing Sources	8930-8979		7,518,238.00	8,632,362.00	26,354,491.00	977,758.00	12,374,196.00	24,450,287.00	(6,484,308.00)	4,441,735.00
TOTAL RECEIPTS			530,829,185.00	344,858,229.00	1,467,613,912.00	523,996,310.00	452,771,237.00	1,428,722,749.00	872,179,767.00	522,987,664.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		869,088,555.00	447,511,540.00	669,144,300.00	674,549,132.00	582,051,475.00	606,739,373.00	586,356,356.00	588,426,655.00
Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999		220,991,824.00	171,349,779.00	293,690,593.00	286,055,248.00	149,268,023.00	268,213,313.00	213,194,949.00	269,300,566.00
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		135,692,765.00	124,433,297.00	137,012,314.00	151,986,388.00	124,300,048.00	123,342,143.00	123,342,264.00	124,762,902.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,225,773,144.00	743,294,616.00	1,099,847,207.00	1,112,590,768.00	855,619,546.00	998,294,829.00	922,893,569.00	982,490,123.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	6,476,615.90								
Accounts Receivable	9200-9299	1,556,017,865.37								
Due From Other Funds	9310	0.00								
Stores	9320	32,798,437.98								
Prepaid Expenditures	9330	6,873,680.97								
Other Current Assets	9340	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL			1,602,166,600.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	895,303,184.95								
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	110,243,896.13								
Deferred Inflows of Resources	9690	0.00								
SUBTOTAL			1,005,547,081.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			596,619,519.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(694,943,959.00)	(398,436,387.00)	367,766,705.00	(588,594,458.00)	(402,848,309.00)	430,427,920.00	(50,713,802.00)	(459,502,459.00)
F. ENDING CASH (A + E)			1,903,865,360.00	1,505,428,973.00	1,873,195,678.00	1,284,601,220.00	881,752,911.00	1,312,180,831.00	1,261,467,029.00	801,964,570.00
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):	October								
A. BEGINNING CASH		801,964,570.00	809,968,637.00	907,582,081.00	916,363,382.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	556,512,475.00	261,450,405.00	261,243,861.00	533,784,283.00	0.00		4,116,770,507.00	4,116,770,507.00
Property Taxes	8020-8079	3,607,400.00	420,255,647.00	240,290,375.00	256,271,032.00	0.00		1,838,838,973.00	1,838,838,973.00
Miscellaneous Funds	8080-8099	(50,706,195.00)	(23,129,866.00)	(34,951,558.00)	(52,279,264.00)	0.00		(354,927,339.00)	(354,927,339.00)
Federal Revenue	8100-8299	176,655,595.00	298,898,528.00	8,380,245.00	447,056,804.00	0.00		1,985,981,563.00	1,985,981,563.00
Other State Revenue	8300-8599	88,809,742.00	35,429,898.00	391,752,294.00	70,196,323.00	12,181,332.00		1,218,133,222.00	1,218,133,222.00
Other Local Revenue	8600-8799	8,712,782.00	9,422,756.00	13,982,295.00	44,422,242.00	1,672,839.00		167,283,998.00	167,283,998.00
Interfund Transfers In	8910-8929	0.00	195,840,224.00	95,067,070.00	159,443,966.00	(1,493,861,406.00)		30,025,494.00	30,025,494.00
All Other Financing Sources	8930-8979	9,840,960.00	(77,060,302.00)	10,189,578.00	24,211,754.00	(45,446,749.00)		0.00	0.00
TOTAL RECEIPTS		793,432,759.00	1,121,107,290.00	985,954,160.00	1,483,107,140.00	(1,525,453,984.00)	0.00	9,002,106,418.00	9,002,106,418.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	607,629,087.00	599,691,172.00	621,210,125.00	120,542,889.00	0.00		6,972,940,659.00	6,972,940,659.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00			0.00	
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00			0.00	
Books and Supplies	4000-4999	172,297,766.00	186,732,227.00	240,675,296.00	453,374,830.00	0.00		2,925,144,414.00	2,925,144,414.00
Services	5000-5999	0.00	0.00	0.00	0.00			0.00	
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			0.00	
Other Outgo	7000-7499	0.00	0.00	0.00	0.00			0.00	
Interfund Transfers Out	7600-7629	5,501,839.00	237,070,447.00	115,287,438.00	172,018,190.00	(1,525,423,909.00)		49,326,126.00	49,326,126.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		785,428,692.00	1,023,493,846.00	977,172,859.00	745,935,909.00	(1,525,423,909.00)	0.00	9,947,411,199.00	9,947,411,199.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					0.00	6,476,615.90	6,476,615.90	
Accounts Receivable	9200-9299					13,854,171.00	1,556,017,864.43	1,569,872,035.43	
Due From Other Funds	9310					0.00	0.00	0.00	
Stores	9320					0.00	32,798,437.98	32,798,437.98	
Prepaid Expenditures	9330					0.00	6,873,680.97	6,873,680.97	
Other Current Assets	9340					0.00	0.00	0.00	
Deferred Outflows of Resources	9490					0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	13,854,171.00	1,602,166,599.28	1,616,020,770.28	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					13,884,245.00	895,303,183.05	909,187,428.05	
Due To Other Funds	9610					0.00	0.00	0.00	
Current Loans	9640					0.00	0.00	0.00	
Unearned Revenues	9650					0.00	110,243,896.13	110,243,896.13	
Deferred Inflows of Resources	9690					0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	13,884,245.00	1,005,547,079.18	1,019,431,324.18	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(30,074.00)	596,619,520.10	596,589,446.10	
E. NET INCREASE/DECREASE (B - C + D)		8,004,067.00	97,613,444.00	8,781,301.00	737,171,231.00	(60,149.00)	596,619,520.10	(348,715,334.90)	(945,304,781.00)
F. ENDING CASH (A + E)		809,968,637.00	907,582,081.00	916,363,382.00	1,653,534,613.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,250,093,984.10	

