

**INTEROFFICE CORRESPONDENCE
LOS ANGELES UNIFIED SCHOOL DISTRICT
Office of the Chief Financial Officer**

INFORMATIVE

DATE: March 3, 2016

TO: Members, Board of Education
Michelle King, Superintendent

FROM: Megan K. Reilly
Chief Financial Officer



SUBJECT: 2015-16 SECOND INTERIM FINANCIAL REPORT AND FISCAL STABILIZATION PLAN

This informative summarizes the District's 2015-16 Second Interim Financial Report, which is to be submitted to the Los Angeles County Office of Education (LACOE) on or before March 15, 2016. The Board is requested to certify the District's financial condition as "qualified," meaning that the District may not be able to meet its financial obligations in the subsequent two years. In addition, a fiscal stabilization plan is being adopted based on LACOE's request.

- The District will be able to meet its financial commitments and its 5% General Fund ending balance requirement (as set forth in the District's Budget and Finance Policy) in 2015-16 and 2016-17.
- At Second Interim, the projected unassigned ending balance is \$129.1 million for 2015-16, which is \$17.2 million lower than First Interim. This unassigned ending balance has been incorporated to help address the projected out-year deficit. (See Appendix I, Tables 1 to 4, for variances from First Interim to Second Interim.)
- The Second Interim projection suggests an overall improvement in the multi-year outlook. This improvement is mostly attributable to the January Governor's Budget that provided for onetime revenues in 2016-17 as well as increased GAP funding. However, the District continues to face structural challenges such as declining enrollment and increasing fixed costs.
- The General Fund cash balance (Restricted and Unrestricted) is projected to be \$1.2 billion as of June 30, 2016. The District does not anticipate a need to issue any Tax and Revenue Anticipation Notes (TRANs) in fiscal year 2015-16.

2016-17 AND 2017-18 UNRESTRICTED GENERAL FUND (OUT-YEAR BUDGET PROJECTIONS)

The chart below provides an update of the multi-year projection using data from the Second Interim:

(Dollars in Millions)	Non-cumulative 2015-16	Non-cumulative 2016-17	Non-cumulative 2017-18	Cumulative Balance
Estimated Ending Balance at First Interim)	\$146.3	(\$17.5)	(\$354.7)	(\$225.9)
Additional One-time Funding		\$107.7*		\$107.7
LCFF Change (net of proportionality increase)	\$13.2	\$65.6	\$83.4	\$162.2
Additional OPEB Trust Contribution			(\$101.3)**	(\$101.3)
Other Changes	(\$30.4)	(\$18.5)	\$34.0	(\$14.9)
Revised Ending Balance at Second Interim	\$129.1	\$137.4	(\$338.7)	(\$72.2)

* This is based on additional one time mandate funding for new mandates as provided in the January Governor's proposed budget for 2016-17

** This is based on the assumption that the proposed additional OPEB Trust contribution will not be implemented to bring the 2017-18 into balance – see below Fiscal Stabilization Plan

New and/or additional expenditure and revenue information resulted in a cumulative negative ending balance of (\$72.2) million (\$129.1+\$137.4-\$338.7 million) at the end of 2017-18. The major changes from First to Second Interim are additional revenues announced in the January Governor's Budget and Unduplicated Count change. This is partially offset by OPEB contribution in 2017-18 as well as an increase in expenditure requirements (i.e. textbook adoption, athletics uniform and local district autonomy resources). Appendix I discusses the changes for 2016-17 and 2017-18 in further details.

In June, the District's 2016-17 Final Budget will include an additional out year of 2018-19 with an estimated deficit of almost \$450 million. This fiscal year does not reflect any beginning balances from prior years and is also the first year (since 13-14) that LCFF revenue shows a net decline while operating expenditures continue to rise.

FISCAL STABILIZATION PLAN

LACOE requires an updated and detailed fiscal stabilization plan as part of the Second Interim Report. The total solution needed in 2017-18 is \$72.2 million as of Second Interim. The detailed fiscal stabilization plan attached (Attachment B of the Board Report) includes two possible options:

Options	Option I	Option II
	Implementation of IFRP Recommendation	All OPEB Solution
Deficit for 2017-18	(\$72.2)	(\$72.2)
Solution		
Implementation of the Independent Financial Review Panel (IFRP) recommendations (~15%)	\$102.8	
Zero out planned OPEB Trust Contribution		\$101.3
Balance after Solution is implemented	\$30.58	\$29.10

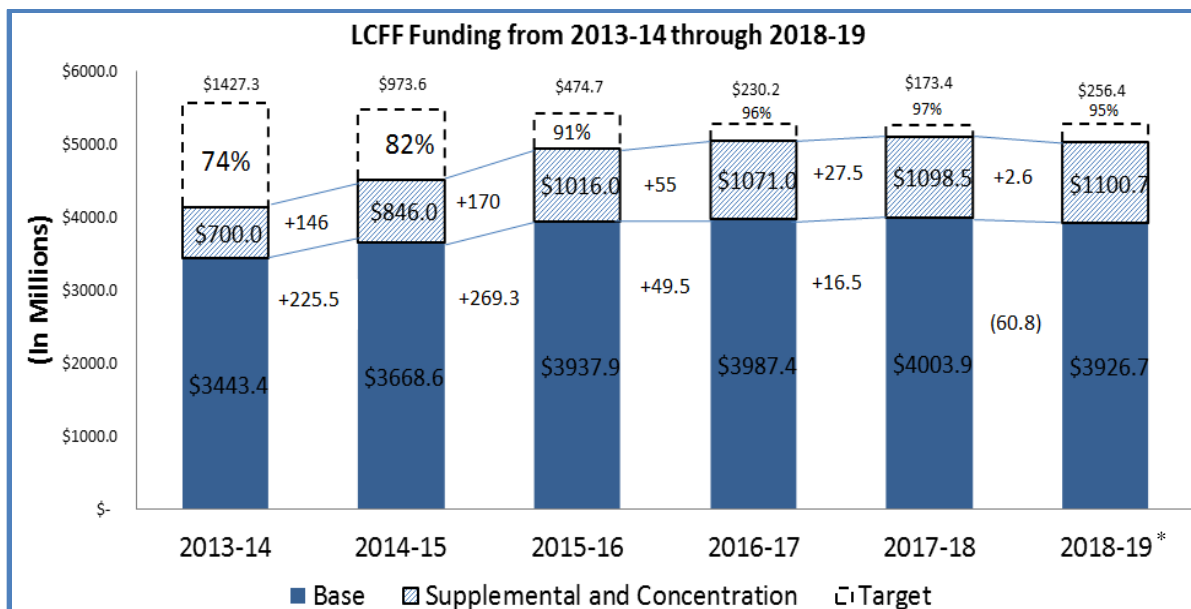
Option I: This option incorporates the solutions recommended in the Independent Financial Review Panel (IFRP). This option assumes that 15% of the IFRP recommendations, approximately \$100 million, will help solve the 2017-18 deficit.

Some of the recommendations are subject to collective bargaining, legislative changes, and external factors and therefore will not be permitted by LACOE. For recommendations that could unilaterally be adopted (i.e. central office “rightsizing”), implementation recommendations will be presented to the Board for approval.

Option II: LACOE’s First Interim approval required the District to submit a detailed plan for 2017-18. To address this, option II assumes that the OPEB trust contribution reflected in 2017-18 will not be implemented if no other solution is implemented in 2017-18.

FISCAL ISSUES

- **Declining Enrollment vs Increasing Fixed Cost.** The District must continue to actively manage the challenge to its base resources resulting from increased fixed costs, such as increased pension costs, legal liability increases, and other post-employment benefits (OPEB) in a declining enrollment environment.
- **Proportionality Requirement Must be Met.** The District must continue to consider the investments as an opportunity to refocus these resources to Board priorities as well as redesign programs to better serve our students. It is important to note that as LCFF is fully implemented, the additional (marginal) dollars for both Base and Supplemental and Concentration drops.



*FY 2018-19, the fourth year, is not required for Second Interim purposes. This is presented in anticipation of the June Budget which includes the next succeeding two out years.

- Adequacy in Education Funding.** The District must continue to advocate that the State funding goals address “adequate” levels of funding for our students. We must continue to ask the State to fund the District not just at the 2007-08 levels but to fund the additional bills such as the pension increases that the State has imposed to the District. Furthermore, unless Proposition 30 is extended past the current 2018 sunset date, the State’s education funding outlook remains stagnant.
- Addressing Out Year Deficit.** In June, the District will be required to address a three-year budget that includes Fiscal Year 2018-19. Using the Department of Finance LCFF revenue numbers, the preliminary 2018-19 deficit is estimated to be almost \$450 million. The District will again face the fundamental trade-off between the benefits of addressing the deficit now versus making difficult budget decisions later. The earlier that the District plans for the pending deficit, the more likely it will minimize disruption to District’s educational programs.
- Independent Financial Review Panel (IFRP) Highlighted Long-Term Fiscal Challenges.** The IFRP’s November 2015 report highlighted many of the fiscal challenges facing the District, which include declining enrollment, increasing pension and health benefit costs, and increasing special education costs. In response to these challenges, four working groups are reviewing/developing strategies for pending discussions with the Superintendent and the Board of Education.

As the District continues to face structural challenges, we must focus our energy on additional external sources of revenues, increasing enrollment and attendance, and continue to reassess how existing resources are used to help address the District’s priorities.

If you have any questions, please contact Megan Reilly at (213) 241-7888 or Luis Buendia at (213) 241-2737.

c: Jefferson Crain
Alma Pena Sanchez
Dave Holmquist
Thelma Melendez de Santa Ana
Frances Gipson
Nicole Elam-Ellis
John Walsh
Luis Buendia
Cheryl Simpson

Appendix I Table Charts

<p>Table 1 Summary of 2015-16 General Fund Revenue (in millions)</p>						
	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs. 1P	Second Interim	First Interim	Variance 2P vs. 1P
LCFF Sources	\$5,267.3	\$5,254.0	\$13.3	\$0.0	\$0.0	\$0.0
Federal Revenues	\$14.7	\$14.7	\$0.0	\$586.7	\$595.8	(\$9.1)
Other State Revenues	\$372.0	\$371.2	\$0.8	\$582.1	\$583.3	(\$1.2)
Other Local Revenues	\$117.3	\$112.5	\$4.8	\$11.7	\$11.1	\$0.6
Total Revenues	\$5,771.3	\$5,752.4	\$18.9	\$1,180.5	\$1,190.2	(\$9.7)

Revenues –The Second Interim revenue projections for the General Fund – Unrestricted are higher than those in the First Interim by a net amount of \$18.9 million. This is due to a higher Local Control Funding Formula (“LCFF”) entitlement of \$13.3 million, primarily due to higher unduplicated percentage rate (83.1% to 83.7%) and GAP funding rate (51.52% to 51.97%) basis. In addition, charter school service fee revenue (such as request for maintenance and operations services) is estimated to increase by \$3.6 million.

General Fund – Restricted revenues decreased by a net amount of \$9.7 million. These are primarily Federal grants that are subject to unearned revenue accounting. Revenues are recognized when expenditures are incurred. Compared to First Interim, the decrease is primarily attributed to lower spending in the Coordinated Early Intervening Services, a 27-month grant. This is due to revised program planning and implementation timelines. The District expects to fully implement this program in 2016-17.

Table 2
Summary of 2015-16 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs. 1P	Second Interim	First Interim	Variance 2P vs. 1P
Certificated Salaries	\$2,068.0	\$2,078.5	(\$10.5)	\$815.3	\$844.4	(\$29.1)
Classified Salaries	\$564.4	\$561.3	\$3.1	\$388.8	\$392.4	(\$3.6)
Employee Benefits	\$1,054.7	\$1,057.5	(\$2.8)	\$512.7	\$506.6	\$6.1
Books & Supplies	\$223.3	\$217.4	\$5.9	\$135.8	\$140.7	(\$4.9)
Services & Operating Expenses	\$513.7	\$420.0	\$93.7	\$393.2	\$386.6	\$6.6
Capital Outlay	\$12.0	\$9.6	\$2.4	\$4.6	\$3.7	\$0.9
Other Outgo	\$8.7	\$8.7	\$0.0	\$0.0	\$0.0	\$0.0
Total Expenditures	\$4,444.8	\$4,353.0	\$91.8	\$2,250.4	\$2,274.4	(\$24.0)

- **Expenditures** - The Second Interim projects higher General Fund - Unrestricted expenditures by a net amount of \$91.8 million in comparison to the First Interim. The projected increase is primarily due to higher risk management legal costs of \$79.4 million. The remainder of the net increase is primarily related to carryover accounts in which the carryover balance decreased as costs are incurred. Hence, cost neutral to the General Fund ending balance.

General Fund – Restricted funds had a projected net expenditure reduction of \$24.0 million compared to First Interim. This is primarily due to lower Special Education expenditures than initially projected. The decline in expenditures can be attributed to lower than expected enrollment growth and positions being filled later in the fiscal year than expected. In addition, the Division of Special Education has changed the Extended School Year schedule for the summer session of 2016. The new schedule will have fewer days in June and additional days in July, shifting expenditures to the 2016-17 year.

