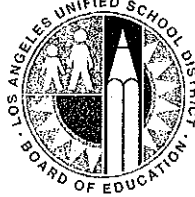


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LOS ANGELES UNIFIED SCHOOL DISTRICT

JOHN E. DEASY, Ph.D.
Superintendent of Schools

MICHELLE KING
*Senior Deputy Superintendent
School Operations*

MEGAN K. REILLY
Chief Financial Officer

V. LUIS BUENDIA
Controller

December 17, 2013

Ms. Deborah Berry, Business Services Consultant
Los Angeles County Office of Education
Division of Business Advisory Services
9300 Imperial Highway, EC Annex
Downey, CA 90242-2890

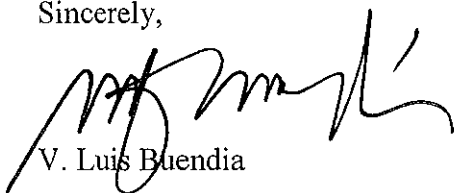
Dear Ms. Berry:

Accompanying this letter please find the following reports:

- The original copy of the Board's certification of the District's First Interim Financial Report for 2013-14 and projections for 2014-15 and 2015-16 for the General Fund.
- Budget Board Resolution.
- Hard copy and software disk of the First Interim Financial Report and Multiyear Projections for the General Fund.
- The Criteria and Standards summary review form.
- District assumptions which support the General Fund's First Interim Financial Report for 2013-14 and projections for 2014-15 and 2015-16.

For questions or additional information, please call Joy Mayor at (213) 241-7952.

Sincerely,



V. Luis Buendia

Encl.

C: Megan K. Reilly Joy Mayor
Timothy Rosnick Rouelli Chow
Tony Atienza

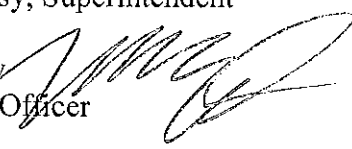
LOS ANGELES UNIFIED SCHOOL DISTRICT
Inter-Office Correspondence
Office of the Chief Financial Officer

INFORMATIVE

DATE: December 6, 2013

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

FROM: Megan K. Reilly
Chief Financial Officer



**SUBJECT: 2013-14 FIRST INTERIM FINANCIAL REPORT AND BUDGET
RESOLUTION**

This informative provides a background of the 2013-14 First Interim Financial Report (“Report”), which is to be submitted to the Los Angeles County Office of Education (“LACOE”) by the middle of December. The Report contains current fiscal year revenue and expenditure projections for the General Fund and funds impacting the General Fund, as well as General Fund cash projections. The Board is requested to certify the District’s financial condition as qualified, meaning the District may not be able to meet its financial obligations for 2013-14 and the subsequent two out-years. The Report also contains a multi-year projection. In addition, based on LACOE’s request for a fiscal stabilization plan a resolution is being adopted.

I. MAJOR HIGHLIGHTS

- The District will be able to meet its financial commitments in 2013-14 and meet the 5% General Fund ending balance requirement set forth in the District’s Budget and Finance Policy.
- In June, the Final Budget showed a \$47.0 million ending balance for 2014-15. This was adjusted down in the Modified Budget as of October (“Modified Budget¹”) to zero ending balance. The First Interim projected unassigned/unappropriated ending balance is \$1.6 million, which is an increase in comparison to the Modified Budget. This unassigned ending balance has been taken into consideration in the 2014-15 projection.
- The General Fund (Restricted and Unrestricted) cash balance is projected to be \$165.2 million at the end of 2013-14. This reflects the inclusion of a cross-fiscal year Tax and Revenue Anticipation Notes (TRANS), which the District may issue in Spring 2014, or an interfund borrowing. Otherwise, the District is projecting a cash shortfall of \$339.9 million.
- The out-years show deficits of \$353.4 million in 2014-15 and \$648.0 million in 2015-16 for a cumulative deficit of \$1.0 billion in 2015-16.

¹ Modified Budget as of October used in the First Interim reflects the changes from the year end unaudited actuals approved by the Board in September and the changes in the Local Control Funding Formula (LCFF) revenue based on the State adopted budget in July.

II. CHANGES IN REVENUES, EXPENDITURES, AND ENDING BALANCE

- **Lower 2013-14 Projected Revenues** – As compared with the Modified Budget, the First Interim revenue projections for the General Fund – Unrestricted are lower by a net amount of \$3.5 million or .08% of total revenues. There is a projected decrease in interest income of \$5.0 million due to a deferral of Local Control Funding Formula (LCFF) revenue and lower projected interest rates. This decrease was offset by an increase in State lottery revenue of \$2.3 million, based on the California Department of Education's revision of the lottery rate from \$145.50 to \$153.57 per ADA.
- **Lower 2013-14 Projected Expenditures** - Expenditures for General Fund - Unrestricted are projected lower overall (in comparison to the Modified Budget) by a net amount of \$90.0 million, mainly due to the following:
 - Projected labor costs are lower by \$20.5 million. The difference is primarily due to lower utilization of teacher substitutes by \$12.7 million; reduced custodian labor costs of \$3.1 million; and lower vacation lump-sum payouts of \$3.2 million.
 - Lower expenditures are projected for the following programs (which is part of the projected assigned ending balance): English Learner Transition School Program decreased by \$76.7 million; Other Post-Employment Benefits (OPEB) by \$38 million; Money Donation Accounts for Schools by \$15.8 million; CalPERS reconciliation by \$11.5 million; Teacher Quality and Staffing Program by \$3.4 million; and Vendor Labor Compliance Penalty Program by \$3.4 million. These are legitimate expenditures that will be recognized when the costs are incurred.
 - Conversely, Workers' Compensation contributions increased by \$6.3 million due to medical inflation and statutory increases in the Workers' Compensation benefit rates. Risk Management and insurance costs also increased by \$80.6 million².
- **Lower Projected Net Contributions/Transfers** - The General Fund contributions to restricted programs are lower by \$10.7 million compared to the Modified Budget due to lower contributions to Special Education of \$4.7 million; Medi-Cal Billing Option of \$3.7 million; and Continuation Education of \$2.4 million. In addition, interfund transfers to the Cafeteria Fund are lower by \$3.1 million, mainly due to the continued roll-out of the Breakfast in the Classroom Program and an increase in Federal meal reimbursement rate. Early Childhood Educational Program interfund transfers are also lower by \$3.8 million due to lower participation. However, indirect cost reimbursement is lower by \$13.9 million due to an overall decrease in program expenditures.
- **Higher Ending Balance** – The projected total ending fund balance is higher by \$1.6 million and this has been factored in the 2014-15 estimates.