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
FIRST INTERIM
FY 2021-22**

BALANCES	The balances do not include amounts held in the Payroll Agency Fund.
RECEIPTS	Revenues and other receipts are primarily based on FY 2021-22 Actuals as of October 2021 and then projected forward based on scheduled release of apportionments and property taxes, as well as, expected receipts from various categorical programs.
DISBURSEMENTS	Disbursements are projected based on Actuals from July 2021 to October 2021 and then projected forward.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals as of October 2021 and projected salaries and benefits for the rest of FY 2021-22. Actual and Projected Salary Increases payments were taken into consideration per payroll payout schedule.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on FY 2021-22 Actuals as of October 2021 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 FY 2021-22 data. Inter-fund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds, and Child Development Fund.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,045,729,670.00	-7.36%	5,600,682,141.00	-0.16%	5,591,632,009.00
2. Federal Revenues	8100-8299	1,713,810,944.86	15.88%	1,985,981,563.00	-1.86%	1,949,005,084.00
3. Other State Revenues	8300-8599	1,666,324,725.36	-26.90%	1,218,133,222.00	-5.10%	1,155,980,706.00
4. Other Local Revenues	8600-8799	157,437,357.55	6.25%	167,283,998.00	-1.89%	164,127,692.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,076,404.00	-33.39%	30,025,494.00	0.00%	30,025,494.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,628,379,101.77	-6.50%	9,002,106,418.00	-1.24%	8,890,770,985.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,395,069,737.05		3,380,820,803.05
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,248,934.00)		(165,129,007.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,395,069,737.05	-0.42%	3,380,820,803.05	-4.88%	3,215,691,796.05
2. Classified Salaries						
a. Base Salaries				1,188,385,844.87		1,097,667,925.87
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(90,717,919.00)		(13,396,156.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,188,385,844.87	-7.63%	1,097,667,925.87	-1.22%	1,084,271,769.87
3. Employee Benefits	3000-3999	2,331,889,158.56	6.97%	2,494,451,930.00	-1.41%	2,459,345,588.00
4. Books and Supplies	4000-4999	766,777,489.53	105.84%	1,578,316,371.00	-10.67%	1,409,895,240.00
5. Services and Other Operating Expenditures	5000-5999	1,574,383,925.73	-16.53%	1,314,203,249.00	-15.64%	1,108,606,860.00
6. Capital Outlay	6000-6999	29,208,678.00	88.13%	54,948,887.00	0.56%	55,258,664.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,886,748.00	31.76%	7,756,343.00	0.00%	7,756,343.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(34,796,946.00)	-13.55%	(30,080,437.00)	1.91%	(30,655,388.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	32,696,743.00	50.86%	49,326,126.00	-2.11%	48,286,568.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,289,501,378.74	7.08%	9,947,411,197.92	-5.92%	9,358,457,440.92
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		338,877,723.03		(945,304,779.92)		(467,686,455.92)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,856,551,114.93		3,195,428,837.96		2,250,124,058.04
2. Ending Fund Balance (Sum lines C and D1)		3,195,428,837.96		2,250,124,058.04		1,782,437,602.12
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	46,631,545.77		46,631,546.00		46,631,546.00
b. Restricted	9740	298,709,308.86		2,499,131.94		11,760,921.02
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	1,208,180,893.00		1,298,370,700.00		1,481,789,550.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	99,930,000.00		199,050,000.00		187,270,000.00
2. Unassigned/Unappropriated	9790	1,541,977,090.33		703,572,680.10		54,985,585.10
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,195,428,837.96		2,250,124,058.04		1,782,437,602.12