Table 3						
Summary of 2015-16 General Fund Other Financing Sources/Uses/Indirect Cost						
(in millions)						
	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs. 1P	Second Interim	First Interim	Variance 2P vs. 1P
Indirect Cost	\$92.0	\$93.1	(\$1.1)	(\$69.3)	(\$70.6)	\$1.3
Transfers In	\$59.0	\$60.0	(\$1.0)	\$0.0	\$0.0	\$0.0
Other Sources	\$0.6	\$0.6	\$0.0			\$0.0
	\$151.6	\$153.7	(\$2.1)	(\$69.3)	(\$70.6)	\$1.3
Transfer Out	(\$123.0)	(\$136.7)	\$13.7	\$0.0	\$0.0	\$0.0
Contribution	(\$1,150.4)	(\$1,166.8)	\$16.4	\$1,150.4	\$1,166.8	(\$16.4)
	(\$1,273.4)	(\$1,303.5)	\$30.1	\$1,150.4	\$1,166.8	(\$16.4)
Net	(\$1,121.8)	(\$1,149.8)	\$28.0	\$1,081.1	\$1,096.2	(\$15.1)

- **Net Contributions/Transfers** - The General Fund contributions to restricted programs is lower by \$16.4 million compared to the First Interim projections. This is primarily due to lower Special Education expenditures as discussed above. The interfund transfer is lower to the Cafeteria Fund (\$11.1 million), primarily due to higher meal claims for the lunch and breakfast programs than initially projected. In addition, interfund transfers to Early Childhood Educational Program is also lower (\$2.3 million) primarily due to increase in student enrollment than initially projected.

Table 4						
Summary of 2015-16 General Fund Ending Balance						
(in millions)						
	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs. 1P	Second Interim	First Interim	Variance 2P vs. 1P
Nonspendable	\$20.7	\$20.7	\$0.0			\$0.0
Restricted			\$0.0	\$137.9	\$136.5	\$1.4
Committed	\$218.3	\$218.3	\$0.0			\$0.0
Assigned	\$457.7	\$485.5	(\$27.8)			\$0.0
Unassigned-Reserve for Economic Uncertainties	\$72.4	\$72.4	\$0.0			\$0.0
Unassigned/Unappropriated	\$129.1	\$146.3	(\$17.2)			\$0.0
2014-15 Ending Balance	\$898.2	\$943.2	(\$45.0)	\$137.9	\$136.5	\$1.4

- **Lower Ending Balance** – The projected total ending fund balance is lower by \$45.0 million and this decrease has been factored to address the projected out-year deficit.

Committed Ending Balance: An amount reserved to be used to address ongoing impact of the District's salary compensation increase (\$218.3 million).

Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, General Fund School Program, school determined needs funds, and funds reserved for fire damage (\$457.7 million).

2016-17 AND 2017-18 UNRESTRICTED GENERAL FUND (OUT-YEAR BUDGET PROJECTIONS)

The chart below provides an update of the multi-year projection using data from Second Interim:

(Dollars in Millions)	2015-16	2016-17	2017-18	Cumulative Balance
Estimated Ending Balance at First Interim	\$146.3	(\$17.5)	(\$354.7)	(\$225.9)
Additional One-time Funding		\$107.7		\$107.7
LCFF Change (net of proportionality increase)	\$13.2	\$65.6	\$83.4	\$162.2
Additional OPEB Trust Contribution			(\$101.3)	(\$101.3)
Other Changes	(\$30.4)	(\$18.5)	\$34.0	(\$14.5)
Revised Ending Balance at Second Interim	\$129.1	\$137.4	(\$338.7)	(\$72.2)

New and/or additional expenditure and revenue information resulted in a cumulative negative ending balance of (\$72.2) million (\$129.1+\$137.4-\$338.7) at the end of 2017-18.

- **Changes in Revenue** - Revenues are estimated to increase by \$173.9 million in 2016-17 and by \$109.2 million in 2017-18. This is mainly due to the additional one-time funding provided for in the January Governor's budget as well as the changes in the LCFF GAP funding and unduplicated count percentages.
- **Changes in Expenditures and Contributions** – The increase in revenues is partially offset by the net increases in estimated expenditures in 2016-17 in 2017-18. Some of these changes are accounted for as follows:
 - Various school site accounts show a decrease of approximately \$21.5 million in 2015-16. This trend is projected for 2016-17 and 2017-18. These accounts include but are not limited to: Campus aides, athletics, ROC/P and Substitute and Pool Teachers programs.
 - The Health & Welfare and Workers Compensation requirement decrease of \$20.8 million and \$48.4 million in 2016-17 and 2017-18, respectively. The change is mainly due to assumed 2018 increase based on the Health and Welfare MOU and the general fund share of the participant population. This is offset by an increase of \$101.3 million in OPEB trust contribution reflected in 2017-18.

- Additional textbook requirement of \$26.0 million and \$7.5 million in 2017-18 for new textbook adoption for school year 2017-18 and 2018-19.
- Increase in other operational account of \$8.1 million in 2016-17 and \$10.3 million in 2017-18 mostly attributable to a slight increase in utility costs and increased telephone expenditures.
- Additional Investment to Local District Autonomy, Student Suspension Incentive and Athletics Uniform of \$13.9 million in 2016-17 and \$4.0 million in 2017-18.

2015-16 Second Interim Projection
FISCAL STABILIZATION PLAN FOR 2017-18 (IN MILLIONS)

Options	Option I	Option II
	Implementation of IFRP Recommendation	All OPEB Solution
Deficit for 2017-18 (as of Second Interim)	(\$72.2)	(\$72.2)
Solution		
Implementation of the Independent Financial Review Panel (IFRP) recommendations (~15%)	\$102.8	
Zero out planned OPEB Trust Contribution		\$101.3
Balance after Solution is implemented	\$30.58	\$29.10

Option I - Implementation of Independent Review Panel (IFRP) Recommendation

FY 2017-18 started with a deficit of \$338.7 million, but with the use of balances from 2016-17 of \$266.5, it lowered the remaining deficit to \$72.2 million. Under this option, the District will need to implement 15% of the \$685.2 million IFRP recommendations. Solutions include items subject to bargaining unit negotiations, voter approvals and legislative fixes. The District will not be able to officially use these solutions until implemented. If solutions do not materialize, option II will need to be implemented.

Option II - Use of Planned Other Post Employment Benefits (OPEB) Trust Contribution

Under this option the District will have to cancel the planned OPEB trust contribution for 2017-18. Additional revenues is proposed to be used to get contribution back to the planned levels.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Report Number:	288-15/16
Date:	March 8, 2016
Subject:	2015-16 Second Interim Report and Fiscal Stabilization Plan
Responsible Staff:	
Name	Megan K. Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

BOARD REPORT

Action Proposed: Staff requests that the Board approve the 2015-16 Second Interim Financial Report, which contains a “qualified” certification (enclosed herewith as attachment “A”) and attached Fiscal Stabilization Plan (Attachment “B”).

Based on current projections, the District is balanced in fiscal year 2015-16 and in fiscal year 2016-17. As required under Education Code Section 42131, the qualified certification is requested because the District is not currently balanced for fiscal year 2017-18.

Background: Under Education Code Sections 35035(i), 42130 and 42131, District staff must prepare and submit interim financial reports to the governing board at intervals throughout the fiscal year. As part of the interim financial reports, the Board certifies to the County Superintendent of Schools, the State Controller and the State Superintendent of Public Instruction whether the District is able to meet its financial obligations for the remainder of the fiscal year and the next two fiscal years, using one of three certification scenarios:

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

In addition, the Los Angeles County Office of Education (LACOE), as part of the 2015-16 First Interim Report, has requested that the District must implement a Board-approved fiscal stabilization plan to assure the



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

required minimum Reserve for Economic Uncertainties in fiscal year 2017-18.

Expected Outcomes: The District will file its Second Interim Financial Report and be in compliance with Education Code Requirements, including a Fiscal Stabilization Plan that will address the request of LACOE.

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

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

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

A district with a qualified or negative certification at the second interim period may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District will probably make repayment of such debt issuance. LACOE may also impose various restrictions on districts that fail to deal with financial issues raised in interim reports. Finally, rating agencies may consider interim reports when evaluating or revising credit ratings.

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

Policy Implications: Certification of the District's 2015-16 Second Interim Financial Report and submission of the Fiscal Stabilization Plan will comply with Education Code and LACOE requirements.

Budget Impact: This report includes the required budget adjustments and includes a Fiscal Stabilization plan to address the projected deficit in order to restore and maintain reserves at the required statutory level.

Issues and Analysis: None



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Attachments: Attachment A – 2015-16 Second Interim Financial Report
Attachment B - Fiscal Stabilization Plan

☒ **Informative**

☐ **Desegregation
Impact Statement**



LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report

Respectfully submitted,

MICHELLE KING
Superintendent

REVIEWED BY:

DAVID HOLMQUIST
General Counsel

APPROVED & PRESENTED BY:

MEGAN K. REILLY
Chief Financial Officer
Office of the Chief Financial Officer

☒ Approved as to form.

CHERYL SIMPSON
Director of Budget Services and
Financial Planning

☒ Approved as to budget impact statement.



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2015-16

Second Interim

Financial Report

March 8, 2016

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

Signed: _____

District Superintendent or Designee

Date: _____

3-8-16

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

To the County Superintendent of Schools:

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

Meeting Date: **March 8, 2016**

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

☒ QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: V. Luis Buendia

Telephone: (213) 241-7889

Title: Controller

E-mail: luis.buendia@lausd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 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
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in OPEB liabilities? 		X
				X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in self-insurance liabilities? 		X
				X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
			X	
			X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Second Interim Financial Report

FY 2015-2016

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2015-16 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,250,007,182.00	5,266,968,405.00	2,924,584,398.25	5,267,320,374.00	351,969.00	0.0%
2) Federal Revenue		8100-8299	739,219,309.00	712,193,658.00	227,558,268.88	601,424,384.00	(110,769,274.00)	-15.6%
3) Other State Revenue		8300-8599	953,773,094.00	968,431,888.00	610,550,638.39	954,170,606.00	(14,261,282.00)	-1.5%
4) Other Local Revenue		8600-8799	136,115,270.00	121,046,223.00	73,394,038.87	129,058,119.00	8,011,896.00	6.6%
5) TOTAL, REVENUES			7,079,114,855.00	7,068,640,174.00	3,836,087,344.39	6,951,973,483.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,039,075,139.97	3,038,570,584.00	1,610,026,876.65	2,883,338,961.00	155,231,623.00	5.1%
2) Classified Salaries		2000-2999	871,036,688.00	911,423,834.00	503,877,429.18	953,144,208.00	(41,720,374.00)	-4.6%
3) Employee Benefits		3000-3999	1,542,764,586.00	1,579,275,900.00	850,898,382.40	1,567,314,691.00	11,961,209.00	0.8%
4) Books and Supplies		4000-4999	683,382,575.02	595,584,028.17	84,503,917.67	359,074,207.00	236,509,821.17	39.7%
5) Services and Other Operating Expenditures		5000-5999	816,144,468.00	888,475,157.54	279,713,449.13	906,941,899.00	(18,466,741.46)	-2.1%
6) Capital Outlay		6000-6999	7,039,403.00	16,513,474.00	5,229,763.83	16,535,212.00	(21,738.00)	-0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,710,204.00	8,371,371.00	781,777.46	8,714,255.00	(342,884.00)	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,421,088.00)	(22,915,960.00)	(2,933,678.20)	(22,702,915.00)	(213,045.00)	0.9%
9) TOTAL, EXPENDITURES			6,944,731,975.99	7,015,298,388.71	3,332,097,918.12	6,672,360,518.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			134,382,879.01	53,341,785.29	503,989,426.27	279,612,965.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000,000.00	59,000,000.00	0.00	59,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	140,721,345.00	141,359,609.00	31,641,483.73	123,027,587.00	18,332,022.00	13.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	637,193.00	637,193.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,721,345.00)	(82,359,609.00)	(31,641,483.73)	(63,390,394.00)		