² An adjustment may be made at Second Interim once additional information and timing is known that may change the beginning fund balance to reflect appropriately this cost.

Components of Ending Balance (in millions)			
General Fund – Unrestricted			
Fiscal Year 2013-14			
	First Interim	Modified Budget	Variance
Nonspendable	18.5	18.5	-
Assigned	351.0	262.1	88.9
Unassigned-Reserve for Economic Uncertainties	65.4	65.4	-
Unassigned/Unappropriated	1.6	-	1.6
2013-14 Ending Balance	<u>436.5</u>	<u>346.0</u>	<u>90.5</u>

- **Assigned Ending Balance:** Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, per pupil school discretionary accounts, school determined needs funds, new school opening funds, funds reserved for fire damage, and reserve for funding the District's OPEB liability.

III. 2013-14 PROJECTED CASH BALANCE

The projected cash balance for the General Fund as of June 30, 2014 is \$165.2 million. This represents the combination of a negative \$114.8 million restricted cash balance and a \$280.0 million unrestricted cash balance. The unrestricted cash balance reflects a potential cross-year TRANS or interfund borrowing of \$400.0 million.

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

The out-year budget projections indicate deficits of \$353.4 million in 2014-15 and \$648.0 million for 2015-16, for a cumulative total of \$1.0 billion in 2015-16. There is a lower beginning balance in 2014-15 of \$45.1 as compared to the final budget. Increases in the assigned ending fund balance are offset by a net increase in revenue and decreases in projected expenditure.

- **Changes in Revenues** – There is an increase in the out-year revenue projections in the total amount of \$80.9 million, mainly due to a net LCFF revenue change of \$76.9 million and an increase in other revenue of \$4.0 million. Changes in the LCFF Formula revenue projections are as follows:
 - **LCFF Hold Harmless and Other Formula Changes** – In the Final Budget, the hold harmless amount for the District was based on the total revenue limit and categorical revenues received in fiscal year 2012-13. However, in the adopted State budget the

hold harmless provision included total 2012-13 categorical revenue and 2012-13 revenue limit funding adjusted for current year ADA. This change in the hold harmless formula resulted in a decrease in the Districts' LCFF revenue, offset partially by the changes in the base, supplemental, and concentration rates. The net impact resulted in an LCFF revenue decrease of \$125.3 million.

- **LCFF Unduplicated Count Percentage** - The Final Budget's estimated LCFF revenues assumed that the total District unduplicated percentage is 74%. The First Interim projection uses a District-wide average of 70% as the unduplicated percentage, resulting to a net decrease in revenues of \$11.7 million in comparison to the Final Budget.
- **LCFF GAP³ Funding** - LACOE guidelines included the Department of Finance projection that the State will have enough additional revenue to cover the GAP by 16.49% for 2014-15 or a \$213.9 million increase (18.69% or \$412.8 million for 2015-16). However, LACOE's First Interim bulletin recommends that "districts assign, reserve or otherwise set aside any projected increase in the LCFF revenues in 2014-15 and 2015-16."
- **Changes in Expenditures** – Unrestricted expenditure projections have decreased by \$55.1 million in 2014-15. Changes are mostly attributable to a decrease in the State Unemployment Insurance rate from 0.15% to 0.05%; decreases in pool teacher costs; and a change in indirect cost rate from 3.34% to 5.47%. These expenditure decreases are slightly offset by an increase in utilities cost and the anticipated General Fund share of the Common Core Technology Project (CCTP).
- **Changes in Contribution/Transfer Out** – From the Final Budget, the General Fund contribution to the Special Education program decreased by \$12.3 million, while Cafeteria program support dropped by \$10.0 million.
- **Changes in Assigned Ending Balance** – The assigned ending balance has been increased by \$213.9 million to reflect the GAP funding for 2014-15 as recommended by LACOE. This is slightly offset by the partial release of the reserve for Sequestration of \$20.0 million as the impact is already factored into many of the District's federal programs.

³ Total LCFF revenue for a given fiscal year is the sum of the Hold Harmless amount plus the GAP funding. GAP funding is the additional amount of State funds provided in a year to make gradual progress towards fully funding the Target LCFF revenues. It is based on a percentage of available funds compared to the GAP which is defined as the difference between the LCFF Target and the Hold Harmless. There is no statutory guarantee for the GAP funding and it is entirely determined by the annual appropriation in the State Budget.

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

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



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Report Number:	154-13/14
Date:	December 10, 2013
Subject:	2013-14 First Interim Report and Budget Resolution
Responsible Staff:	
Name	Megan Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

BOARD REPORT

Action Proposed: Staff requests that the Board approve the 2013-14 First Interim Financial Report, which contains a “qualified” certification (enclosed herewith as attachment “A”), and attached Budget Resolution (Attachment “B”).

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

Background: Under Education Code Sections 35035(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 and two subsequent fiscal years.
- A *negative* certification indicates that the district *will not* be able to meet its financial obligations for the current and subsequent fiscal year.

In addition, the Los Angeles County Office of Education (LACOE) has requested that the Board adopt a fiscal stabilization plan with the First



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Interim Report due by December 16, 2013 that would address the projected deficit for fiscal years 2014-15 and 2015-16. A Budget Resolution is prepared in response to this request.

Expected Outcomes: The District will file its First Interim Financial Report and be in compliance with Education Code Requirements, including a Budget Resolution that will address the fiscal stabilization plan requested by 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 first interim period may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District will probably make repayment of such debt issuance. 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 making 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 2013-14 First Interim Financial Report and submission of the Budget Resolution will comply with Education Code and LACOE requirements.