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	99,930,000.00		199,050,000.00		187,270,000.00
c. Unassigned/Unappropriated	9790	1,541,977,090.33		703,572,680.10		54,985,585.10
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,641,907,090.33		902,622,680.10		242,255,585.10
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.67%		9.07%		2.59%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		410,075.55		397,775.30		385,841.48
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,289,501,378.74		9,947,411,197.92		9,358,457,440.92
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)		9,289,501,378.74		9,947,411,197.92		9,358,457,440.92
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		1%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		92,895,013.79		198,948,223.96		187,169,148.82
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)		92,895,013.79		198,948,223.96		187,169,148.82
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)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,017,769,402.00	-7.40%	5,572,721,873.00	-0.16%	5,563,671,741.00
2. Federal Revenues	8100-8299	2,813,505.00	0.70%	2,833,200.00	3.00%	2,918,196.00
3. Other State Revenues	8300-8599	91,462,447.00	-3.91%	87,890,588.00	-3.75%	84,592,250.00
4. Other Local Revenues	8600-8799	138,927,612.31	-1.91%	136,278,567.00	-2.30%	133,143,422.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,070,494.00	-33.38%	30,025,494.00	0.00%	30,025,494.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,184,240,878.15)	4.03%	(1,231,942,137.00)	1.16%	(1,246,276,598.00)
6. Total (Sum lines A1 thru A5c)		5,111,802,582.16	-10.06%	4,597,807,585.00	-0.65%	4,568,074,505.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,298,902,502.00		2,452,331,257.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				153,428,755.00		(65,037,842.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,298,902,502.00	6.67%	2,452,331,257.00	-2.65%	2,387,293,415.00
2. Classified Salaries						
a. Base Salaries				652,913,121.00		649,895,772.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,017,349.00)		(5,290,963.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	652,913,121.00	-0.46%	649,895,772.00	-0.81%	644,604,809.00
3. Employee Benefits	3000-3999	1,286,046,973.00	9.44%	1,407,422,367.00	-1.02%	1,393,018,010.00
4. Books and Supplies	4000-4999	312,474,439.00	22.86%	383,892,626.00	-31.87%	261,527,136.00
5. Services and Other Operating Expenditures	5000-5999	433,786,706.00	2.60%	445,077,470.00	0.95%	449,318,905.00
6. Capital Outlay	6000-6999	24,260,046.00	-25.99%	17,955,310.00	1.64%	18,249,796.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,886,748.00	31.76%	7,756,343.00	0.00%	7,756,343.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(178,478,068.75)	-6.57%	(166,755,083.00)	-1.03%	(165,032,232.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	32,696,743.00	50.86%	49,326,126.00	-2.11%	48,286,568.00
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)		4,868,489,209.25	7.77%	5,246,902,188.00	-3.85%	5,045,022,750.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		243,313,372.91		(649,094,603.00)		(476,948,245.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,653,406,156.19		2,896,719,529.10		2,247,624,926.10
2. Ending Fund Balance (Sum lines C and D1)		2,896,719,529.10		2,247,624,926.10		1,770,676,681.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	46,631,545.77		46,631,546.00		46,631,546.00
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	1,208,180,893.00		1,298,370,700.00		1,481,789,550.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	99,930,000.00		199,050,000.00		187,270,000.00
2. Unassigned/Unappropriated	9790	1,541,977,090.33		703,572,680.10		54,985,585.10
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,896,719,529.10		2,247,624,926.10		1,770,676,681.10

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	99,930,000.00		199,050,000.00		187,270,000.00
c. Unassigned/Unappropriated	9790	1,541,977,090.33		703,572,680.10		54,985,585.10
(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)		1,641,907,090.33		902,622,680.10		242,255,585.10
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	27,960,268.00	0.00%	27,960,268.00	0.00%	27,960,268.00
2. Federal Revenues	8100-8299	1,710,997,439.86	15.91%	1,983,148,363.00	-1.87%	1,946,086,888.00
3. Other State Revenues	8300-8599	1,574,862,278.36	-28.23%	1,130,242,634.00	-5.21%	1,071,388,456.00
4. Other Local Revenues	8600-8799	18,509,745.24	67.51%	31,005,431.00	-0.07%	30,984,270.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,910.00	-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	1,184,240,878.15	4.03%	1,231,942,137.00	1.16%	1,246,276,598.00
6. Total (Sum lines A1 thru A5c)		4,516,576,519.61	-2.49%	4,404,298,833.00	-1.85%	4,322,696,480.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,096,167,235.05		928,489,546.05
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(167,677,689.00)		(100,091,165.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,096,167,235.05	-15.30%	928,489,546.05	-10.78%	828,398,381.05
2. Classified Salaries						
a. Base Salaries				535,472,723.87		447,772,153.87
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(87,700,570.00)		(8,105,193.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	535,472,723.87	-16.38%	447,772,153.87	-1.81%	439,666,960.87
3. Employee Benefits	3000-3999	1,045,842,185.56	3.94%	1,087,029,563.00	-1.90%	1,066,327,578.00
4. Books and Supplies	4000-4999	454,303,050.53	162.91%	1,194,423,745.00	-3.86%	1,148,368,104.00
5. Services and Other Operating Expenditures	5000-5999	1,140,597,219.73	-23.80%	869,125,779.00	-24.14%	659,287,955.00
6. Capital Outlay	6000-6999	4,948,632.00	647.55%	36,993,577.00	0.04%	37,008,868.00
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	143,681,122.75	-4.88%	136,674,646.00	-1.68%	134,376,844.00
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)		4,421,012,169.49	6.32%	4,700,509,009.92	-8.23%	4,313,434,690.92
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		95,564,350.12		(296,210,176.92)		9,261,789.08
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		203,144,958.74		298,709,308.86		2,499,131.94
2. Ending Fund Balance (Sum lines C and D1)		298,709,308.86		2,499,131.94		11,760,921.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	298,709,308.86		2,499,131.94		11,760,921.02
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)		298,709,308.86		2,499,131.94		11,760,921.02