2015-16 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,661,534.01	(29,017,823.71)	472,347,942.54	216,222,571.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	817,757,012.61	817,757,012.61		817,757,012.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	2,049,451.10		2,049,451.10	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			817,757,012.61	819,806,463.71		819,806,463.71		
d) Other Restatements		9795	(152,550,726.04)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,206,286.57	819,806,463.71		819,806,463.71		
2) Ending Balance, June 30 (E + F1e)			718,867,820.58	790,788,640.00		1,036,029,034.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,670,363.00	2,636,896.00		2,636,896.30		
Stores		9712	16,958,034.00	18,016,015.00		18,016,014.50		
Prepaid Expenditures		9713	3,209.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	59,051,391.02	69,672,972.00		137,868,777.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	218,300,000.00	218,300,000.00		218,300,000.00		
d) Assigned								
Other Assignments		9780	308,234,576.00	306,339,841.00		457,692,917.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	72,375,780.00	72,375,780.00		72,375,780.00		
Unassigned/Unappropriated Amount		9790	41,274,467.56	103,447,136.00		129,138,649.29		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	3,773,986,429.00	3,591,435,955.00	2,083,386,206.00	3,594,468,233.00	3,032,278.00	0.1%
Education Protection Account State Aid - Current Year		8012	614,264,011.00	690,121,535.00	345,060,778.00	690,121,535.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	19,015.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,567,388.00	6,928,905.00	3,436,425.90	6,928,905.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,803,677.00	5,803,677.00	6,658,728.34	5,803,677.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	884,841,370.00	977,607,202.00	495,811,777.10	977,607,200.00	(2.00)	0.0%
Unsecured Roll Taxes		8042	35,016,225.00	35,016,225.00	34,838,001.03	35,016,225.00	0.00	0.0%
Prior Years' Taxes		8043	23,487,122.00	23,462,625.00	25,639,733.97	23,462,625.00	0.00	0.0%
Supplemental Taxes		8044	22,529,304.00	29,856,216.00	11,060,967.76	29,856,216.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	50,886,127.00	99,016,901.00	8,212,821.29	99,016,901.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,808,096.00	11,220,222.00	8,808,638.58	8,539,180.00	(2,681,042.00)	-23.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	692,597.68	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	8.00	312.00	0.00	312.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(4.00)	(156.00)	0.00	(156.00)	0.00	0.0%
Subtotal, LCFF Sources			5,431,189,753.00	5,470,469,619.00	3,023,625,690.65	5,470,820,853.00	351,234.00	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	(181,182,571.00)	(203,501,214.00)	(99,041,292.40)	(203,500,479.00)	735.00	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			5,250,007,182.00	5,266,968,405.00	2,924,584,398.25	5,267,320,374.00	351,969.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	115,676,911.00	115,676,911.00	0.00	104,454,487.00	(11,222,424.00)	-9.7%
Special Education Discretionary Grants		8182	24,101,212.00	26,659,550.00	4,419,821.37	24,376,092.00	(2,283,458.00)	-8.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	32,474.00	32,474.00	32,269.00	(205.00)	-0.6%
Interagency Contracts Between LEAs		8285	716,323.00	2,537,327.00	1,078,005.83	1,958,591.00	(578,736.00)	-22.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	372,592,186.00	372,058,503.00	136,022,093.83	306,986,556.00	(65,071,947.00)	-17.5%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	1,401,536.00	1,443,957.00	382,269.73	1,007,495.00	(436,462.00)	-30.2%
NCLB: Title II, Part A, Teacher Quality	4035	8290	41,815,445.00	41,558,687.00	29,545,268.32	41,558,687.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	293,666.00	613,940.00	613,940.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	18,469,539.00	17,823,183.00	11,655,047.29	15,349,560.00	(2,473,623.00)	-13.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	51,225,563.00	47,049,754.00	16,092,903.73	39,248,053.00	(7,801,701.00)	-16.6%
Other No Child Left Behind	3500-3699	8290	7,891,643.00	6,953,933.00	49,126.12	5,451,057.00	(1,502,876.00)	-21.6%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	105,328,949.00	80,399,379.00	27,987,592.66	60,387,597.00	(20,011,782.00)	-24.9%
All Other Federal Revenue			739,219,309.00	712,193,658.00	227,558,268.88	601,424,384.00	(110,769,274.00)	-15.6%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	365,405,085.00	365,215,174.00	200,097,676.00	359,341,321.00	(5,873,853.00)	-1.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	5,934,319.00	3,056,899.00	1,698,443.00	3,086,253.00	29,354.00	1.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	328,669,466.00	291,730,518.00	252,214,789.00	291,730,517.00	(1.00)	0.0%
Lottery - Unrestricted and Instructional Materials		8560	84,461,616.00	94,709,336.00	25,443,675.50	97,137,731.00	2,428,395.00	2.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	77,227,222.00	78,104,440.00	50,915,561.23	73,173,411.00	(4,931,029.00)	-6.3%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	731,627.00	2,639,514.00	205,014.00	1,601,030.00	(1,038,484.00)	-39.3%
California Clean Energy Jobs Act	6230	8590	26,000,000.00	23,106,260.00	0.00	23,106,260.00	0.00	0.0%
Specialized Secondary	7370	8590	11,985.00	646,408.00	552,772.88	626,952.00	(19,456.00)	-3.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	65,331,774.00	109,223,339.00	79,422,706.78	104,367,131.00	(4,856,208.00)	-4.4%
TOTAL, OTHER STATE REVENUE			953,773,094.00	968,431,888.00	610,550,638.39	954,170,606.00	(14,261,282.00)	-1.5%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	325,000.00	325,000.00	163,221.64	279,809.00	(45,191.00)	-13.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,787,000.00	10,787,000.00	9,798,634.10	16,902,847.00	6,115,847.00	56.7%
Interest		8660	2,080,000.00	2,087,625.00	1,850,640.60	4,283,470.00	2,195,845.00	105.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	483,840.00	489,690.00	246,070.00	421,834.00	(67,856.00)	-13.9%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	50,000.00	53,929.79	336,055.00	286,055.00	572.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	35,115,337.00	36,589,148.00	21,207,104.87	38,922,451.00	2,333,303.00	6.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	4.00	156.00	0.00	156.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	87,264,089.00	70,657,604.00	40,074,437.87	67,911,497.00	(2,746,107.00)	-3.9%
Tuition		8710	60,000.00	60,000.00	0.00	0.00	(60,000.00)	-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			136,115,270.00	121,046,223.00	73,394,038.87	129,058,119.00	8,011,895.00	6.6%
TOTAL, REVENUES			7,079,114,855.00	7,068,640,174.00	3,836,087,344.39	6,951,973,483.00	(116,666,691.00)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,356,291,292.97	2,344,321,259.00	1,225,708,873.51	2,169,965,766.00	174,355,493.00	7.4%
Certificated Pupil Support Salaries		1200	232,011,811.00	238,759,279.00	142,868,549.24	263,648,705.00	(24,889,426.00)	-10.4%
Certificated Supervisors' and Administrators' Salaries		1300	292,584,376.00	293,472,426.00	173,121,103.25	323,321,272.00	(29,848,846.00)	-10.2%
Other Certificated Salaries		1900	158,187,660.00	162,017,620.00	68,328,350.65	126,403,218.00	35,614,402.00	22.0%
TOTAL, CERTIFICATED SALARIES			3,039,075,139.97	3,038,570,584.00	1,610,026,876.65	2,883,338,961.00	155,231,623.00	5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	209,329,850.00	212,311,618.00	114,517,377.17	221,341,116.00	(9,029,498.00)	-4.3%
Classified Support Salaries		2200	292,969,188.00	299,887,494.00	174,230,207.78	320,603,832.00	(20,716,338.00)	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	22,696,972.00	27,590,367.00	14,685,352.70	26,140,092.00	1,450,275.00	5.3%
Clerical, Technical and Office Salaries		2400	241,899,178.00	265,516,890.00	150,127,646.59	275,211,795.00	(9,694,905.00)	-3.7%
Other Classified Salaries		2900	104,141,500.00	106,117,465.00	50,316,844.94	109,847,373.00	(3,729,908.00)	-3.5%
TOTAL, CLASSIFIED SALARIES			871,036,688.00	911,423,834.00	503,877,429.18	953,144,208.00	(41,720,374.00)	-4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	322,764,795.00	318,171,627.00	167,564,869.22	298,157,724.00	20,013,903.00	6.3%
PERS		3201-3202	100,669,441.00	102,196,929.00	56,184,422.35	101,112,090.00	1,084,839.00	1.1%
OASDI/Medicare/Alternative		3301-3302	107,382,853.00	115,099,430.00	60,162,883.85	109,206,541.00	5,892,889.00	5.1%
Health and Welfare Benefits		3401-3402	595,609,646.00	579,580,890.00	332,257,008.96	595,946,404.00	(16,365,514.00)	-2.8%
Unemployment Insurance		3501-3502	2,375,772.00	2,408,243.00	1,064,628.94	3,443,958.00	(1,035,715.00)	-43.0%
Workers' Compensation		3601-3602	109,644,603.00	112,235,235.00	64,402,802.12	115,420,365.00	(3,185,130.00)	-2.8%
OPEB, Allocated		3701-3702	304,317,476.00	298,574,173.00	169,219,318.66	298,915,453.00	(341,280.00)	-0.1%
OPEB, Active Employees		3751-3752	0.00	51,009,373.00	0.00	45,108,641.00	5,900,732.00	11.6%
Other Employee Benefits		3901-3902	0.00	0.00	42,448.30	3,515.00	(3,515.00)	New
TOTAL, EMPLOYEE BENEFITS			1,542,764,586.00	1,579,275,900.00	850,898,382.40	1,567,314,691.00	11,961,209.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	164,487,188.00	142,338,820.00	16,331,404.21	94,837,269.00	47,501,551.00	33.4%
Books and Other Reference Materials		4200	4,012,178.00	5,194,048.00	226,366.10	8,770,004.00	(3,575,956.00)	-68.8%
Materials and Supplies		4300	492,631,648.02	396,968,644.17	58,908,658.89	222,472,990.00	174,495,654.17	44.0%
Noncapitalized Equipment		4400	22,123,985.00	50,915,957.00	8,995,889.81	32,820,660.00	18,095,297.00	35.5%
Food		4700	127,576.00	166,559.00	41,598.66	173,284.00	(6,725.00)	-4.0%
TOTAL, BOOKS AND SUPPLIES			683,382,575.02	595,584,028.17	84,503,917.67	359,074,207.00	236,509,821.17	39.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	285,476,100.00	356,816,224.00	143,637,178.54	342,971,110.00	13,845,114.00	3.9%
Travel and Conferences		5200	7,881,152.00	25,879,804.54	5,414,414.92	10,353,241.00	15,526,563.54	60.0%
Dues and Memberships		5300	691,509.00	988,427.00	1,168,120.57	2,407,076.00	(1,418,649.00)	-143.5%
Insurance		5400-5450	36,621,914.00	67,618,227.00	11,810,578.17	148,258,092.00	(80,639,865.00)	-119.3%
Operations and Housekeeping Services		5500	144,205,976.00	131,908,633.00	34,892,180.65	130,640,868.00	1,267,765.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,763,366.00	24,135,754.00	9,970,244.88	19,609,387.00	4,526,367.00	18.8%
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	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	237,955,606.00	233,494,221.00	55,706,266.75	218,078,210.00	15,416,011.00	6.6%
Communications		5900	86,548,845.00	47,633,867.00	17,114,464.65	34,623,915.00	13,009,952.00	27.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			816,144,468.00	888,475,157.54	279,713,449.13	906,941,899.00	(18,466,741.46)	-2.1%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	244,168.00	18,914.00	0.00	19,586.00	(672.00)	-3.6%
Buildings and Improvements of Buildings		6200	247,442.00	4,275,134.00	3,591,474.76	6,350,117.00	(2,074,983.00)	-48.5%
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	4,695,258.00	12,219,426.00	1,638,289.07	8,851,744.00	3,367,682.00	27.6%
Equipment Replacement		6500	1,852,535.00	0.00	0.00	1,313,765.00	(1,313,765.00)	New
TOTAL, CAPITAL OUTLAY			7,039,403.00	16,513,474.00	5,229,763.83	16,535,212.00	(21,738.00)	-0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	312,525.00	139,538.71	0.00	312,525.00	100.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,969,534.00	6,700,000.00	0.00	6,700,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,100,983.00	642,238.75	1,100,983.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	45,018.00	(45,018.00)	New
Other Debt Service - Principal		7439	87,196.00	257,863.00	0.00	868,254.00	(610,391.00)	-236.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,710,204.00	8,371,371.00	781,777.46	8,714,255.00	(342,884.00)	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(22,421,088.00)	(22,915,960.00)	(2,933,678.20)	(22,702,915.00)	(213,045.00)	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,421,088.00)	(22,915,960.00)	(2,933,678.20)	(22,702,915.00)	(213,045.00)	0.9%
TOTAL, EXPENDITURES			6,944,731,975.99	7,015,298,388.71	3,332,097,918.12	6,672,360,518.00	342,937,870.71	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	30,000,000.00	29,000,000.00	0.00	29,000,000.00	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	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000,000.00	59,000,000.00	0.00	59,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	41,003,215.00	41,003,215.00	0.00	34,023,679.00	6,979,536.00	17.0%
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	60,803,942.00	61,442,206.00	0.00	50,377,618.00	11,064,588.00	18.0%
Other Authorized Interfund Transfers Out		7619	38,914,188.00	38,914,188.00	31,641,483.73	38,626,290.00	287,898.00	0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,721,345.00	141,359,609.00	31,641,483.73	123,027,587.00	18,332,022.00	13.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	637,193.00	637,193.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	637,193.00	637,193.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(80,721,345.00)	(82,359,609.00)	(31,641,483.73)	(63,390,394.00)	(18,969,215.00)	-23.0%