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



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Issues and Analysis: None

Attachments:


☒ **x Informative**

☐ **Desegregation
Impact Statement**



LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report

Respectfully submitted,


DR. JOHN E. DEASY
Superintendent

APPROVED BY:


MICHELLE KING
Senior Deputy Superintendent
School Operations


REVIEWED BY:


DAVID HOLMQUIST
General Counsel

APPROVED &
PRESENTED BY:


Megan Reilly
Chief Financial Officer
Office of the Chief Financial Officer

☒ Approved as to form.


TONY ATIENZA
Director of Budget Services and
Financial Planning

☒ Approved as to budget impact statement.



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2013-14

**First Interim
Financial Report**

December 16, 2013

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: John Deery (10) Date: 12-17-13
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: 12/17/13 Signed: Ruben
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

X QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: 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 budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	LCFF/Revenue Limit	Projected LCFF/revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) 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 budget adoption 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 budget adoption in self-insurance liabilities? 		X
				X
S8	Status of Labor Agreements	As of first 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 budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <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	

Attachment B

Resolution in Support of LAUSD's Fiscal Stabilization as requested by the Los Angeles County Office of Education (LACOE)

Whereas, The Governor's Fiscal Year 2014-2015 budget proposal will not be released until January, 2014;

Whereas, The Local Control Accountability Plan (LCAP) will not be finalized by the State Board of Education until March, 2014;

Whereas, Verification of income eligibility for 138,275 students at Provision 2 schools across the District is currently underway, at the direction of the California Department of Education;

Whereas, The Los Angeles County Office of Education, in its approval of the 2013-2014 budget, directed the District to adopt a fiscal stabilization plan;

Whereas, The regulations governing the use of supplemental and concentration grant dollars will not be finalized until January 2014;

Whereas, The District faces a structural deficit of \$353.4 million in Fiscal Year 2014-2015; now, therefore, be it

Resolved, That the Board of Education of the Los Angeles Unified School District is committed to adopting a fiscal stabilization plan that will restore and maintain the reserves for 2014-15, 2015-16 in accordance with the State Criteria and Standards.(E.C.33127)

First Interim Financial Report
FY 2013-2014

TABLE OF CONTENTS

	Page
General Fund Summary – Unrestricted/Restricted	1 – 25
General Fund – Comments on Significant Differences	26 – 27
General Fund – Average Daily Attendance	28 – 29
General Fund – Revenue Limit Summary and Assumptions	30 – 33
General Fund – Cash Flow Worksheet 2013-14 & 2014-2015 Projections and Assumptions	34 – 38
General Fund – Multiyear Projections for FY 2014-15 & FY 2015-16	39 – 44
General Fund – Multiyear Assumptions	45 – 49
General Fund – Criteria and Standards Review (Form 01CSI)	CS 1 – 26
Glossary	

2013-14 First 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/Revenue Limit Sources		8010-8099	3,055,860,317.00	4,331,718,824.00	929,600,918.85	4,330,000,402.00	(1,718,422.00)	0.0%
2) Federal Revenue		8100-8299	726,151,622.00	728,300,172.00	35,560,811.36	565,962,442.00	(162,337,730.00)	-22.3%
3) Other State Revenue		8300-8599	2,119,468,876.00	821,489,002.00	356,976,697.20	827,532,319.75	6,043,317.75	0.7%
4) Other Local Revenue		8600-8799	141,338,994.00	142,659,541.00	27,554,832.79	115,671,991.00	(26,987,550.00)	-18.9%
5) TOTAL, REVENUES			6,042,819,809.00	6,024,167,539.00	1,349,693,260.20	5,839,167,154.75		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,582,171,204.00	2,580,874,722.00	834,516,076.58	2,588,987,199.00	(8,112,477.00)	-0.3%
2) Classified Salaries		2000-2999	804,357,931.00	822,665,393.00	249,431,924.78	823,783,055.00	(1,117,662.00)	-0.1%
3) Employee Benefits		3000-3999	1,374,157,139.00	1,415,881,686.00	446,815,574.98	1,349,138,590.50	66,743,095.50	4.7%
4) Books and Supplies		4000-4999	504,700,829.79	597,962,677.00	43,738,494.96	245,542,942.59	352,419,734.41	58.9%
5) Services and Other Operating Expenditures		5000-5999	729,557,456.45	737,391,631.00	63,217,229.01	783,142,854.00	(45,751,223.00)	-6.2%
6) Capital Outlay		6000-6999	30,579,185.24	12,901,138.00	84,492.70	7,138,953.00	5,762,185.00	44.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,336,474.00	2,336,474.00	0.00	1,223,474.00	1,113,000.00	47.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,103,018.00)	(15,103,018.00)	(974,813.73)	(15,635,475.00)	532,457.00	-3.5%
9) TOTAL, EXPENDITURES			6,012,757,201.48	6,154,910,703.00	1,636,828,979.28	5,783,321,593.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			30,062,607.52	(130,743,164.00)	(287,135,719.08)	55,845,561.66		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	21,378,228.00	29,580,705.00	20,178,868.31	29,301,923.00	(278,782.00)	-0.9%
b) Transfers Out		7600-7629	208,914,046.00	209,602,156.00	44,359,637.82	202,539,376.00	7,062,780.00	3.4%
2) Other Sources/Uses								
a) Sources		8930-8979	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(186,735,818.00)	(179,221,451.00)	(23,335,881.02)	(172,392,453.00)		