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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.						
See attached						

2021-22 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

Major Revenue Assumptions

	<u>2022-23</u>	<u>2023-24</u>
1. Projected Norm Enrollment		
Non-charter schools	380,039	368,636
Locally-funded charter schools	37,375	36,255
Total	<u>417,414</u>	<u>404,891</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools (includes County Program students)	367,055.31	356,016.74
Locally-funded charter schools	35,672.89	34,603.98
Total	<u>402,728.20</u>	<u>390,620.72</u>
3. Funded COLA		
LCFF	2.48%	3.11%
Special Education (AB602)	2.48%	3.11%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$9,155	\$9,440
Grades 4-6	\$8,418	\$8,680
Grades 7-8	\$8,668	\$8,938
Grades 9-12	\$10,306	\$10,627
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	85.57%	85.23%
Locally-funded charter schools (total)	47.20%	47.09%
6. LCFF Revenue (in millions)		
Non-charter schools	\$5,197.6	\$5,188.6
Locally-funded charter schools	375.1	\$375.1
Total	<u>\$5,572.7</u>	<u>\$5,563.7</u>
7. Education Protection Act (in millions)		
Non-charter schools	\$894.6	\$894.6
Locally-funded charter schools	\$65.4	\$65.4
Total	<u>\$960.0</u>	<u>\$960.0</u>

2021-22 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

<u>Major Revenue Assumptions (continued)</u>	<u>2022.23</u>	<u>2023-24</u>
8. California State Lottery – Rates Per ADA		
Unrestricted	\$163.00	\$163.00
Restricted	\$65.00	\$65.00
9. Mandate Block Grant		
Non-charter schools – K-8	\$33.60	\$34.64
Non-charter schools – 9-12	\$64.74	\$66.75
Locally-funded charter schools – K-8	\$17.64	\$18.19
Locally-funded charter schools – 9-12	\$49.03	\$50.55
10. Federal Revenues reflect COVID-related funding from ARP-ESSER III of \$1.2 billion in FY2022-23 and FY2023-24. ARP-Emergency Connectivity of \$18.3 million is recognized in FY2022-23 only.		
11. Other State Revenues reflect funding for Expanded Learning Opportunities Program of \$140.0 million in FY2022-23 and FY2023-24. In-Person Instruction Grant of \$34.6 million is reflected in Other State Revenues in FY2022-23 only.		
12. Transfer from the Community Redevelopment Agency Fund of \$30 million in FY2022-23 and FY2023-24 to fund the Ongoing and Major Maintenance Account.		

Major Expenditure Assumptions for 2022-23

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

	Amounts (in millions)
<u>Certificated Salaries</u>	
School Staff and Resources	\$124.1
Step and Column Salary Adjustment	11.5
Federal, State, and Local Grants	1.7
Coordinated Early Intervening Services	(2.1)
COVID-19	(149.5)
Total 2022-23 Known Changes	<u>\$(14.3)</u>

2021-22 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

Major Expenditure Assumptions for 2022-23 (continued)

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

<u>Classified Salaries</u>	Amounts (in millions)
School Staff and Resources	\$9.0
Federal, State, and Local Grants	0.6
Employee Summer Assistance	(14.2)
COVID-19	(86.1)
Total 2022-23 Known Changes	<u>\$(90.7)</u>

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.1%, an increase of 2.18% from prior year. Employer contribution rate to CalPERS is 26.1%, an increase of 3.19% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2018-2020 Health and Welfare Agreement. There is no OPEB Trust contribution for 2022.23.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
- Inflation on cost of supplies and materials based on a 2.65% California CPI for 2022-23. Utilities increase of \$6.3 million due to increase in water rates and increased school operations.
 - Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$0.3 million.
 - COVID-19 expenditures of \$1,475 million mostly in ESSER III and Expanded Learning Opportunities Programs. These expenditures are negated by 2021-22 COVID-19 onetime expenditures of \$936 million, mostly in ESSER II and Expanded Learning Opportunities Grants.
 - Additional 25 sites for Expanded Transitional Kindergarten for \$6 million
 - Spending of 2021-22 estimated carryover balances of \$68 million