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	5,250,007,182.00	5,266,968,405.00	2,924,584,398.25	5,267,320,374.00	351,969.00	0.0%
2) Federal Revenue		8100-8299	14,709,934.00	14,711,934.00	9,060,903.68	14,709,934.00	(2,000.00)	0.0%
3) Other State Revenue		8300-8599	402,798,630.00	371,369,165.00	279,486,606.71	372,049,877.00	680,712.00	0.2%
4) Other Local Revenue		8600-8799	101,132,230.00	106,071,561.00	64,351,473.94	117,342,535.00	11,270,974.00	10.6%
5) TOTAL, REVENUES			5,768,647,976.00	5,759,121,065.00	3,277,483,382.58	5,771,422,720.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,202,090,845.00	2,158,418,012.00	1,160,419,756.63	2,067,997,007.00	90,421,005.00	4.2%
2) Classified Salaries		2000-2999	537,893,833.00	564,683,404.00	307,013,904.47	564,380,628.00	302,776.00	0.1%
3) Employee Benefits		3000-3999	1,018,821,176.00	1,062,900,469.00	577,764,055.02	1,054,659,440.00	8,241,029.00	0.8%
4) Books and Supplies		4000-4999	312,782,722.00	309,978,382.67	53,614,499.14	223,262,538.00	86,715,844.67	28.0%
5) Services and Other Operating Expenditures		5000-5999	401,141,732.00	439,083,133.00	124,748,992.31	513,740,963.00	(74,657,830.00)	-17.0%
6) Capital Outlay		6000-6999	5,908,748.00	8,933,089.00	3,445,747.23	11,981,897.00	(3,048,808.00)	-34.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,710,204.00	8,371,371.00	781,777.46	8,714,255.00	(342,884.00)	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(91,086,329.00)	(92,608,568.00)	(10,685,481.10)	(92,005,693.00)	(602,875.00)	0.7%
9) TOTAL, EXPENDITURES			4,395,262,931.00	4,459,759,292.67	2,217,103,251.16	4,352,731,035.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,373,385,045.00	1,299,361,772.33	1,060,380,131.42	1,418,691,685.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000,000.00	59,000,000.00	0.00	59,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	140,721,345.00	141,359,609.00	31,641,483.73	123,027,587.00	18,332,022.00	13.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	637,193.00	637,193.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,173,621,583.00)	(1,189,173,045.00)	(690,352,210.00)	(1,150,427,583.58)	38,745,461.42	-3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,254,342,928.00)	(1,271,532,654.00)	(721,993,693.73)	(1,213,817,977.58)		

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)			119,042,117.00	27,829,118.33	338,386,437.69	204,873,707.42		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	693,286,549.67	693,286,549.67		693,286,549.67	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)			693,286,549.67	693,286,549.67		693,286,549.67		
d) Other Restatements		9795	(152,512,237.11)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,774,312.56	693,286,549.67		693,286,549.67		
2) Ending Balance, June 30 (E + F1e)			659,816,429.56	721,115,668.00		898,160,257.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,670,363.00	2,636,896.00		2,636,896.30		
Stores		9712	16,958,034.00	18,016,015.00		18,016,014.50		
Prepaid Expenditures		9713	3,209.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	218,300,000.00	218,300,000.00		218,300,000.00		
d) Assigned								
Other Assignments		9780	308,234,576.00	306,339,841.00		457,692,917.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	72,375,780.00	72,375,780.00		72,375,780.00		
Unassigned/Unappropriated Amount		9790	41,274,467.56	103,447,136.00		129,138,649.29		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	3,773,986,429.00	3,591,435,955.00	2,083,386,206.00	3,594,468,233.00	3,032,278.00	0.1%
Education Protection Account State Aid - Current Year		8012	614,264,011.00	690,121,535.00	345,060,778.00	690,121,535.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	19,015.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,567,388.00	6,928,905.00	3,436,425.90	6,928,905.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,803,677.00	5,803,677.00	6,658,728.34	5,803,677.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	884,841,370.00	977,607,202.00	495,811,777.10	977,607,200.00	(2.00)	0.0%
Unsecured Roll Taxes		8042	35,016,225.00	35,016,225.00	34,838,001.03	35,016,225.00	0.00	0.0%
Prior Years' Taxes		8043	23,487,122.00	23,462,625.00	25,639,733.97	23,462,625.00	0.00	0.0%
Supplemental Taxes		8044	22,529,304.00	29,856,216.00	11,060,967.76	29,856,216.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	50,886,127.00	99,016,901.00	8,212,821.29	99,016,901.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,808,096.00	11,220,222.00	8,808,638.58	8,539,180.00	(2,681,042.00)	-23.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	692,597.68	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	8.00	312.00	0.00	312.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(4.00)	(156.00)	0.00	(156.00)	0.00	0.0%
Subtotal, LCFF Sources			5,431,189,753.00	5,470,469,619.00	3,023,625,690.65	5,470,820,853.00	351,234.00	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	(181,182,571.00)	(203,501,214.00)	(99,041,292.40)	(203,500,479.00)	735.00	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			5,250,007,182.00	5,266,968,405.00	2,924,584,398.25	5,267,320,374.00	351,969.00	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		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	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)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3199, 4036-4126,							
Other No Child Left Behind	5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	14,709,934.00	14,711,934.00	9,060,903.68	14,709,934.00	(2,000.00)	0.0%
TOTAL, FEDERAL REVENUE			14,709,934.00	14,711,934.00	9,060,903.68	14,709,934.00	(2,000.00)	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	2,877,420.00	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	328,669,466.00	291,730,518.00	252,214,789.00	291,730,517.00	(1.00)	0.0%
Lottery - Unrestricted and Instructional Materials		8560	66,735,104.00	73,255,840.00	23,881,801.30	74,122,340.00	866,500.00	1.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	4,516,640.00	6,382,807.00	3,390,016.41	6,197,020.00	(185,787.00)	-2.9%
TOTAL, OTHER STATE REVENUE			402,798,630.00	371,369,165.00	279,486,606.71	372,049,877.00	680,712.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	325,000.00	325,000.00	163,221.64	279,809.00	(45,191.00)	-13.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,787,000.00	10,787,000.00	9,798,634.10	16,902,847.00	6,115,847.00	56.7%
Interest		8660	2,080,000.00	2,087,625.00	1,850,640.60	4,283,470.00	2,195,845.00	105.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	483,840.00	489,690.00	246,070.00	421,834.00	(67,856.00)	-13.9%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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	35,115,337.00	36,589,148.00	21,207,104.87	38,922,451.00	2,333,303.00	6.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	4.00	156.00	0.00	156.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	52,341,049.00	55,792,942.00	31,085,802.73	56,531,968.00	739,026.00	1.3%
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			101,132,230.00	106,071,561.00	64,351,473.94	117,342,535.00	11,270,974.00	10.6%
TOTAL, REVENUES			5,768,647,976.00	5,759,121,065.00	3,277,483,382.58	5,771,422,720.00	12,301,655.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,760,273,714.00	1,742,454,028.00	929,104,843.92	1,630,580,635.00	111,873,393.00	6.4%
Certificated Pupil Support Salaries		1200	121,650,845.00	121,338,941.00	74,428,199.67	141,235,998.00	(19,897,057.00)	-16.4%
Certificated Supervisors' and Administrators' Salaries		1300	226,775,080.00	204,616,754.00	128,774,576.68	242,511,062.00	(37,894,308.00)	-18.5%
Other Certificated Salaries		1900	93,391,206.00	90,008,289.00	28,112,136.36	53,669,312.00	36,338,977.00	40.4%
TOTAL, CERTIFICATED SALARIES			2,202,090,845.00	2,158,418,012.00	1,160,419,756.63	2,067,997,007.00	90,421,005.00	4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,893,578.00	4,137,040.00	2,149,878.40	4,847,143.00	(710,103.00)	-17.2%
Classified Support Salaries		2200	243,436,768.00	254,165,294.00	136,434,407.47	244,657,239.00	9,508,055.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	20,963,128.00	25,099,317.00	13,254,370.74	23,453,495.00	1,645,822.00	6.6%
Clerical, Technical and Office Salaries		2400	210,613,232.00	225,124,508.00	128,976,483.92	235,449,789.00	(10,325,281.00)	-4.6%
Other Classified Salaries		2900	57,987,127.00	56,157,245.00	26,198,763.94	55,972,962.00	184,283.00	0.3%
TOTAL, CLASSIFIED SALARIES			537,893,833.00	564,683,404.00	307,013,904.47	564,380,628.00	302,776.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	236,514,667.00	226,609,856.00	122,188,549.01	215,721,956.00	10,887,900.00	4.8%
PERS		3201-3202	66,681,889.00	67,172,934.00	36,058,585.02	62,768,288.00	4,404,646.00	6.6%
OASDI/Medicare/Alternative		3301-3302	64,701,993.00	70,352,445.00	38,482,049.80	68,335,106.00	2,017,339.00	2.9%
Health and Welfare Benefits		3401-3402	378,302,852.00	387,143,685.00	222,244,641.70	395,625,290.00	(8,481,605.00)	-2.2%
Unemployment Insurance		3501-3502	1,665,427.00	1,661,126.00	744,900.08	2,483,680.00	(822,554.00)	-49.5%
Workers' Compensation		3601-3602	75,278,692.00	77,488,197.00	44,801,503.10	79,467,511.00	(1,979,314.00)	-2.6%
OPEB, Allocated		3701-3702	195,675,656.00	198,454,851.00	113,205,331.57	199,222,873.00	(768,022.00)	-0.4%
OPEB, Active Employees		3751-3752	0.00	34,017,375.00	0.00	31,034,736.00	2,982,639.00	8.8%
Other Employee Benefits		3901-3902	0.00	0.00	38,494.74	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,018,821,176.00	1,062,900,469.00	577,764,055.02	1,054,659,440.00	8,241,029.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	146,745,812.00	120,842,696.00	7,812,868.72	69,938,294.00	50,904,402.00	42.1%
Books and Other Reference Materials		4200	4,010,103.00	4,644,551.00	171,417.93	483,096.00	4,161,455.00	89.6%
Materials and Supplies		4300	147,962,637.00	148,787,303.67	40,250,029.93	134,796,876.00	13,990,427.67	9.4%
Noncapitalized Equipment		4400	14,014,170.00	35,675,428.00	5,353,226.56	17,972,419.00	17,703,009.00	49.6%
Food		4700	50,000.00	28,404.00	26,956.00	71,853.00	(43,449.00)	-153.0%
TOTAL, BOOKS AND SUPPLIES			312,782,722.00	309,978,382.67	53,614,499.14	223,262,538.00	86,715,844.67	28.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	54,081,982.00	23,286,039.45	51,255,934.00	2,806,048.00	5.2%
Travel and Conferences		5200	4,013,287.00	4,562,155.00	2,449,563.48	4,129,476.00	432,679.00	9.5%
Dues and Memberships		5300	675,815.00	712,804.00	1,131,516.11	2,287,488.00	(1,574,684.00)	-220.9%
Insurance		5400-5450	36,621,914.00	67,618,227.00	11,810,502.17	148,258,016.00	(80,639,789.00)	-119.3%
Operations and Housekeeping Services		5500	144,145,094.00	131,712,023.00	34,875,820.46	130,622,217.00	1,089,806.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,511,299.00	12,477,561.00	8,419,627.72	17,287,114.00	(4,809,553.00)	-38.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	113,958,081.00	121,441,202.00	25,812,646.16	125,717,462.00	(4,276,260.00)	-3.5%
Communications		5900	86,216,242.00	46,497,179.00	16,963,276.76	34,183,256.00	12,313,923.00	26.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			401,141,732.00	439,083,133.00	124,748,992.31	513,740,963.00	(74,657,830.00)	-17.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	243,168.00	0.00	0.00	1,672.00	(1,672.00)	New
Buildings and Improvements of Buildings		6200	151,715.00	2,772,552.00	2,760,372.10	4,800,283.00	(2,027,731.00)	-73.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,661,330.00	6,160,537.00	685,375.13	5,866,177.00	294,360.00	4.8%
Equipment Replacement		6500	1,852,535.00	0.00	0.00	1,313,765.00	(1,313,765.00)	New
TOTAL, CAPITAL OUTLAY			5,908,748.00	8,933,089.00	3,445,747.23	11,981,897.00	(3,048,808.00)	-34.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	312,525.00	139,538.71	0.00	312,525.00	100.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,969,534.00	6,700,000.00	0.00	6,700,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	1,100,983.00	642,238.75	1,100,983.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	45,018.00	(45,018.00)	New
Other Debt Service - Principal		7439	87,196.00	257,863.00	0.00	868,254.00	(610,391.00)	-236.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,710,204.00	8,371,371.00	781,777.46	8,714,255.00	(342,884.00)	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(68,665,241.00)	(69,692,608.00)	(7,751,802.90)	(69,302,778.00)	(389,830.00)	0.6%
Transfers of Indirect Costs - Interfund		7350	(22,421,088.00)	(22,915,960.00)	(2,933,678.20)	(22,702,915.00)	(213,045.00)	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(91,086,329.00)	(92,608,568.00)	(10,685,481.10)	(92,005,693.00)	(602,875.00)	0.7%
TOTAL, EXPENDITURES			4,395,262,931.00	4,459,759,292.67	2,217,103,251.16	4,352,731,035.00	107,028,257.67	2.4%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	30,000,000.00	29,000,000.00	0.00	29,000,000.00	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	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000,000.00	59,000,000.00	0.00	59,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	41,003,215.00	41,003,215.00	0.00	34,023,679.00	6,979,536.00	17.0%
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	60,803,942.00	61,442,206.00	0.00	50,377,618.00	11,064,588.00	18.0%
Other Authorized Interfund Transfers Out		7619	38,914,188.00	38,914,188.00	31,641,483.73	38,626,290.00	287,898.00	0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,721,345.00	141,359,609.00	31,641,483.73	123,027,587.00	18,332,022.00	13.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	637,193.00	637,193.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	637,193.00	637,193.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,173,621,583.00)	(1,189,173,045.00)	(690,352,210.00)	(1,150,427,583.58)	38,745,461.42	-3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,173,621,583.00)	(1,189,173,045.00)	(690,352,210.00)	(1,150,427,583.58)	38,745,461.42	-3.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,254,342,928.00)	(1,271,532,654.00)	(721,993,693.73)	(1,213,817,977.58)	57,714,676.42	-4.5%