2013-14 First 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)			(156,673,210.48)	(309,964,615.00)	(310,471,600.10)	(116,546,891.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	686,806,777.62	686,806,777.62		686,806,777.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			686,806,777.62	686,806,777.62		686,806,777.62		
d) Other Restatements		9795	(48,116,135.14)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,690,642.48	686,806,777.62		686,806,777.62		
2) Ending Balance, June 30 (E + F1e)			482,017,432.00	376,842,162.62		570,259,886.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,705,043.00	2,672,987.00		2,672,986.75		
Stores		9712	8,525,884.00	15,817,844.00		15,817,843.96		
Prepaid Expenditures		9713	0.00	22,463.00		22,463.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	78,770,095.00	30,834,100.00		133,750,455.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	279,947,900.00	262,118,988.62		350,980,546.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	46,692,730.00	0.00		1,639,810.58		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,562,528,328.00	2,468,492,444.00	758,534,826.95	2,774,878,334.00	306,385,890.00	12.4%
Education Protection Account State Aid - Current Year		8012	518,223,719.00	776,238,530.00	138,643,076.00	554,605,032.00	(221,633,498.00)	-28.6%
Charter Schools General Purpose Entitlement - State Aid		8015	163,474,539.00	125,431,629.00	45,802,128.34	142,959,957.00	17,528,328.00	14.0%
State Aid - Prior Years		8019	0.00	0.00	(14,808,154.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,168,867.00	7,168,867.00	0.00	7,173,822.00	4,955.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,996,526.00	5,996,526.00	4,473,538.91	5,996,526.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	780,586,826.00	933,170,621.00	0.00	854,053,809.00	(79,116,812.00)	-8.5%
Unsecured Roll Taxes		8042	32,808,909.00	32,808,909.00	26,285,149.99	32,808,909.00	0.00	0.0%
Prior Years' Taxes		8043	52,580,202.00	52,580,202.00	1,697,224.17	65,420,741.00	12,840,539.00	24.4%
Supplemental Taxes		8044	13,687,314.00	13,687,314.00	1,679,104.29	14,742,932.00	1,055,618.00	7.7%
Education Revenue Augmentation Fund (ERAF)		8045	(3,827,346.00)	(3,827,346.00)	(261,100.91)	(5,434,080.00)	(1,606,734.00)	42.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	56,106,425.00	56,106,425.00	14,676,851.49	27,866,710.00	(28,239,715.00)	-50.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(4,532,402.04)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	34.00	34.00	0.00	32.00	(2.00)	-5.9%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	(17.00)	(17.00)	0.00	(16.00)	1.00	-5.9%
Subtotal, LCFF/Revenue Limit Sources			3,189,334,326.00	4,467,854,138.00	972,190,243.19	4,475,072,708.00	7,218,570.00	0.2%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(170,315,482.00)	0.00	(47,688,338.00)	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	20,540,232.00	0.00	5,751,266.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	149,775,250.00	0.00	41,937,072.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,661,305.00	0.00	109,444.98	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(136,135,314.00)	(136,135,314.00)	(42,688,769.32)	(145,072,306.00)	(8,936,992.00)	6.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			3,055,860,317.00	4,331,718,824.00	929,600,918.85	4,330,000,402.00	(1,718,422.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	132,842,930.00	127,273,157.00	0.00	125,006,439.00	(2,266,718.00)	-1.8%
Special Education Discretionary Grants		8182	27,069,727.00	30,037,344.00	50,760.41	24,658,970.00	(5,378,374.00)	-17.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	16,310.00	42,999.00	32,474.00	0.00	(42,999.00)	-100.0%
Interagency Contracts Between LEAs		8285	646,605.00	3,118,248.00	569,850.51	2,139,097.00	(979,151.00)	-31.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	306,510,684.00	301,615,898.00	11,652,401.00	241,185,097.00	(60,430,801.00)	-20.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	998,414.00	1,299,338.00	240,989.74	850,381.00	(448,957.00)	-34.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290	47,762,020.00	47,200,879.00	6,805,309.89	42,604,346.00	(4,596,533.00)	-9.7%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	22,726,845.00	22,688,010.00	0.00	18,121,821.00	(4,566,189.00)	-20.1%
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, 3026-3205, 4036-4126, 5510	8290	33,517,427.00	54,347,559.00	9,835,917.39	40,639,472.00	(13,708,087.00)	-25.2%
Other No Child Left Behind		8290	33,517,427.00	54,347,559.00	9,835,917.39	40,639,472.00	(13,708,087.00)	-25.2%
Vocational and Applied Technology Education	3500-3699	8290	5,704,097.00	5,742,532.00	0.00	4,744,155.00	(998,377.00)	-17.4%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	148,356,563.00	134,934,208.00	6,373,108.42	66,012,664.00	(68,921,544.00)	-51.1%
TOTAL, FEDERAL REVENUE			726,151,622.00	728,300,172.00	35,560,811.36	565,962,442.00	(162,337,730.00)	-22.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	196,557.00	0.00	0.00	(196,557.00)	-100.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	198,997.20	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	360,754,176.00	361,043,746.00	101,580,994.01	359,268,727.00	(1,775,019.00)	-0.5%
Prior Years	6500	8319	0.00	0.00	41,234.80	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,921,358.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	115,098,694.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	41,839,604.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	64,285,757.00	5,596,853.00	1,895,364.00	5,596,853.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	11,380.00	11,380.00	373,027.80	0.00	(11,380.00)	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	151,231,852.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	24,549,843.00	18,726,625.00	0.00	18,308,794.00	(417,831.00)	-2.2%
Lottery - Unrestricted and Instructional Materials		8560	98,277,256.00	101,521,695.00	57,021,099.17	106,814,669.00	5,292,974.00	5.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	75,358,261.00	78,559,064.00	52,690,408.37	76,070,906.00	(2,488,158.00)	-3.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,298,277.00	3,400,962.00	1,403,149.01	1,289,723.00	(2,111,239.00)	-62.1%
Healthy Start	6240	8590	233,425.00	240,754.00	181,169.32	239,929.00	(825.00)	-0.3%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	71,247,600.00	71,247,600.00	(2,387,473.25)	68,860,126.75	(2,387,473.25)	-3.4%
All Other State Revenue	All Other	8590	1,076,011,393.00	180,943,766.00	143,978,726.77	191,082,592.00	10,138,826.00	5.6%
TOTAL, OTHER STATE REVENUE			2,119,468,876.00	821,489,002.00	356,976,697.20	827,532,319.75	6,043,317.75	0.7%