2021-22 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

Major Expenditure Assumptions for 2022-23 (continued)

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf and COVID-19 expenditures related to ESSER, GEER, CRF, and State LLM.
6. **Reserve for Economic Uncertainties** at \$199.1 million is 2% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.05%.
8. **Undesignated Balance** of \$703.6 million is a result of using ending balances from 2021-22 for the outyears.

Major Expenditure Assumptions for 2023-24

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

	Amounts (in millions)
<u>Certificated Salaries</u>	
Step and Column Salary Adjustment	\$11.5
Federal, State, and Local Grants	(0.3)
Reduced Cost from Enrollment Decline	(29.3)
School Staff and Resources	(57.8)
COVID-19	(89.2)
Total 2023-24 Known Changes	<u>\$(165.1)</u>

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

	Amounts (in millions)
<u>Classified Salaries</u>	
Federal, State, and Local Grants	\$(0.1)
School Staff and Resources	(5.6)
COVID-19	(7.7)
Total 2023-24 Known Changes	<u>\$(13.4)</u>

2021-22 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2022-23 and 2023-24**

Major Expenditure Assumptions for 2023-24 (continued)

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.1%, which is the same as the prior year. Employer contribution rate to CalPERS is 27.1%, an increase of 1% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2018-2020 Health and Welfare Agreement. There is no OPEB Trust contribution for 2023-24.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials based on a 2.36% California CPI for 2023-24. Utilities increase of \$2.8 million due to increase in water rates and increased school operations.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$2.7 million
 - c. Decrease in COVID-19 expenditures of \$173 million mostly in Expanded Learning Opportunities Program
 - d. Exclusion of 2022-23 onetime items of \$68 million from expenditures of carryover.
 - e. Additional 25 more sites for Expanded Transitional Kindergarten for \$6 million
 - f. Lower textbook allocation of \$102 million
 - g. Band Drill Uniforms and Board Election for \$10 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf and COVID-19 expenditures related to ESSER, GEER, CRF, and State LLM.
6. **Reserve for Economic Uncertainties** at \$187.3 million is 2% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.14%.
9. **Undesignated Balance** of \$55 million is a result of using ending balances from 2021-22 for the outyears.

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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	406,355.00	413,334.30		
Charter School	39,448.00	36,777.15		
Total ADA	445,803.00	450,111.45	1.0%	Met
1st Subsequent Year (2022-23)				
District Regular	381,038.71	366,714.69		
Charter School	39,448.13	35,672.89		
Total ADA	420,486.84	402,387.58	-4.3%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	367,032.05	355,676.12		
Charter School	39,448.13	34,603.98		
Total ADA	406,480.18	390,280.10	-4.0%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The huge drop in the estimated funded ADA for 2022-23 and 2023-24 is a result of much lower enrollment than what was projected at Budget Adoption (June 2021). The District's 2021-22 Norm Day Enrollment in September 2021 brought in a further decline of 4% from the 1.96% decline (from prior year) that was already assumed at Budget Adoption. Enrollment for 2022-23 and 2023-24 was re-projected to reflect the impact of the 2021-22 Norm Day Enrollment. Although the District has been experiencing a decline in enrollment pre-pandemic due to lower birth rates and lack of affordable housing, the loss in current enrollment is exacerbated by the pandemic.

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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	408,682	393,539		
Charter School	41,332	38,532		
Total Enrollment	450,014	432,071	-4.0%	Not Met
1st Subsequent Year (2022-23)				
District Regular	394,032	381,736		
Charter School	41,332	37,375		
Total Enrollment	435,364	419,111	-3.7%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	377,420	370,282		
Charter School	41,332	36,255		
Total Enrollment	418,752	406,537	-2.9%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District's 2021-22 Norm Day Enrollment in September 2021 brought in a further decline of 4% from the 1.96% decline (from prior year) that was already assumed at Budget Adoption. Enrollment for 2022-23 and 2023-24 was re-projected to reflect the impact of the 2021-22 Norm Day Enrollment. Although the District has been experiencing a decline in enrollment pre-pandemic due to lower birth rates and lack of affordable housing, the loss in current enrollment is exacerbated by the pandemic. Note: enrollment includes nonpublic schools.