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	724,509,375.00	697,481,724.00	218,497,365.20	586,714,450.00	(110,767,274.00)	-15.9%
3) Other State Revenue		8300-8599	550,974,464.00	597,062,723.00	331,064,031.68	582,120,729.00	(14,941,994.00)	-2.5%
4) Other Local Revenue		8600-8799	34,983,040.00	14,974,662.00	9,042,564.93	11,715,584.00	(3,259,078.00)	-21.8%
5) TOTAL, REVENUES			1,310,466,879.00	1,309,519,109.00	558,603,961.81	1,180,550,763.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	836,984,294.97	880,152,572.00	449,607,120.02	815,341,954.00	64,810,618.00	7.4%
2) Classified Salaries		2000-2999	333,142,855.00	346,740,430.00	196,863,524.71	388,763,580.00	(42,023,150.00)	-12.1%
3) Employee Benefits		3000-3999	523,943,410.00	516,375,431.00	273,134,327.38	512,655,251.00	3,720,180.00	0.7%
4) Books and Supplies		4000-4999	370,599,853.02	285,605,645.50	30,889,418.53	135,811,669.00	149,793,976.50	52.4%
5) Services and Other Operating Expenditures		5000-5999	415,002,736.00	449,392,024.54	154,964,456.82	393,200,936.00	56,191,088.54	12.5%
6) Capital Outlay		6000-6999	1,130,655.00	7,580,385.00	1,784,016.60	4,553,315.00	3,027,070.00	39.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,665,241.00	69,692,608.00	7,751,802.90	69,302,778.00	389,830.00	0.6%
9) TOTAL, EXPENDITURES			2,549,469,044.99	2,555,539,096.04	1,114,994,666.96	2,319,629,483.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,239,002,165.99)	(1,246,019,987.04)	(556,390,705.15)	(1,139,078,720.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,173,621,583.00	1,189,173,045.00	690,352,210.00	1,150,427,583.58	(38,745,461.42)	-3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,173,621,583.00	1,189,173,045.00	690,352,210.00	1,150,427,583.58		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,380,582.99)	(56,846,942.04)	133,961,504.85	11,348,863.58		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	124,470,462.94	124,470,462.94		124,470,462.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	2,049,451.10		2,049,451.10	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,470,462.94	126,519,914.04		126,519,914.04		
d) Other Restatements		9795	(38,488.93)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,431,974.01	126,519,914.04		126,519,914.04		
2) Ending Balance, June 30 (E + F1e)			59,051,391.02	69,672,972.00		137,868,777.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	59,051,391.02	69,672,972.00		137,868,777.62		
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	115,676,911.00	115,676,911.00	0.00	104,454,487.00	(11,222,424.00)	-9.7%
Special Education Discretionary Grants		8182	24,101,212.00	26,659,550.00	4,419,821.37	24,376,092.00	(2,283,458.00)	-8.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	32,474.00	32,474.00	32,269.00	(205.00)	-0.6%
Interagency Contracts Between LEAs		8285	716,323.00	2,537,327.00	1,078,005.83	1,958,591.00	(578,736.00)	-22.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	372,592,188.00	372,058,503.00	136,022,093.83	306,986,556.00	(65,071,947.00)	-17.5%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	1,401,536.00	1,443,957.00	382,269.73	1,007,495.00	(436,462.00)	-30.2%
NCLB: Title II, Part A, Teacher Quality	4035	8290	41,815,445.00	41,558,687.00	29,545,268.32	41,558,687.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	293,666.00	613,940.00	613,940.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	18,469,539.00	17,823,183.00	11,655,047.29	15,349,560.00	(2,473,623.00)	-13.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	51,225,563.00	47,049,754.00	16,092,903.73	39,248,053.00	(7,801,701.00)	-16.6%
Other No Child Left Behind	5510	8290	51,225,563.00	47,049,754.00	16,092,903.73	39,248,053.00	(7,801,701.00)	-16.6%
Vocational and Applied Technology Education	3500-3699	8290	7,891,643.00	6,953,933.00	49,126.12	5,451,057.00	(1,502,876.00)	-21.6%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	90,619,015.00	65,687,445.00	18,926,688.98	45,677,663.00	(20,009,782.00)	-30.5%
TOTAL, FEDERAL REVENUE			724,509,375.00	697,481,724.00	218,497,365.20	586,714,450.00	(110,767,274.00)	-15.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	365,405,085.00	365,215,174.00	200,097,676.00	359,341,321.00	(5,873,853.00)	-1.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,056,899.00	3,056,899.00	1,698,443.00	3,086,253.00	29,354.00	1.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	17,726,512.00	21,453,496.00	1,561,874.20	23,015,391.00	1,561,895.00	7.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	77,227,222.00	78,104,440.00	50,915,561.23	73,173,411.00	(4,931,029.00)	-6.3%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	731,627.00	2,639,514.00	205,014.00	1,601,030.00	(1,038,484.00)	-39.3%
California Clean Energy Jobs Act	6230	8590	26,000,000.00	23,106,260.00	0.00	23,106,260.00	0.00	0.0%
Specialized Secondary	7370	8590	11,985.00	646,408.00	552,772.88	626,952.00	(19,456.00)	-3.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	60,815,134.00	102,840,532.00	76,032,690.37	98,170,111.00	(4,670,421.00)	-4.5%
TOTAL, OTHER STATE REVENUE			550,974,464.00	597,062,723.00	331,064,031.68	582,120,729.00	(14,941,994.00)	-2.5%

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)
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	50,000.00	53,929.79	336,055.00	286,055.00	572.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	34,923,040.00	14,864,662.00	8,988,635.14	11,379,529.00	(3,485,133.00)	-23.4%
Tuition		8710	60,000.00	60,000.00	0.00	0.00	(60,000.00)	-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			34,983,040.00	14,974,662.00	9,042,564.93	11,715,584.00	(3,259,078.00)	-21.8%
TOTAL, REVENUES			1,310,466,879.00	1,309,519,109.00	558,603,961.81	1,180,550,763.00	(128,968,346.00)	-9.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	596,017,578.97	601,867,231.00	296,604,029.59	539,385,131.00	62,482,100.00	10.4%
Certificated Pupil Support Salaries		1200	110,360,966.00	117,420,338.00	68,440,349.57	122,412,707.00	(4,992,369.00)	-4.3%
Certificated Supervisors' and Administrators' Salaries		1300	65,809,296.00	88,855,672.00	44,346,526.57	80,810,210.00	8,045,462.00	9.1%
Other Certificated Salaries		1900	64,796,454.00	72,009,331.00	40,216,214.29	72,733,906.00	(724,575.00)	-1.0%
TOTAL, CERTIFICATED SALARIES			836,984,294.97	880,152,572.00	449,607,120.02	815,341,954.00	64,810,618.00	7.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	204,436,272.00	208,174,578.00	112,367,498.77	216,493,973.00	(8,319,395.00)	-4.0%
Classified Support Salaries		2200	49,532,420.00	45,722,200.00	37,795,800.31	75,946,593.00	(30,224,393.00)	-66.1%
Classified Supervisors' and Administrators' Salaries		2300	1,733,844.00	2,491,050.00	1,430,981.96	2,686,597.00	(195,547.00)	-7.8%
Clerical, Technical and Office Salaries		2400	31,285,946.00	40,392,382.00	21,151,162.67	39,762,006.00	630,376.00	1.6%
Other Classified Salaries		2900	46,154,373.00	49,960,220.00	24,118,081.00	53,874,411.00	(3,914,191.00)	-7.8%
TOTAL, CLASSIFIED SALARIES			333,142,855.00	346,740,430.00	196,863,524.71	388,763,580.00	(42,023,150.00)	-12.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,250,128.00	91,561,771.00	45,376,320.21	82,435,768.00	9,126,003.00	10.0%
PERS		3201-3202	33,987,552.00	35,023,995.00	20,125,837.33	38,343,802.00	(3,319,807.00)	-9.5%
OASDI/Medicare/Alternative		3301-3302	42,680,860.00	44,746,985.00	21,680,834.05	40,871,435.00	3,875,550.00	8.7%
Health and Welfare Benefits		3401-3402	217,306,794.00	192,437,205.00	110,012,367.26	200,321,114.00	(7,883,909.00)	-4.1%
Unemployment Insurance		3501-3502	710,345.00	747,117.00	319,728.86	960,278.00	(213,161.00)	-28.5%
Workers' Compensation		3601-3602	34,365,911.00	34,747,038.00	19,601,299.02	35,952,854.00	(1,205,816.00)	-3.5%
OPEB, Allocated		3701-3702	108,641,820.00	100,119,322.00	56,013,987.09	99,692,580.00	426,742.00	0.4%
OPEB, Active Employees		3751-3752	0.00	16,991,998.00	0.00	14,073,905.00	2,918,093.00	17.2%
Other Employee Benefits		3901-3902	0.00	0.00	3,953.56	3,515.00	(3,515.00)	New
TOTAL, EMPLOYEE BENEFITS			523,943,410.00	516,375,431.00	273,134,327.38	512,655,251.00	3,720,180.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,741,376.00	21,496,124.00	8,518,535.49	24,898,975.00	(3,402,851.00)	-15.8%
Books and Other Reference Materials		4200	2,075.00	549,497.00	54,948.17	8,286,908.00	(7,737,411.00)	-1408.1%
Materials and Supplies		4300	344,669,011.02	248,181,340.50	18,658,628.96	87,676,114.00	160,505,226.50	64.7%
Noncapitalized Equipment		4400	8,109,815.00	15,240,529.00	3,642,663.25	14,848,241.00	392,288.00	2.6%
Food		4700	77,576.00	138,155.00	14,642.66	101,431.00	36,724.00	26.6%
TOTAL, BOOKS AND SUPPLIES			370,599,853.02	285,605,645.50	30,889,418.53	135,811,669.00	149,793,976.50	52.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	285,476,100.00	302,754,242.00	120,351,139.09	291,715,176.00	11,039,066.00	3.6%
Travel and Conferences		5200	3,867,865.00	21,317,649.54	2,964,851.44	6,223,765.00	15,093,884.54	70.8%
Dues and Memberships		5300	15,694.00	275,623.00	36,604.46	119,588.00	156,035.00	56.6%
Insurance		5400-5450	0.00	0.00	76.00	76.00	(76.00)	New
Operations and Housekeeping Services		5500	60,882.00	196,610.00	16,360.19	18,651.00	177,959.00	90.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,252,067.00	11,658,193.00	1,550,617.16	2,322,273.00	9,335,920.00	80.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	123,997,525.00	112,053,019.00	29,893,620.59	92,360,748.00	19,692,271.00	17.6%
Communications		5900	332,603.00	1,136,688.00	151,187.89	440,659.00	696,029.00	61.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			415,002,736.00	449,392,024.54	154,964,456.82	393,200,936.00	56,191,088.54	12.5%

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	1,000.00	18,914.00	0.00	17,914.00	1,000.00	5.3%
Buildings and Improvements of Buildings		6200	95,727.00	1,502,582.00	831,102.66	1,549,834.00	(47,252.00)	-3.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,033,928.00	6,058,889.00	952,913.94	2,985,567.00	3,073,322.00	50.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,130,655.00	7,580,385.00	1,784,016.60	4,553,315.00	3,027,070.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	68,665,241.00	69,692,608.00	7,751,802.90	69,302,778.00	389,830.00	0.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,665,241.00	69,692,608.00	7,751,802.90	69,302,778.00	389,830.00	0.6%
TOTAL, EXPENDITURES			2,549,469,044.99	2,555,539,096.04	1,114,994,666.96	2,319,629,483.00	235,909,613.04	9.2%