2013-14 First 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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	300,000.00	300,000.00	173,843.54	300,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Leases and Rentals		8650	11,202,000.00	11,202,000.00	4,185,825.80	12,399,233.00	1,197,233.00	10.7%
Interest		8660	17,521,000.00	17,521,000.00	1,461,055.36	12,568,307.00	(4,952,693.00)	-28.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	148,752.00	158,252.00	289,179.71	300,000.00	141,748.00	89.6%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,772,841.00	25,792,665.00	5,929,103.82	25,537,698.00	(254,967.00)	-1.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	17.00	17.00	0.00	16.00	(1.00)	-5.9%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	86,111,923.00	87,403,146.00	15,515,824.56	64,281,737.00	(23,121,409.00)	-26.5%
Tuition		8710	207,461.00	207,461.00	0.00	210,000.00	2,539.00	1.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			141,338,994.00	142,659,541.00	27,554,832.79	115,671,991.00	(26,987,550.00)	-18.9%
TOTAL, REVENUES			6,042,819,809.00	6,024,167,539.00	1,349,693,260.20	5,839,167,154.75	(185,000,384.25)	-3.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,016,781,110.00	1,988,704,209.00	660,805,000.02	2,008,139,457.00	(19,435,248.00)	-1.0%
Certificated Pupil Support Salaries		1200	216,325,389.00	220,651,245.00	64,855,475.95	202,497,011.00	18,154,234.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	251,926,808.00	283,014,226.00	75,296,732.73	277,658,628.00	5,355,598.00	1.9%
Other Certificated Salaries		1900	97,137,897.00	88,505,042.00	33,558,867.88	100,692,103.00	(12,187,061.00)	-13.8%
TOTAL, CERTIFICATED SALARIES			2,582,171,204.00	2,580,874,722.00	834,516,076.58	2,588,987,199.00	(8,112,477.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	208,041,940.00	209,369,253.00	58,792,182.56	215,910,342.00	(6,541,089.00)	-3.1%
Classified Support Salaries		2200	278,088,484.00	281,187,718.00	91,292,493.88	268,239,771.00	12,947,947.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	19,809,203.00	20,847,523.00	7,043,570.15	21,891,243.00	(1,043,720.00)	-5.0%
Clerical, Technical and Office Salaries		2400	207,905,814.00	216,877,397.00	68,036,324.01	215,554,703.00	1,322,694.00	0.6%
Other Classified Salaries		2900	90,512,490.00	94,383,502.00	24,267,354.18	102,186,996.00	(7,803,494.00)	-8.3%
TOTAL, CLASSIFIED SALARIES			804,357,931.00	822,665,393.00	249,431,924.78	823,783,055.00	(1,117,662.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	205,298,323.00	212,052,261.00	67,152,756.45	208,099,660.00	3,952,601.00	1.9%
PERS		3201-3202	100,127,478.00	102,838,514.00	31,639,944.21	98,340,554.00	4,497,960.00	4.4%
OASDI/Medicare/Alternative		3301-3302	98,820,118.00	102,237,867.00	30,457,374.18	97,548,283.00	4,689,584.00	4.6%
Health and Welfare Benefits		3401-3402	538,791,425.00	553,767,306.00	187,243,897.06	564,541,141.00	(10,773,835.00)	-1.9%
Unemployment Insurance		3501-3502	42,783,442.00	44,332,480.00	544,938.50	5,995,837.50	38,336,642.50	86.5%
Workers' Compensation		3601-3602	89,591,243.00	92,826,932.00	32,431,704.56	100,719,225.00	(7,892,293.00)	-8.5%
OPEB, Allocated		3701-3702	230,757,580.00	238,596,388.00	86,808,345.08	261,002,834.00	(22,406,446.00)	-9.4%
OPEB, Active Employees		3751-3752	53,141,796.00	54,378,904.00	0.00	75,493.00	54,303,411.00	99.9%
PERS Reduction		3801-3802	2,030,550.00	2,034,850.00	108,877.46	0.00	2,034,850.00	100.0%
Other Employee Benefits		3901-3902	12,815,184.00	12,816,184.00	10,427,737.48	12,815,563.00	621.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,374,157,139.00	1,415,881,686.00	446,815,574.98	1,349,138,590.50	66,743,095.50	4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	26,309,100.00	48,789,019.00	15,274,418.43	50,968,039.00	(2,179,020.00)	-4.5%
Books and Other Reference Materials		4200	237,537.00	516,729.00	79,798.48	524,053.00	(7,324.00)	-1.4%
Materials and Supplies		4300	466,059,148.79	530,723,621.00	26,061,709.53	181,554,118.59	349,169,502.41	65.8%
Noncapitalized Equipment		4400	11,376,177.00	17,622,741.00	2,321,083.68	12,402,218.00	5,220,523.00	29.6%
Food		4700	718,867.00	310,567.00	1,484.84	94,514.00	216,053.00	69.6%
TOTAL, BOOKS AND SUPPLIES			504,700,829.79	597,962,677.00	43,738,494.96	245,542,942.59	352,419,734.41	58.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	90,451,389.00	97,934,099.00	28,112,230.78	296,187,460.00	(198,253,361.00)	-202.4%
Travel and Conferences		5200	6,831,843.00	9,898,952.00	2,014,686.13	7,029,804.00	2,869,148.00	29.0%
Dues and Memberships		5300	617,127.00	770,908.00	497,276.93	945,358.00	(174,450.00)	-22.6%
Insurance		5400-5450	28,566,410.00	28,571,238.00	7,511,932.15	122,842,872.00	(94,271,634.00)	-330.0%
Operations and Housekeeping Services		5500	121,708,545.00	123,723,545.00	805,871.61	119,493,670.00	4,229,875.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,188,489.00	40,205,312.00	5,762,291.31	20,333,678.00	19,871,634.00	49.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	434,024,731.45	410,658,635.00	12,532,158.80	188,672,616.00	221,986,019.00	54.1%
Communications		5900	25,168,922.00	25,628,942.00	5,980,781.30	27,637,396.00	(2,008,454.00)	-7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			729,557,456.45	737,391,631.00	63,217,229.01	783,142,854.00	(45,751,223.00)	-6.2%