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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	412,375	446,609	
Charter School	38,776	41,979	
Total ADA/Enrollment	451,151	488,588	92.3%
Second Prior Year (2019-20)			
District Regular	413,133	433,803	
Charter School	40,940	42,869	
Total ADA/Enrollment	454,073	476,672	95.3%
First Prior Year (2020-21)			
District Regular	414,036	414,862	
Charter School	40,979	41,190	
Total ADA/Enrollment	455,015	456,052	99.8%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	373,298	393,539		
Charter School	36,777	38,532		
Total ADA/Enrollment	410,075	432,071	94.9%	Met
1st Subsequent Year (2022-23)				
District Regular	362,102	381,736		
Charter School	35,673	37,375		
Total ADA/Enrollment	397,775	419,111	94.9%	Met
2nd Subsequent Year (2023-24)				
District Regular	351,238	370,282		
Charter School	34,604	36,255		
Total ADA/Enrollment	385,842	406,537	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	6,138,061,057.00	6,359,751,892.00	3.6%	Not Met
1st Subsequent Year (2022-23)	5,983,696,124.00	5,955,609,636.00	-0.5%	Met
2nd Subsequent Year (2023-24)	5,971,822,420.00	5,958,573,049.00	-0.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The significant change in 2021-22 is mostly due to the increase in concentration funding to 65% from 50% of base funding (+\$171 million) as well as an increase in LCFF revenue due to the one-time suspension of charter shift reporting in 2021-22 (+\$83 million) offset by a lower revenue for affiliated charter schools, community day schools, and nonpublic schools as an impact of the 2021-22 Norm Day Enrollment (-\$32 million). LCFF revenue in 2022-23 and 2023-24 did not change materially due to the offsetting effect of a higher revenue from an increase in concentration funding and lower revenue from a decrease in projected enrollment.

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 (2018-19)	4,109,881,793.33	4,644,460,948.96	88.5%
Second Prior Year (2019-20)	4,199,668,416.35	4,771,710,078.73	88.0%
First Prior Year (2020-21)	3,905,284,827.36	4,468,268,264.93	87.4%
Historical Average Ratio:			88.0%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	1.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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-B8, B10)		
Current Year (2021-22)	4,237,862,596.00	4,835,792,466.25	87.6%	Met
1st Subsequent Year (2022-23)	4,509,649,396.00	5,197,576,062.00	86.8%	Met
2nd Subsequent Year (2023-24)	4,424,916,234.00	4,996,736,182.00	88.6%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First 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 (2021-22)	4,445,968,764.00	1,713,810,944.86	-61.5%	Yes
1st Subsequent Year (2022-23)	786,169,807.00	1,985,981,563.00	152.6%	Yes
2nd Subsequent Year (2023-24)	785,930,464.00	1,949,005,084.00	148.0%	Yes

Explanation:
(required if Yes)

The change in 2021-22 is primarily due to the full recognition of ESSER III at Budget Adoption and re-projected in the first interim. The 2022-23 and 2023-24 changes are mostly due to the recognition of ESSER III funding in accordance with the District's expenditure plans of \$1.2 billion each year for 2022-23 and 2023-24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	1,374,317,793.00	1,666,324,725.36	21.2%	Yes
1st Subsequent Year (2022-23)	1,065,453,792.00	1,218,133,222.00	14.3%	Yes
2nd Subsequent Year (2023-24)	1,052,964,253.00	1,155,980,706.00	9.8%	Yes

Explanation:
(required if Yes)

The 2021-22 increase is primarily due to the recognition of Expanded Learning Opportunities Prog of \$243M and Inclusive Pre-Sch Expansion Prog of \$27M. The 2022-23 and 2023-24 changes are mostly due to the recognition of Expanded Learning Opportunities Prog of \$140M and Special Ed Early Intervention Grant of \$27M offset by a reduction of CalSTRS On Behalf Pension Contribution of \$64M. In 2022-23 only, there was also a recognition of IPI Grant of \$34M.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	132,517,231.00	157,437,357.55	18.8%	Yes
1st Subsequent Year (2022-23)	128,390,792.00	167,283,998.00	30.3%	Yes
2nd Subsequent Year (2023-24)	127,044,531.00	164,127,692.00	29.2%	Yes

Explanation:
(required if Yes)

The changes in Other Local Revenues are mainly due to the reclassification of Medical Billing Option and SMAA Program from Federal Revenues totaling \$14.5M in 2021-22 and \$28M in 2022-23 and in 2023-24; higher CalSTRS Refund of \$9.2M in 2021-22 and \$9M in 2022-23 and in 2023-24; projected higher charter fee for service revenues for utilities and M&O services of \$2.5M, and partially offset by lower spending in local grants in 2021-22; increased interest income of \$4M in 2022-23 and \$2M in 2023-24.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	1,638,001,826.11	766,777,489.53	-53.2%	Yes
1st Subsequent Year (2022-23)	1,527,828,921.00	1,578,316,371.00	3.3%	No
2nd Subsequent Year (2023-24)	1,535,357,554.00	1,409,895,240.00	-8.2%	Yes