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	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,173,621,583.00	1,189,173,045.00	690,352,210.00	1,150,427,583.58	(38,745,461.42)	-3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,173,621,583.00	1,189,173,045.00	690,352,210.00	1,150,427,583.58	(38,745,461.42)	-3.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,173,621,583.00	1,189,173,045.00	690,352,210.00	1,150,427,583.58	38,745,461.42	-3.3%

Resource	Description	2015-16 Projected Year Totals
5640	Medi-Cal Billing Option	6,065,627.76
5650	FEMA Public Assistance Funds	72,638.05
5810	Other Restricted Federal	4,819,679.41
6230	California Clean Energy Jobs Act	64,539,136.54
6264	Educator Effectiveness	36,136,496.00
6286		2,437,781.69
6500	Special Education	3,297,252.51
6512	Special Ed: Mental Health Services	187,136.00
7091	Economic Impact Aid (EIA): Limited English I	1,047,058.23
7400	Quality Education Investment Act	13,881,205.10
7810	Other Restricted State	588,771.41
8150	Ongoing & Major Maintenance Account (RM,	502,028.10
9010	Other Restricted Local	4,293,966.82
Total, Restricted Balance		137,868,777.62

**GENERAL FUND
SECOND INTERIM FINANCIAL REPORT
2015-16**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The increase in LCFF of \$0.4 million is due to higher estimated unduplicated pupil count percentage and gap funding rate.
- A-2 The \$110.8 million lower federal revenues are primarily due to \$108.6 million in projected lower spending in various expenditure-driven grants and \$2.2 million in lower projected revenue from Medi-Cal Rehab.
- A-3 The \$14.3 million projected lower other state revenues is due to \$9.7 million in projected lower spending in various expenditure-driven grants , \$5.8 million lower in State Special Education Funding, \$1.2 million lower Williams Emergency Repairs; offset by \$2.4 million increase in prior year lottery.
- A-4 The \$8.0 million projected higher other local revenues is primarily due to higher lease revenue of \$6.1 million, higher interest revenue of \$2.2 million, higher Fees of \$2.3 million, and higher other local income of \$0.5 million; offset by \$3.1 million lesser spending in expenditure driven grants.

Expenditures

- B-1 The lower expenditure in Certificated Salaries is primarily due to lower projected expenditures for certificated teachers' salaries.
- B-2 The increase in Classified Salaries is primarily due to higher projected expenditures for classified support salaries, clerical, technical and office salaries and classified instructional salaries.
- B-3 The lower expenditure in Employee Benefits is primarily due to projected lower spending in STRS, OPEB for active employees and OASDI/Medicare/Alternative, partially offset by increases in health and welfare benefits.
- B-4 The decrease in Books and Supplies is mainly due to projected underspending in materials and supplies, approved textbooks and core curricula materials and non-capitalized equipment.
- B-5 The projected increase in Services and Other Operating Expenditures is primarily due to higher projected expenditures in insurance, partially offset by decreases in professional/consulting services and operating expenditures, travel and conferences, subagreements for services and communications.

Continued

- B-6 Capital Outlay is projected to be slightly overspent.
- B-7 Other Outgo is projected to be overspent.
- B-8 Transfers of Indirect Costs are projected to be underspent.

Other Financing Sources/Uses

- D-1b The decrease in Transfers Out is primarily due to a decreased projected encroachment from other funds.
- D-2 The \$0.6 million in other financing sources represents proceeds from capital lease.

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	470,198.12	472,639.27	463,595.38	472,639.27	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)	470,198.12	472,639.27	463,595.38	472,639.27	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	296.04	296.41	296.41	296.41	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	342.81	342.81	342.81	342.81	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)	638.85	639.22	639.22	639.22	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	470,836.97	473,278.49	464,234.60	473,278.49	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 ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	40,053.76	39,805.53	39,805.53	39,805.53	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 per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	40,053.76	39,805.53	39,805.53	39,805.53	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	105,107.83	102,594.27	102,524.19	102,594.27	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 per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	105,107.83	102,594.27	102,524.19	102,594.27	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	145,161.59	142,399.80	142,329.72	142,399.80	0.00	0%

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

REVENUES

Major Assumptions For Revenues

	<u>2015-16</u>
1. Enrollment	
Non-charter Schools	486,510
Fiscally-dependent (locally-funded) charter schools	41,555
Fiscally-independent (locally-funded) charter schools	107,142
Total	<u>635,207</u>
2. Estimated Funded Average Daily Attendance	
Non-charter schools	473,278.48
Locally-funded charter schools	39,805.53
Total	<u>513,084.01</u>
3. Funded COLA	
LCFF	1.02%
Special Education (AB602)	1.02%
4. Rates used in LCFF Base Grant:	
K-3	\$7,820
4-6	\$7,189
7-8	\$7,403
9-12	\$8,801
5. Unduplicated student count percentage to enrollment (3-year rolling average)	
Non-charter Schools	0.837129506
Fiscally-dependent (locally-funded) charter schools	<i>varies per school</i>
6. GAP Funding	51.97%
7. Education Protection Act (in millions)	
Non-charter Schools	649.60
Fiscally-dependent (locally-funded) charter schools	40.50
Total	<u>690.10</u>
8. California State Lottery - Rates Per ADA	
Unrestricted	\$140.00
Restricted	\$41.00
9. Mandate Block Grant (Rate per ADA)	
Non-charter schools – K-8	\$28.42
Non-charter schools – 9-12	\$56.00
Locally-funded charter schools – K-8	\$14.21
Locally-funded charter schools – 9-12	\$42.00

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

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

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

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2015-16 are based on actual expenditures through January 31, 2016, and the remaining five months were projected based on expenditure patterns in FY 2014-15, supplemented by specific information about factors that would cause expenditures to vary from prior year.

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

EMPLOYEE BENEFITS

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

Employee statutory benefit rates are as follows:

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

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is projected to be \$212,563,600, and total maintenance expenditures are projected to be \$214,111,023.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. \$3,411,122 in project expenditures from COPs issued in prior years are expected in the current fiscal year. These project expenditures will be recorded in objects 2000 to 7619. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$34,026,290 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$1,036.0 million, which is \$216.2 million higher than the audited actual ending balance for 2014-15.

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
A. BEGINNING CASH		941,265,480.00	763,121,759.00	324,437,140.00	481,491,095.00	403,637,417.00	388,125,150.00	1,081,716,546.00	1,263,743,661.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		189,000,728.00	189,000,728.00	515,670,375.00	340,201,314.00	340,201,314.00	514,147,970.00	340,201,314.00	302,221,054.00
Property Taxes		12,244,538.00	42,818,567.00	0.00	(1,529,965.00)	17,877,735.00	410,399,623.00	110,697,035.00	58,943,930.00
Miscellaneous Funds		(9,703,250.00)	(19,357,977.00)	(15,413,337.00)	(13,879,846.00)	(13,333,715.00)	1.00	(24,685,009.00)	(28,088,900.00)
Federal Revenue		43,902,224.00	1,044,338.00	121,652,799.00	26,541,011.00	15,366,316.00	139,892,842.00	29,003,106.00	6,135,757.00
Other State Revenue		58,614,365.00	19,879,997.00	52,230,934.00	114,978,441.00	57,499,744.00	195,442,369.00	172,743,287.00	15,342,054.00
Other Local Revenue		3,304,660.00	5,291,033.00	7,338,256.00	18,755,557.00	3,680,080.00	4,780,433.00	10,016,178.00	6,026,572.00
Interfund Transfers In		0.00	209,965,624.00	102,982,812.00	114,782,812.00	120,982,812.00	115,505,344.00	128,619,075.00	80,518,974.00
All Other Financing Sources		19,957,467.00	8,507,035.00	10,503,166.00	11,345,398.00	50,829,455.00	21,862,937.00	(7,428,576.00)	18,875,942.00
TOTAL RECEIPTS		317,320,732.00	457,149,345.00	794,965,005.00	611,194,722.00	693,103,741.00	1,402,031,519.00	759,150,410.00	459,975,383.00
C. DISBURSEMENTS									
Certificated Salaries		384,924,595.00	618,101,040.00	425,577,542.00	515,294,949.00	419,802,049.00	454,420,669.00	421,556,181.00	409,929,835.00
Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies		109,044,354.00	77,466,323.00	56,087,942.00	55,644,108.00	53,835,345.00	112,526,672.00	63,616,794.00	108,426,767.00
Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		1,601,786.00	199,970,624.00	156,203,395.00	118,190,317.00	134,951,668.00	124,504,163.00	110,958,153.00	93,464,225.00
All Other Financing Uses		(106,282.00)	295,977.00	42,170.00	(80,974.00)	26,946.00	16,988,619.00	(19,007,893.00)	2,237,888.00
TOTAL DISBURSEMENTS		495,464,453.00	895,833,964.00	637,911,050.00	689,048,400.00	608,616,008.00	708,440,123.00	577,123,295.00	614,058,715.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury		10,415,939.00							
Accounts Receivable		331,073,502.00							
Due From Other Funds		23,600,000.00							
Stores		18,016,015.00							
Prepaid Expenditures		0.00							
Other Current Assets		0.00							
Deferred Outflows of Resources		0.00							
SUBTOTAL		383,105,456.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable		492,591,330.00							
Due To Other Funds		0.00							
Current Loans		0.00							
Unearned Revenues		14,022,575.00							
Deferred Inflows of Resources		0.00							
SUBTOTAL		506,613,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		(178,143,721.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		763,121,759.00	438,684,619.00	157,053,955.00	(77,853,678.00)	(15,512,267.00)	693,591,396.00	182,027,115.00	(154,083,332.00)
F. ENDING CASH (A + E)		1,704,387,239.00	1,201,836,378.00	481,491,095.00	403,637,417.00	388,125,150.00	1,081,716,546.00	1,263,743,661.00	1,109,660,329.00
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)								
A. BEGINNING CASH	1,109,660,329.00	1,141,812,677.00	1,229,487,005.00	1,157,223,489.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	474,751,432.00	302,221,054.00	302,221,054.00	474,751,432.00		(1.00)	4,284,589,768.00	4,284,589,768.00
Property Taxes	3,023,841.00	300,149,691.00	173,351,705.00	58,260,230.00		(1.00)	1,186,230,929.00	1,186,230,929.00
Miscellaneous Funds	(6,108,365.00)	(42,500,430.00)	(20,622,558.00)	(9,796,936.00)		(1.00)	(203,500,323.00)	(203,500,323.00)
Federal Revenue	89,362,489.00	6,306,186.00	26,122,891.00	33,413,675.00	238,326,334.00	(175,645,584.00)	601,424,384.00	601,424,384.00
Other State Revenue	37,267,208.00	71,449,970.00	15,332,693.00	20,412,834.00	159,004,789.00	(76,028,079.00)	954,170,606.00	954,170,606.00
Other Local Revenue	3,855,815.00	4,658,098.00	16,131,853.00	12,358,279.00	112,261,135.00	(79,398,840.00)	129,058,119.00	129,058,119.00
Interfund Transfers In	125,023,779.00	77,123,779.00	71,413,779.00	96,451,769.00	(1,187,370,559.00)		59,000,000.00	59,000,000.00
All Other Financing Sources	4,763,273.00	31,522,469.00	16,892,474.00	57,291,369.00	(244,285,220.00)	4.00	637,193.00	637,193.00
TOTAL RECEIPTS	731,939,472.00	750,930,817.00	600,843,901.00	746,142,652.00	(882,063,521.00)	(331,073,502.00)	7,011,610,676.00	7,011,610,676.00
C. DISBURSEMENTS								
Certificated Salaries	442,479,779.00	429,516,220.00	406,838,842.00	482,153,879.00	209,357,280.00	(216,155,000.00)	5,403,797,860.00	5,403,797,860.00
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	125,989,101.00	142,424,262.00	137,290,274.00	168,910,242.00	333,756,804.00	(276,436,330.00)	1,268,562,658.00	1,268,562,658.00
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	127,625,419.00	88,172,512.00	111,839,068.00	62,284,734.00	(1,206,738,478.00)	0.00	123,027,587.00	123,027,587.00
All Other Financing Uses	3,712,825.00	3,143,485.00	17,137,233.00	9,616,388.00	(36,055,885.00)	2,049,433.00	0.00	0.00
TOTAL DISBURSEMENTS	699,787,124.00	663,256,489.00	673,105,417.00	722,966,243.00	(699,680,279.00)	(490,541,897.00)	6,795,388,105.00	6,795,388,105.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury					0.00	10,415,939.00	10,415,939.00	10,415,939.00
Accounts Receivable					(25,766,463.00)	331,073,501.00	305,307,038.00	305,307,038.00
Due From Other Funds					19,367,918.00	23,600,000.00	42,967,918.00	42,967,918.00
Stores					0.00	18,016,015.00	18,016,015.00	18,016,015.00
Prepaid Expenditures					0.00	0.00	0.00	0.00
Other Current Assets					0.00	0.00	0.00	0.00
Deferred Outflows of Resources					0.00	0.00	0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	(6,398,545.00)	383,105,455.00	376,706,910.00	376,706,910.00
Liabilities and Deferred Inflows								
Accounts Payable					14,466,870.00	492,591,329.00	507,058,199.00	507,058,199.00
Due To Other Funds					0.00	0.00	0.00	0.00
Current Loans					0.00	0.00	0.00	0.00
Unearned Revenues					0.00	14,022,575.00	14,022,575.00	14,022,575.00
Deferred Inflows of Resources					0.00	0.00	0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	14,466,870.00	506,613,904.00	521,080,774.00	521,080,774.00
Nonoperating								
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS						(123,508,449.00)	(144,373,864.00)	(144,373,864.00)
E. NET INCREASE/DECREASE (B - C + D)	32,152,348.00	87,674,328.00	(72,261,516.00)	23,177,409.00	(203,248,657.00)	35,559,946.00	71,848,707.00	216,222,571.00
F. ENDING CASH (A + E)	1,141,812,677.00	1,229,487,005.00	1,157,223,489.00	1,180,402,898.00				
G. ENDING CASH, PLUS CASH								
ACCRUALS AND ADJUSTMENTS							1,013,114,187.00	