2013-14 First 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)
CAPITAL OUTLAY								
Land		6100	54,000.00	54,000.00	0.00	0.00	54,000.00	100.0%
Land Improvements		6170	382,685.00	395,879.00	167.06	868,037.00	(472,158.00)	-119.3%
Buildings and Improvements of Buildings		6200	24,533,167.00	4,940,165.00	0.00	4,024,576.00	915,589.00	18.5%
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	3,583,634.24	4,527,008.00	84,325.64	1,810,615.00	2,716,393.00	60.0%
Equipment Replacement		6500	2,025,699.00	2,984,086.00	0.00	435,725.00	2,548,361.00	85.4%
TOTAL, CAPITAL OUTLAY			30,579,185.24	12,901,138.00	84,492.70	7,138,953.00	5,762,185.00	44.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	220,466.00	220,466.00	0.00	220,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,003,008.00	0.00	1,003,008.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	1,113,000.00	1,113,000.00	0.00	0.00	1,113,000.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,336,474.00	2,336,474.00	0.00	1,223,474.00	1,113,000.00	47.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	(0.31)	0.00		
Transfers of Indirect Costs - Interfund		7350	(15,103,018.00)	(15,103,018.00)	(974,813.42)	(15,635,475.00)	532,457.00	-3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,103,018.00)	(15,103,018.00)	(974,813.73)	(15,635,475.00)	532,457.00	-3.5%
TOTAL, EXPENDITURES			6,012,757,201.48	6,154,910,703.00	1,636,828,979.28	5,783,321,593.09	371,589,109.91	6.0%

2013-14 First 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	15,200,000.00	16,900,653.00	16,900,653.00	16,900,653.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,178,228.00	12,680,052.00	3,278,215.31	12,401,270.00	(278,782.00)	-2.2%
(a) TOTAL, INTERFUND TRANSFERS IN			21,378,228.00	29,580,705.00	20,178,868.31	29,301,923.00	(278,782.00)	-0.9%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	34,441,799.00	35,129,909.00	0.00	31,293,940.00	3,835,969.00	10.9%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	62,914,255.00	62,914,255.00	0.00	59,837,632.00	3,076,623.00	4.9%
Other Authorized Interfund Transfers Out		7619	111,557,992.00	111,557,992.00	44,359,637.82	111,407,804.00	150,188.00	0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,914,046.00	209,602,156.00	44,359,637.82	202,539,376.00	7,062,780.00	3.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
(c) TOTAL, SOURCES			800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(186,735,818.00)	(179,221,451.00)	(23,335,881.02)	(172,392,453.00)	(6,828,998.00)	-3.8%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Projected Year Totals</u>
5650	FEMA Public Assistance Funds	78,717.24
5810	Other Restricted Federal	8,358,629.67
6230	California Clean Energy Jobs Act	29,905,037.00
6286	English Language Acquisition Program, Teac	3,761,586.93
6500	Special Education	3,492,130.88
6510	Special Ed: Early Ed Individuals with Excepti	306,198.64
7400	Quality Education Investment Act	32,394,265.26
7405	Common Core State Standards Implementat	40,670,459.00
7810	Other Restricted State	554,618.09
9010	Other Restricted Local	14,228,813.10
Total, Restricted Balance		<u>133,750,455.81</u>

2013-14 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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/Revenue Limit Sources		8010-8099	2,885,544,835.00	4,331,718,824.00	881,912,580.85	4,330,000,402.00	(1,718,422.00)	0.0%
2) Federal Revenue		8100-8299	20,936,548.00	20,322,727.00	(2,182,248.92)	20,322,727.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,242,410,037.00	107,315,116.00	106,075,709.51	109,909,273.00	2,594,157.00	2.4%
4) Other Local Revenue		8600-8799	101,412,861.00	102,018,998.00	22,532,966.38	97,667,918.00	(4,351,080.00)	-4.3%
5) TOTAL, REVENUES			4,250,304,281.00	4,561,375,665.00	1,008,339,007.82	4,557,900,320.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,794,043,129.00	1,806,812,000.00	582,083,668.16	1,781,490,245.00	25,321,755.00	1.4%
2) Classified Salaries		2000-2999	421,065,302.00	456,679,109.00	145,017,801.63	461,501,275.00	(4,822,166.00)	-1.1%
3) Employee Benefits		3000-3999	861,260,110.00	904,859,602.00	298,694,832.14	879,008,872.00	25,850,730.00	2.9%
4) Books and Supplies		4000-4999	91,435,340.12	208,778,639.00	28,484,604.02	102,697,907.59	106,080,731.41	50.8%
5) Services and Other Operating Expenditures		5000-5999	215,793,717.00	369,061,908.00	635,762.19	433,858,210.00	(64,796,302.00)	-17.6%
6) Capital Outlay		6000-6999	26,487,196.00	7,407,569.00	59,629.12	6,127,669.00	1,279,900.00	17.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,336,474.00	2,336,474.00	0.00	1,223,474.00	1,113,000.00	47.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(83,438,506.00)	(87,420,350.00)	(4,059,226.88)	(73,555,495.00)	(13,864,855.00)	15.9%
9) TOTAL, EXPENDITURES			3,328,982,762.12	3,668,514,951.00	1,050,917,070.38	3,592,352,157.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			921,321,518.88	892,860,714.00	(42,578,062.56)	965,548,162.41		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	21,378,228.00	24,751,189.00	18,572,961.00	24,751,189.00	0.00	0.0%
b) Transfers Out		7600-7629	208,914,046.00	209,602,156.00	44,359,637.82	202,539,376.00	7,062,780.00	3.4%
2) Other Sources/Uses								
a) Sources		8930-8979	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(832,767,557.00)	(910,170,652.40)	(275,483,428.00)	(899,464,512.96)	10,706,139.44	-1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,019,503,375.00)	(1,094,221,619.40)	(300,425,216.33)	(1,076,407,699.96)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,181,856.12)	(201,360,905.40)	(343,003,278.89)	(110,859,537.55)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	547,368,968.02	547,368,968.02		547,368,968.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			547,368,968.02	547,368,968.02		547,368,968.02		
d) Other Restatements		9795	(46,942,745.90)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			500,426,222.12	547,368,968.02		547,368,968.02		
2) Ending Balance, June 30 (E + F1e)			402,244,366.00	346,008,062.62		438,509,430.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,705,043.00	2,672,987.00		2,672,986.75		
Stores		9712	7,522,913.00	15,817,844.00		15,817,843.96		
Prepaid Expenditures		9713	0.00	22,463.00		22,463.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	279,947,900.00	262,118,988.62		350,980,546.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	46,692,730.00	0.00		1,639,810.58		