Explanation:
(required if Yes)

The decrease in 2021-22 is primarily due to the recognition of ESSER III and redistribution of projected costs based on funding requests for Path to Recovery. Projections are lower in 2023-24 mainly due to lower projected COVID-19 related spending in ESSER II.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	1,076,549,522.53	1,574,383,925.73	46.2%	Yes
1st Subsequent Year (2022-23)	1,046,014,911.00	1,314,203,249.00	25.6%	Yes
2nd Subsequent Year (2023-24)	1,040,007,070.00	1,108,606,860.00	6.6%	Yes

Explanation:
(required if Yes)

The increase in 2021-22 is primarily due to the redistribution of projected costs based on funding requests for Path to Recovery. The projections for 2022-23 and 2023-24 are higher mainly due to COVID-19 related spending of the Expanded Learning Opportunities Program (ELOP). ELOP was part of the Enacted State Budget which was after the District's budget adoption.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	5,952,803,788.00	3,537,573,027.77	-40.6%	Not Met
1st Subsequent Year (2022-23)	1,980,014,391.00	3,371,398,783.00	70.3%	Not Met
2nd Subsequent Year (2023-24)	1,965,939,248.00	3,269,113,482.00	66.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	2,714,551,348.64	2,341,161,415.26	-13.8%	Not Met
1st Subsequent Year (2022-23)	2,573,843,832.00	2,892,519,620.00	12.4%	Not Met
2nd Subsequent Year (2023-24)	2,575,364,624.00	2,518,502,100.00	-2.2%	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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

The change in 2021-22 is primarily due to the full recognition of ESSER III at Budget Adoption and re-projected in the first interim. The 2022-23 and 2023-24 changes are mostly due to the recognition of ESSER III funding in accordance with the District's expenditure plans of \$1.2 billion each year for 2022-23 and 2023-24.

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

The 2021-22 increase is primarily due to the recognition of Expanded Learning Opportunities Prog of \$243M and Inclusive Pre-Sch Expansion Prog of \$27M. The 2022-23 and 2023-24 changes are mostly due to the recognition of Expanded Learning Opportunities Prog of \$140M and Special Ed Early Intervention Grant of \$27M offset by a reduction of CalSTRS On Behalf Pension Contribution of \$64M. In 2022-23 only, there was also a recognition of IPI Grant of \$34M.

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

The changes in Other Local Revenues are mainly due to the reclassification of Medical Billing Option and SMAA Program from Federal Revenues totaling \$14.5M in 2021-22 and \$28M in 2022-23 and in 2023-24; higher CalSTRS Refund of \$9.2M in 2021-22 and \$9M in 2022-23 and in 2023-24; projected higher charter fee for service revenues for utilities and M&O services of \$2.5M, and partially offset by lower spending in local grants in 2021-22; increased interest income of \$4M in 2022-23 and \$2M in 2023-24.

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

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

The decrease in 2021-22 is primarily due to the recognition of ESSER III and redistribution of projected costs based on funding requests for Path to Recovery. Projections are lower in 2023-24 mainly due to lower projected COVID-19 related spending in ESSER II.

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

The increase in 2021-22 is primarily due to the redistribution of projected costs based on funding requests for Path to Recovery. The projections for 2022-23 and 2023-24 are higher mainly due to COVID-19 related spending of the Expanded Learning Opportunities Program (ELOP). ELOP was part of the Enacted State Budget which was after the District's budget adoption.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	242,675,335.00	250,794,871.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		281,698,000.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.7%	9.1%	2.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.9%	3.0%	0.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	243,313,372.91	4,868,489,209.25	N/A	Met
1st Subsequent Year (2022-23)	(649,094,603.00)	5,246,902,188.00	12.4%	Not Met
2nd Subsequent Year (2023-24)	(476,948,245.00)	5,045,022,750.00	9.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending in 2022-23 is mainly due to structural deficit and projected spending of carryover. The deficit spending in 2023-24 is due to structural deficit. Unassigned balances in 2021-22 are used to balance the outyears.

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	3,195,428,837.96	Met
1st Subsequent Year (2022-23)	2,250,124,058.04	Met
2nd Subsequent Year (2023-24)	1,782,437,602.12	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	2,598,809,319.00	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:

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

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	410,076	397,775	385,841
District's Reserve Standard Percentage Level:	1%	2%	2%

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

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

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

- 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):

No

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	9,289,501,378.74	9,947,411,197.92	9,358,457,440.92
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,289,501,378.74	9,947,411,197.92	9,358,457,440.92
4. Reserve Standard Percentage Level	1%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	92,895,013.79	198,948,223.96	187,169,148.82
6. Reserve Standard - by Amount (\$71,000 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)	92,895,013.79	198,948,223.96	187,169,148.82

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	99,930,000.00	199,050,000.00	187,270,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,541,977,090.33	703,572,680.10	54,985,585.10
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)	1,641,907,090.33	902,622,680.10	242,255,585.10
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.67%	9.07%	2.59%
District's Reserve Standard (Section 10B, Line 7):	92,895,013.79	198,948,223.96	187,169,148.82
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The positive reserve level in 2023-24 is a result of release of assigned balances and use of the 2021-22 unassigned balance for the outyears.