		January	February	March	April	May	June	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)															
A. BEGINNING CASH		1,180,402,898.00	876,826,816.00	535,328,887.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00
B. RECEIPTS															
LCFF/Revenue Limit Sources															
Principal Apportionment		189,186,488.00	189,186,488.00	514,759,535.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00	340,535,643.00
Property Taxes		12,213,167.00	42,708,864.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds		(13,285,370.00)	(26,504,303.00)	(21,103,432.00)	(19,003,828.00)	(19,003,828.00)	(19,003,828.00)	(19,003,828.00)	(19,003,828.00)	(19,003,828.00)	(19,003,828.00)	(19,003,828.00)	(19,003,828.00)	(19,003,828.00)	(19,003,828.00)
Federal Revenue		46,318,099.00	1,163,890.00	128,735,846.00	30,478,134.00	30,478,134.00	30,478,134.00	30,478,134.00	30,478,134.00	30,478,134.00	30,478,134.00	30,478,134.00	30,478,134.00	30,478,134.00	30,478,134.00
Other State Revenue		63,772,491.00	22,190,630.00	62,642,910.00	141,827,195.00	141,827,195.00	141,827,195.00	141,827,195.00	141,827,195.00	141,827,195.00	141,827,195.00	141,827,195.00	141,827,195.00	141,827,195.00	141,827,195.00
Other Local Revenue		3,005,817.00	4,810,477.00	6,630,671.00	17,081,754.00	17,081,754.00	17,081,754.00	17,081,754.00	17,081,754.00	17,081,754.00	17,081,754.00	17,081,754.00	17,081,754.00	17,081,754.00	17,081,754.00
Interfund Transfers In		8,980,860.00	3,828,165.00	82,386,250.00	91,826,250.00	91,826,250.00	91,826,250.00	91,826,250.00	91,826,250.00	91,826,250.00	91,826,250.00	91,826,250.00	91,826,250.00	91,826,250.00	91,826,250.00
All Other Financing Sources		310,191,532.00	405,356,690.00	778,778,204.00	607,830,575.00	607,830,575.00	607,830,575.00	607,830,575.00	607,830,575.00	607,830,575.00	607,830,575.00	607,830,575.00	607,830,575.00	607,830,575.00	607,830,575.00
TOTAL RECEIPTS		494,448,823.00	482,678,361.00	463,198,425.00	491,931,978.00	491,931,978.00	491,931,978.00	491,931,978.00	491,931,978.00	491,931,978.00	491,931,978.00	491,931,978.00	491,931,978.00	491,931,978.00	491,931,978.00
C. DISBURSEMENTS															
Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies		117,984,380.00	83,907,759.00	60,581,947.00	60,565,430.00	60,565,430.00	60,565,430.00	60,565,430.00	60,565,430.00	60,565,430.00	60,565,430.00	60,565,430.00	60,565,430.00	60,565,430.00	60,565,430.00
Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		1,441,607.00	179,973,562.00	140,583,056.00	106,371,285.00	106,371,285.00	106,371,285.00	106,371,285.00	106,371,285.00	106,371,285.00	106,371,285.00	106,371,285.00	106,371,285.00	106,371,285.00	106,371,285.00
All Other Financing Uses		(107,196.00)	294,937.00	42,009.00	(81,227.00)	(81,227.00)	(81,227.00)	(81,227.00)	(81,227.00)	(81,227.00)	(81,227.00)	(81,227.00)	(81,227.00)	(81,227.00)	(81,227.00)
TOTAL DISBURSEMENTS		613,767,614.00	746,854,619.00	664,405,437.00	658,787,486.00	658,787,486.00	658,787,486.00	658,787,486.00	658,787,486.00	658,787,486.00	658,787,486.00	658,787,486.00	658,787,486.00	658,787,486.00	658,787,486.00
D. BALANCE SHEET ITEMS															
Assets and Deferred Outflows															
Cash Not In Treasury		10,415,939.00													
Accounts Receivable		305,307,038.00													
Due From Other Funds		42,967,918.00													
Stores		18,016,015.00													
Prepaid Expenditures		0.00													
Other Current Assets		0.00													
Deferred Outflows of Resources		0.00													
SUBTOTAL		376,706,910.00													
Liabilities and Deferred Inflows															
Accounts Payable		507,058,199.00													
Due To Other Funds		0.00													
Current Loans		0.00													
Unearned Revenues		14,022,575.00													
Deferred Inflows of Resources		0.00													
SUBTOTAL		521,080,774.00													
Nonoperating															
Suspense Cleaning															
TOTAL BALANCE SHEET ITEMS		(144,373,864.00)													
E. NET INCREASE/DECREASE (B - C + D)		(303,576,082.00)	(341,497,929.00)	114,372,787.00	(50,956,891.00)	(50,956,891.00)	(50,956,891.00)	(50,956,891.00)	(50,956,891.00)	(50,956,891.00)	(50,956,891.00)	(50,956,891.00)	(50,956,891.00)	(50,956,891.00)	(50,956,891.00)
F. ENDING CASH (A + E)		876,826,816.00	535,328,887.00	649,701,654.00	598,744,763.00	598,744,763.00	598,744,763.00	598,744,763.00	598,744,763.00	598,744,763.00	598,744,763.00	598,744,763.00	598,744,763.00	598,744,763.00	598,744,763.00
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):								
A. BEGINNING CASH	781,586,109.00	826,901,620.00	883,870,578.00	761,036,599.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	514,759,535.00	340,535,643.00	340,535,643.00	514,759,535.00	(60,909,676.00)	0.00	4,419,715,258.00	4,419,715,258.00
Property Taxes	3,016,093.00	299,380,694.00	172,907,570.00	58,110,965.00		(1.00)	1,183,191,751.00	1,183,191,751.00
Miscellaneous Funds	(8,383,372.00)	(58,190,187.00)	(28,235,726.00)	(13,413,642.00)	60,909,678.00		(217,716,251.00)	(217,716,251.00)
Federal Revenue	92,670,991.00	12,652,107.00	4,899,362.00	74,373,739.00	234,728,450.00	(161,975,613.00)	612,979,854.00	612,979,854.00
Other State Revenue	51,965,817.00	65,351,162.00	25,246,886.00	36,521,488.00	151,750,298.00	(70,111,040.00)	732,845,536.00	732,845,536.00
Other Local Revenue	3,502,767.00	4,233,120.00	14,414,995.00	11,060,754.00	100,176,089.00	(73,220,388.00)	113,804,719.00	113,804,719.00
Interfund Transfers In	100,019,023.00	61,699,023.00	57,131,023.00	79,561,416.00	(982,056,448.00)		15,000,000.00	15,000,000.00
All Other Financing Sources	2,143,476.00	14,185,111.00	10,261,835.00	25,781,116.00	(608,316,917.00)	(305,307,042.00)	6,859,820,867.00	6,859,820,867.00
TOTAL RECEIPTS	759,744,330.00	739,846,673.00	597,161,588.00	786,755,371.00				
C. DISBURSEMENTS								
Certificated Salaries	458,607,802.00	445,206,265.00	452,623,702.00	499,049,636.00	216,392,356.00	(216,155,000.00)	5,606,627,315.00	5,606,627,315.00
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	137,246,076.00	155,174,332.00	149,580,740.00	184,031,383.00	289,339,432.00	(290,903,199.00)	1,316,046,377.00	1,316,046,377.00
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	114,862,877.00	79,355,260.00	100,655,161.00	16,056,261.00	(1,018,818,997.00)	0.00	137,970,460.00	137,970,460.00
All Other Financing Uses	3,712,264.00	3,141,858.00	17,135,964.00	9,713,014.00	(34,116,488.00)	0.00	0.00	0.00
TOTAL DISBURSEMENTS	714,428,819.00	682,877,715.00	719,995,567.00	708,850,294.00	(547,203,697.00)	(507,058,199.00)	7,060,644,152.00	7,060,644,152.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury					0.00	10,415,939.00	10,415,939.00	
Accounts Receivable					68,472,491.00	305,307,038.00	373,779,529.00	
Due From Other Funds					36,722,551.00	42,967,918.00	79,690,469.00	
Stores					0.00	18,016,015.00	18,016,015.00	
Prepaid Expenditures					0.00	0.00	0.00	
Other Current Assets					0.00	0.00	0.00	
Deferred Outflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	105,195,042.00	376,706,910.00	481,901,952.00	
Liabilities and Deferred Inflows								
Accounts Payable					(35,442,898.00)	507,058,199.00	471,615,301.00	
Due To Other Funds					0.00	0.00	0.00	
Current Loans					0.00	0.00	0.00	
Unearned Revenues					0.00	14,022,575.00	14,022,575.00	
Deferred Inflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	(35,442,898.00)	521,080,774.00	485,637,876.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	140,637,940.00	(144,375,864.00)	(3,735,924.00)	
E. NET INCREASE/DECREASE (B - C + D)	45,315,511.00	56,968,968.00	(122,833,979.00)	77,905,077.00	79,524,720.00	57,377,293.00	(204,559,209.00)	(200,823,285.00)
F. ENDING CASH (A + E)	826,901,620.00	883,870,578.00	761,036,599.00	838,941,676.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							975,843,689.00	

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
SECOND INTERIM FINANCIAL REPORT
2015-16**

BALANCES	The balances do not include amounts held in the Payroll Agency Fund.
RECEIPTS	Revenues and other receipts are primarily based on FY 2015-16 Actuals as of January 2016 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 2015 to January 2016.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals as of January 2016 and projected salaries and benefits for the rest of the fiscal year including salary increases in FY2015-16. The totals also reflect projected higher disbursements for health and benefit costs for FY 2015-16.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on FY 2015-16 Actuals as of January 2016 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 2015-16 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, Child Development Fund, and Cafeteria Fund.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	5,267,320,374.00	2.24%	5,385,190,758.00	1.01%	5,439,567,249.00
2. Federal Revenues	8100-8299	601,424,384.00	1.92%	612,979,854.00	-1.88%	601,465,586.00
3. Other State Revenues	8300-8599	954,170,606.00	-23.20%	732,845,536.00	-14.82%	624,225,047.00
4. Other Local Revenues	8600-8799	129,058,119.00	-11.82%	113,804,719.00	5.26%	119,796,072.00
5. Other Financing Sources						
a. Transfers In	8900-8929	59,000,000.00	-74.58%	15,000,000.00	0.00%	15,000,000.00
b. Other Sources	8930-8979	637,193.00	-100.00%	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)		7,011,610,676.00	-2.16%	6,859,820,867.00	-0.87%	6,800,053,954.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,883,338,961.00		2,951,710,906.73
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				68,371,945.73		(42,515,413.34)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,883,338,961.00	2.37%	2,951,710,906.73	-1.44%	2,909,195,493.39
2. Classified Salaries						
a. Base Salaries				953,144,208.00		960,627,171.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,482,963.00		(5,390,527.48)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	953,144,208.00	0.79%	960,627,171.00	-0.56%	955,236,643.52
3. Employee Benefits	3000-3999	1,567,314,691.00	8.10%	1,694,289,237.75	5.52%	1,787,823,291.47
4. Books and Supplies	4000-4999	359,074,207.00	26.35%	453,676,360.78	-18.68%	368,909,489.36
5. Services and Other Operating Expenditures	5000-5999	906,941,899.00	-5.09%	860,739,610.09	-3.53%	830,345,719.16
6. Capital Outlay	6000-6999	16,535,212.00	-6.14%	15,519,796.07	-3.79%	14,931,372.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,714,255.00	0.00%	8,714,255.00	0.00%	8,714,255.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,702,915.00)	-0.44%	(22,603,645.00)	42.05%	(32,108,814.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	123,027,587.00	12.15%	137,970,460.00	7.22%	147,925,335.00
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)		6,795,388,105.00	3.90%	7,060,644,152.42	-0.99%	6,990,972,784.90
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		216,222,571.00		(200,823,285.42)		(190,918,830.90)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		819,806,463.71		1,036,029,034.71		835,205,749.29
2. Ending Fund Balance (Sum lines C and D1)		1,036,029,034.71		835,205,749.29		644,286,918.39
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,652,910.80		20,652,910.80		20,652,910.80
b. Restricted	9740	137,868,777.62		105,193,393.34		91,246,579.81
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	218,300,000.00		0.00		0.00
d. Assigned	9780	457,692,917.00		370,468,648.31		430,937,328.62
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	72,375,780.00		72,375,780.00		72,375,780.00
2. Unassigned/Unappropriated	9790	129,138,649.29		266,515,016.84		29,074,319.16
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,036,029,034.71		835,205,749.29		644,286,918.39