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)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,562,528,328.00	2,468,492,444.00	758,534,826.95	2,774,878,334.00	306,385,890.00	12.4%
Education Protection Account State Aid - Current Year		8012	518,223,719.00	776,238,530.00	138,643,076.00	554,605,032.00	(221,633,498.00)	-28.6%
Charter Schools General Purpose Entitlement - State Aid		8015	163,474,539.00	125,431,629.00	45,802,128.34	142,959,957.00	17,528,328.00	14.0%
State Aid - Prior Years		8019	0.00	0.00	(14,808,154.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,168,867.00	7,168,867.00	0.00	7,173,822.00	4,955.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,996,526.00	5,996,526.00	4,473,538.91	5,996,526.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	780,586,826.00	933,170,621.00	0.00	854,053,809.00	(79,116,812.00)	-8.5%
Unsecured Roll Taxes		8042	32,808,909.00	32,808,909.00	26,285,149.99	32,808,909.00	0.00	0.0%
Prior Years' Taxes		8043	52,580,202.00	52,580,202.00	1,697,224.17	65,420,741.00	12,840,539.00	24.4%
Supplemental Taxes		8044	13,687,314.00	13,687,314.00	1,679,104.29	14,742,932.00	1,055,618.00	7.7%
Education Revenue Augmentation Fund (ERAF)		8045	(3,827,346.00)	(3,827,346.00)	(261,100.91)	(5,434,080.00)	(1,606,734.00)	42.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	56,106,425.00	56,106,425.00	14,676,851.49	27,866,710.00	(28,239,715.00)	-50.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(4,532,402.04)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	34.00	34.00	0.00	32.00	(2.00)	-5.9%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	(17.00)	(17.00)	0.00	(16.00)	1.00	-5.9%
Subtotal, LCFF/Revenue Limit Sources			3,189,334,326.00	4,467,854,138.00	972,190,243.19	4,475,072,708.00	7,218,570.00	0.2%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(170,315,482.00)	0.00	(47,688,338.00)	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,661,305.00	0.00	109,444.98	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(136,135,314.00)	(136,135,314.00)	(42,698,769.32)	(145,072,306.00)	(8,936,992.00)	6.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			2,885,544,835.00	4,331,718,824.00	881,912,580.85	4,330,000,402.00	(1,718,422.00)	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	20,936,548.00	20,322,727.00	(2,182,248.92)	20,322,727.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,936,548.00	20,322,727.00	(2,182,248.92)	20,322,727.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	61,297,195.00	2,608,291.00	1,000,726.00	2,608,291.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	11,380.00	11,380.00	373,027.80	0.00	(11,380.00)	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	151,231,852.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	24,549,843.00	18,726,625.00	0.00	18,308,794.00	(417,831.00)	-2.2%
Lottery - Unrestricted and Instructional Materials		8560	79,132,336.00	81,476,010.00	37,484,486.37	83,765,061.00	2,289,051.00	2.8%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	926,187,431.00	4,492,810.00	67,217,469.34	5,227,127.00	734,317.00	16.3%
TOTAL, OTHER STATE REVENUE			1,242,410,037.00	107,315,116.00	106,075,709.51	109,909,273.00	2,594,157.00	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	300,000.00	300,000.00	173,843.54	300,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Leases and Rentals		8650	11,202,000.00	11,202,000.00	4,185,825.80	12,399,233.00	1,197,233.00	10.7%
Interest		8660	17,520,000.00	17,520,000.00	1,460,648.50	12,566,907.00	(4,953,093.00)	-28.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	148,752.00	158,252.00	289,179.71	300,000.00	141,748.00	89.6%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,772,841.00	25,792,665.00	5,930,731.75	25,537,698.00	(254,967.00)	-1.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	17.00	17.00	0.00	16.00	(1.00)	-5.9%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	46,394,251.00	46,971,064.00	10,492,737.08	46,489,064.00	(482,000.00)	-1.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,412,861.00	102,018,998.00	22,532,966.38	97,667,918.00	(4,351,080.00)	-4.3%
TOTAL, REVENUES			4,250,304,281.00	4,561,375,665.00	1,008,339,007.82	4,557,900,320.00	(3,475,345.00)	-0.1%