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 budget adoption 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 budget adoption 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:

There are interfund borrowings from General Fund to Child Development Fund and Cafeteria 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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(1,262,365,774.00)	(1,184,240,878.15)	-6.2%	(78,124,895.85)	Not Met
1st Subsequent Year (2022-23)	(1,265,309,627.00)	(1,231,942,137.00)	-2.6%	(33,367,490.00)	Met
2nd Subsequent Year (2023-24)	(1,277,435,104.00)	(1,246,276,598.00)	-2.4%	(31,158,506.00)	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	30,025,494.00	45,076,404.00	50.1%	15,050,910.00	Not Met
1st Subsequent Year (2022-23)	30,025,494.00	30,025,494.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	30,025,494.00	30,025,494.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	55,100,679.00	32,696,743.00	-40.7%	(22,403,936.00)	Not Met
1st Subsequent Year (2022-23)	56,312,530.00	49,326,126.00	-12.4%	(6,986,404.00)	Not Met
2nd Subsequent Year (2023-24)	51,836,525.00	48,286,568.00	-6.8%	(3,549,957.00)	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

The 2021-22 lower contribution is primarily due to vacant positions in Special Education and lower projected expenditure in RRGm.

- 1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption 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)

The 2021-22 change in Transfers In is due to a higher transfer from Special Reserve Fund-CRA of \$15 million to fund beautification projects.

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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)

The projected transfers out are lower due to lower subsidy to the Child Development Fund in 2021-22 and lower subsidy to the Child Development Fund and Cafeteria Fund in 2022-23 and 2023-24.

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption 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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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 budget adoption? Yes
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	3	Various Funds	Fund 01 - Objects 7438 & 7439	92,743
Certificates of Participation	14	General Fund	Fund 56 - Objects 7438 & 7439	139,517,424
General Obligation Bonds	26	Tax Levy	Fund 51 - Objects 7433 & 7434	11,768,846,041
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	108,286,683

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

Children Center Facilities Revolving L	0	Child Development Fund	Fund 12 - Objects 7438 & 7439	0
Retirement Bonus		Various Funds	Various	33,670,047
TOTAL:				12,050,412,938

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	103,538	81,762	18,758	2,883
Certificates of Participation	67,810,225	16,374,431	16,297,791	15,560,275
General Obligation Bonds	1,825,280,519	1,166,294,478	1,054,076,240	1,060,608,887
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	66,290,040	86,494,843	73,612,370	75,465,751

Other Long-term Commitments (continued):

Children Center Facilities Revolving Loan	79,200	0	0	0
Retirement Bonus	5,881,395	6,132,592	6,040,890	6,018,293
Total Annual Payments:	1,965,444,917	1,275,378,106	1,150,046,049	1,157,656,089
Has total annual payment increased over prior year (2020-21)?	No	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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
11,488,949,361.00	11,488,949,361.00
425,988,386.00	425,988,386.00
11,062,960,975.00	11,062,960,975.00
Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

257,435,323.00	207,639,719.39
259,273,574.00	259,273,574.00
260,658,149.00	260,658,149.00

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

Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

N/A	N/A
N/A	N/A
N/A	N/A

- d. Number of retirees receiving OPEB benefits

Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

37,340	39,264
37,549	37,549
37,761	37,761

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

Yes

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

Yes

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
595,514,613.00	624,504,078.00
0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

Budget Adoption (Form 01CS, Item S7B)	First Interim
158,540,575.00	149,132,895.00
176,831,967.00	176,831,967.00
175,565,466.00	175,565,466.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

158,540,575.00	149,132,895.00
176,831,967.00	176,831,967.00
175,565,466.00	175,565,466.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	33,936.1	37,611.6	37,126.6	36,602.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 12, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 07, 2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Certificated (Non-management) 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
535,575,577	538,766,036	545,464,621
100.0%	100.0%	100.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
16,246,462	16,246,462	16,246,462

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	17,687.4	20,574.6	20,561.6	20,551.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 24, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

8/16/2021; 8/11/2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Classified (Non-management) 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
292,973,979	298,380,629	298,121,326
100.0%	100.0%	100.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	5,575.2	6,162.5	6,162.5	6,162.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Negotiations Not Settled

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

5,820,670

4. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
87,751,250	89,427,148	89,392,909
100.0%	100.0%	100.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

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.

- Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

Yes

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

Yes

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

Yes

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

Yes

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

Yes

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

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

Yes

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review