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	72,375,780.00		72,375,780.00		72,375,780.00
c. Unassigned/Unappropriated	9790	129,138,649.29		266,515,016.84		29,074,319.16
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)		201,514,429.29		338,890,796.84		101,450,099.16
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.97%		4.80%		1.45%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		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 A6 and C4; enter projections)		504,040.13		489,383.75		476,932.21
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,795,388,105.00		7,060,644,152.42		6,990,972,784.90
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)		6,795,388,105.00		7,060,644,152.42		6,990,972,784.90
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		67,953,881.05		70,606,441.52		69,909,727.85
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)		67,953,881.05		70,606,441.52		69,909,727.85
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)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 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	5,267,320,374.00	2.24%	5,385,190,758.00	1.01%	5,439,567,249.00
2. Federal Revenues	8100-8299	14,709,934.00	-30.76%	10,184,934.00	-0.10%	10,174,934.00
3. Other State Revenues	8300-8599	372,049,877.00	-45.59%	202,450,906.00	-54.27%	92,584,376.00
4. Other Local Revenues	8600-8799	117,342,535.00	-12.88%	102,224,540.00	6.61%	108,977,610.00
5. Other Financing Sources						
a. Transfers In	8900-8929	59,000,000.00	-74.58%	15,000,000.00	0.00%	15,000,000.00
b. Other Sources	8930-8979	637,193.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,150,427,583.58)	5.07%	(1,208,758,628.00)	4.26%	(1,260,242,638.00)
6. Total (Sum lines A1 thru A5c)		4,680,632,329.42	-3.72%	4,506,292,510.00	-2.22%	4,406,061,531.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,067,997,007.00		2,135,202,196.14
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				67,205,189.14		(23,326,006.75)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,067,997,007.00	3.25%	2,135,202,196.14	-1.09%	2,111,876,189.39
2. Classified Salaries						
a. Base Salaries				564,380,628.00		565,345,575.15
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				964,947.15		(3,489,064.27)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	564,380,628.00	0.17%	565,345,575.15	-0.62%	561,856,510.88
3. Employee Benefits	3000-3999	1,054,659,440.00	9.09%	1,150,537,226.70	6.08%	1,220,533,434.58
4. Books and Supplies	4000-4999	223,262,538.00	42.13%	317,329,483.44	-26.58%	232,997,753.36
5. Services and Other Operating Expenditures	5000-5999	513,740,963.00	-14.78%	437,822,677.71	-6.21%	410,643,878.16
6. Capital Outlay	6000-6999	11,981,897.00	-25.79%	8,891,552.00	3.03%	9,161,241.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,714,255.00	0.00%	8,714,255.00	0.00%	8,714,255.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(92,005,693.00)	-5.04%	(87,373,015.00)	38.11%	(120,675,049.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	123,027,587.00	12.15%	137,970,460.00	7.22%	147,925,335.00
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)		4,475,758,622.00	4.44%	4,674,440,411.14	-1.96%	4,583,033,548.37
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		204,873,707.42		(168,147,901.14)		(176,972,017.37)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		693,286,549.67		898,160,257.09		730,012,355.95
2. Ending Fund Balance (Sum lines C and D1)		898,160,257.09		730,012,355.95		553,040,338.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,652,910.80		20,652,910.80		20,652,910.80
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	218,300,000.00		0.00		0.00
d. Assigned	9780	457,692,917.00		370,468,648.31		430,937,328.62
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	72,375,780.00		72,375,780.00		72,375,780.00
2. Unassigned/Unappropriated	9790	129,138,649.29		266,515,016.84		29,074,319.16
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		898,160,257.09		730,012,355.95		553,040,338.58

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	72,375,780.00		72,375,780.00		72,375,780.00
c. Unassigned/Unappropriated	9790	129,138,649.29		266,515,016.84		29,074,319.16
(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)		201,514,429.29		338,890,796.84		101,450,099.16
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	586,714,450.00	2.74%	602,794,920.00	-1.91%	591,290,652.00
3. Other State Revenues	8300-8599	582,120,729.00	-8.89%	530,394,630.00	0.23%	531,640,671.00
4. Other Local Revenues	8600-8799	11,715,584.00	-1.16%	11,580,179.00	-6.58%	10,818,462.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	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	1,150,427,583.58	5.07%	1,208,758,628.00	4.26%	1,260,242,638.00
6. Total (Sum lines A1 thru A5c)		2,330,978,346.58	0.97%	2,353,528,357.00	1.72%	2,393,992,423.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				815,341,954.00		816,508,710.59
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,166,756.59		(19,189,406.59)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	815,341,954.00	0.14%	816,508,710.59	-2.35%	797,319,304.00
2. Classified Salaries						
a. Base Salaries				388,763,580.00		395,281,595.85
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				6,518,015.85		(1,901,463.21)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	388,763,580.00	1.68%	395,281,595.85	-0.48%	393,380,132.64
3. Employee Benefits	3000-3999	512,655,251.00	6.07%	543,752,011.05	4.33%	567,289,856.89
4. Books and Supplies	4000-4999	135,811,669.00	0.39%	136,346,877.34	-0.32%	135,911,736.00
5. Services and Other Operating Expenditures	5000-5999	393,200,936.00	7.56%	422,916,932.38	-0.76%	419,701,841.00
6. Capital Outlay	6000-6999	4,553,315.00	45.57%	6,628,244.07	-12.95%	5,770,131.00
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	69,302,778.00	-6.54%	64,769,370.00	36.74%	88,566,235.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,319,629,483.00	2.87%	2,386,203,741.28	0.91%	2,407,939,236.53
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		11,348,863.58		(32,675,384.28)		(13,946,813.53)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		126,519,914.04		137,868,777.62		105,193,393.34
2. Ending Fund Balance (Sum lines C and D1)		137,868,777.62		105,193,393.34		91,246,579.81
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	137,868,777.62		105,193,393.34		91,246,579.81
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)		137,868,777.62		105,193,393.34		91,246,579.81

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached						

Los Angeles Unified School District

2015-16 Second Interim

GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2016-17 and 2017-18

Major Revenue Assumptions

	<u>2016-17</u>	<u>2017-18</u>
1. Enrollment		
Non-charter schools	472,782	459,695
Locally-funded charter schools	41,555	41,555
Direct-funded charter schools	113,126	118,618
Total	<u>627,463</u>	<u>619,868</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools	458,030.65	445,832.62
Locally-funded charter schools	39,805.53	39,805.53
Total	<u>497,836.18</u>	<u>485,638.15</u>
3. Funded COLA		
LCFF	0.47%	2.13%
Special Education (AB602)	0.47%	2.13%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$7,856	\$8,023
Grades 4-6	\$7,223	\$7,377
Grades 7-8	\$7,438	\$7,596
Grades 9-12	\$8,842	\$9,030
5. Unduplicated student count percentage to enrollment (3-year rolling average)		
Non-charter schools (includes County Program Students)	83.51%	84.12%
Locally-funded charter schools (total)	39.87%	39.87%
6. Gap Funding Percentage (DOF)	49.08%	45.34%
7. LCFF Transition Entitlement (in millions)		
Non-charter schools	\$5,058.4	\$5,102.5
Locally-funded charter schools	326.8	337.1
Total	<u>\$5,385.2</u>	<u>\$5,439.6</u>
8. Education Protection Act (in millions)		
Non-charter schools	\$654.8	\$654.8
Locally-funded charter schools	42.1	42.1
Total	<u>\$696.9</u>	<u>\$696.9</u>

Los Angeles Unified School District

2015-16 Second Interim

GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2016-17 and 2017-18

Major Revenue Assumptions (continued)

	<u>2016-17</u>	<u>2017-18</u>
9. California State Lottery - Rates Per ADA		
Unrestricted	\$140.00	\$140.00
Restricted	\$41.00	\$41.00
10. Mandate Block Grant		
Non-charter schools - K-8	\$28.42	\$28.42
Non-charter schools - 9-12	\$56.00	\$56.00
Locally-funded charter schools - K-8	\$14.21	\$14.21
Locally-funded charter schools - 9-12	\$42.00	\$42.00
11. One-time discretionary funds for mandated cost reimbursement is estimated at \$214 per ADA for \$107.5 million per Governor's Proposed Budget.		

Major Expenditure Assumptions for 2016-17

1. **Certificated Salaries** are based on 2015-16 level adjusted for known changes from 2015-16 to 2016-17 as indicated below:

<u>Certificated Salaries</u>	Amounts <u>(in millions)</u>
LCFF Proportionality Requirement	\$ 49.0
Step and Column Salary Adjustment	32.2
School Staff and Resources	30.7
Salary Increase	28.8
Federal, State, and Local Grants	(2.2)
Quality Education Investment Act (SB1133)	(8.5)
2015-16 One-time Items	(24.6)
Reduced Cost from Enrollment Decline	(37.2)
All Others	0.1
Total 2016-17 Known Changes	\$ 68.3

2015-16 Second Interim

**GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2016-17 and 2017-18**

Major Expenditure Assumptions for 2016-17 (continued)

2. **Classified Salaries** are based on 2015-16 level adjusted for known changes from 2015-16 to 2016-17 as indicated below:

<u>Classified Salaries</u>	Amounts (in millions)
Salary Increase	\$ 16.0
LCFF Proportionality Requirement	3.8
School Staff and Resources	(0.2)
Quality Education Investment Act (SB1133)	(0.5)
Federal, State, and Local Grants	(0.6)
2015-16 One-time Items	(10.5)
All Others	(0.5)
Total 2016-17 Known Changes	\$ 7.5

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 12.58%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 13.05%, an increase of 1.203% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2015-2017 Health and Welfare Agreement. OPEB Trust contribution for the year is \$63.2 million.
4. **Other Expenses (4000-6000)** are based on 2015-16 level adjusted for known changes from 2015-16 to 2016-17 as indicated below:
- Inflation on cost of supplies and materials, including utilities and telecommunication of \$19.2 million. Inflation is based on 2.22% California CPI for 2016-17.
 - LCFF Proportionality Requirement of \$91.3 million
 - Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$4.9 million
 - Increase in Special Education expenditure of \$25 million
 - Textbook/IMFRP carryover expenditure of \$34.5 million
 - New textbook adoption expenditure of \$26 million
 - Athletics uniforms expenditure of \$9.9 million
 - Board election expense of \$5 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.

Los Angeles Unified School District

2015-16 Second Interim

GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2016-17 and 2017-18

6. **Reserve for Economic Uncertainties** at \$72.4 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.47%.

Major Expenditure Assumptions for 2017-18

1. **Certificated Salaries** are based on 2016-17 level adjusted for known changes from 2016-17 to 2017-18 as indicated below:

<u>Certificated Salaries</u>	Amounts (in millions)
Step and Column Salary Adjustment	\$ 32.1
LCFF Proportionality Requirement	6.3
Federal, State, and Local Grants	(1.2)
Quality Education Investment Act (SB1133)	(8.5)
2016-17 One-time Items	(33.7)
Reduced Cost from Enrollment Decline	(37.5)
Total 2017-18 Known Changes	\$ (42.5)

2. **Classified Salaries** are based on 2016-17 level adjusted for known changes from 2016-17 to 2017-18 as indicated below:

<u>Classified Salaries</u>	Amounts (in millions)
LCFF Proportionality Requirement	\$ 0.3
Federal, State, and Local Grants	(0.3)
Quality Education Investment Act (SB1133)	(0.5)
2016-17 One-time Items	(4.9)
All Others	0.1
Total 2017-18 Known Changes	\$ (5.3)

2015-16 Second Interim

**GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2016-17 and 2017-18**

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 14.43%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 16.6%, an increase of 3.55% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2015-2017 Health and Welfare Agreement. There is no OPEB Trust contribution for 2017-18 per Option 2 of the Fiscal Stabilization Plan.
4. **Other Expenses (4000-6000)** are based on 2016-17 level adjusted for known changes from 2016-17 to 2017-18 as indicated below:
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$14 million. Inflation is based on 2.52% California CPI for 2017-18.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$5.5 million
 - c. Includes White Fleet Strategic Plan of \$5 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** at \$72.4 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 5.39%.
8. **Undesignated Balance** of \$29.1 million is a result of reflecting option 2 of the Fiscal Stabilization which eliminates OPEB Trust contribution of \$101.3 million for 2017-18.