2013-14 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,490,284,180.00	1,481,226,494.00	495,302,596.45	1,475,014,126.00	6,212,368.00	0.4%
Certificated Pupil Support Salaries		1200	103,437,686.00	108,285,560.00	29,562,187.95	95,256,786.00	13,028,774.00	12.0%
Certificated Supervisors' and Administrators' Salaries		1300	180,369,574.00	192,573,678.00	51,362,487.80	188,771,150.00	3,802,528.00	2.0%
Other Certificated Salaries		1900	19,951,689.00	24,726,268.00	5,856,395.96	22,448,183.00	2,278,085.00	9.2%
TOTAL, CERTIFICATED SALARIES			1,794,043,129.00	1,806,812,000.00	582,083,668.16	1,781,490,245.00	25,321,755.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,879,999.00	4,541,556.00	619,859.48	3,763,408.00	778,148.00	17.1%
Classified Support Salaries		2200	192,451,193.00	219,859,394.00	72,675,750.59	217,601,033.00	2,258,361.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	15,467,038.00	17,386,309.00	5,961,762.78	18,570,399.00	(1,184,090.00)	-6.8%
Clerical, Technical and Office Salaries		2400	165,321,814.00	169,043,754.00	55,078,180.40	173,178,330.00	(4,134,576.00)	-2.4%
Other Classified Salaries		2900	43,945,258.00	45,848,096.00	10,682,248.38	48,388,105.00	(2,540,009.00)	-5.5%
TOTAL, CLASSIFIED SALARIES			421,065,302.00	456,679,109.00	145,017,801.63	461,501,275.00	(4,822,166.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	139,494,639.00	141,645,861.00	47,315,044.44	144,306,780.00	(2,660,919.00)	-1.9%
PERS		3201-3202	57,275,836.00	62,444,396.00	20,418,743.49	61,237,003.00	1,207,393.00	1.9%
OASDI/Medicare/Alternative		3301-3302	53,822,464.00	57,631,301.00	18,848,892.27	58,928,990.00	(1,297,689.00)	-2.3%
Health and Welfare Benefits		3401-3402	332,749,612.00	355,694,633.00	122,697,064.60	363,321,556.00	(7,626,923.00)	-2.1%
Unemployment Insurance		3501-3502	28,132,111.00	28,975,066.00	367,059.25	4,138,044.00	24,837,022.00	85.7%
Workers' Compensation		3601-3602	57,785,676.00	60,085,161.00	21,856,518.01	66,328,800.00	(6,243,639.00)	-10.4%
OPEB, Allocated		3701-3702	140,099,047.00	145,612,943.00	56,886,201.21	167,956,777.00	(22,343,834.00)	-15.3%
OPEB, Active Employees		3751-3752	37,245,119.00	38,109,335.00	0.00	0.00	38,109,335.00	100.0%
PERS Reduction		3801-3802	1,840,422.00	1,844,722.00	4,571.95	0.00	1,844,722.00	100.0%
Other Employee Benefits		3901-3902	12,815,184.00	12,816,184.00	10,300,736.92	12,790,922.00	25,262.00	0.2%
TOTAL, EMPLOYEE BENEFITS			861,260,110.00	904,859,602.00	298,694,832.14	879,008,872.00	25,850,730.00	2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,164,180.00	23,229,894.00	11,391,949.14	23,721,265.00	(491,371.00)	-2.1%
Books and Other Reference Materials		4200	135,537.00	182,795.00	67,704.74	279,710.00	(96,915.00)	-53.0%
Materials and Supplies		4300	77,046,333.12	176,732,153.00	16,640,643.24	74,958,812.59	101,773,340.41	57.6%
Noncapitalized Equipment		4400	7,058,564.00	8,602,986.00	384,306.90	3,695,120.00	4,907,866.00	57.0%
Food		4700	30,726.00	30,811.00	0.00	43,000.00	(12,189.00)	-39.6%
TOTAL, BOOKS AND SUPPLIES			91,435,340.12	208,778,639.00	28,484,604.02	102,697,907.59	106,080,731.41	50.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	1,000.00	3,129,971.68	42,913,979.00	(42,912,979.00)	#####
Travel and Conferences		5200	2,505,739.00	3,803,923.00	856,406.43	2,721,977.00	1,081,946.00	28.4%
Dues and Memberships		5300	607,127.00	754,908.00	483,953.78	925,743.00	(170,835.00)	-22.6%
Insurance		5400-5450	28,566,410.00	28,571,238.00	7,511,686.15	122,842,626.00	(94,271,388.00)	-330.0%
Operations and Housekeeping Services		5500	121,368,685.00	123,352,388.00	763,450.47	119,143,185.00	4,209,203.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,112,014.00	35,479,755.00	3,879,223.73	15,593,369.00	19,886,386.00	56.0%
Transfers of Direct Costs		5710	(89,490,064.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	111,949,194.00	152,488,948.00	(21,962,958.00)	102,493,886.00	49,995,062.00	32.8%
Communications		5900	24,174,612.00	24,609,748.00	5,974,027.95	27,223,445.00	(2,613,697.00)	-10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			215,793,717.00	369,061,908.00	635,762.19	433,858,210.00	(64,796,302.00)	-17.6%

2013-14 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
CAPITAL OUTLAY								
Land		6100	29,000.00	32,000.00	0.00	0.00	32,000.00	100.0%
Land Improvements		6170	381,685.00	383,735.00	0.00	839,099.00	(455,364.00)	-118.7%
Buildings and Improvements of Buildings		6200	23,737,702.00	4,065,684.00	0.00	3,799,829.00	265,855.00	6.5%
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	2,044,266.00	2,481,607.00	59,629.12	1,067,069.00	1,414,538.00	57.0%
Equipment Replacement		6500	294,543.00	444,543.00	0.00	421,672.00	22,871.00	5.1%
TOTAL, CAPITAL OUTLAY			26,487,196.00	7,407,569.00	59,629.12	6,127,669.00	1,279,900.00	17.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	220,466.00	220,466.00	0.00	220,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,003,008.00	0.00	1,003,008.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	1,113,000.00	1,113,000.00	0.00	0.00	1,113,000.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,336,474.00	2,336,474.00	0.00	1,223,474.00	1,113,000.00	47.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(68,335,488.00)	(72,317,332.00)	(3,084,413.46)	(57,920,020.00)	(14,397,312.00)	19.9%
Transfers of Indirect Costs - Interfund		7350	(15,103,018.00)	(15,103,018.00)	(974,813.42)	(15,635,475.00)	532,457.00	-3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(83,438,506.00)	(87,420,350.00)	(4,059,226.88)	(73,555,495.00)	(13,864,855.00)	15.9%
TOTAL, EXPENDITURES			3,328,982,762.12	3,668,514,951.00	1,050,917,070.38	3,592,352,157.59	76,162,793.41	2.1%

2013-14 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	15,200,000.00	16,900,653.00	16,900,653.00	16,900,653.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,178,228.00	7,850,536.00	1,672,308.00	7,850,536.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,378,228.00	24,751,189.00	18,572,961.00	24,751,189.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	34,441,799.00	35,129,909.00	0.00	31,293,940.00	3,835,969.00	10.9%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	62,914,255.00	62,914,255.00	0.00	59,837,632.00	3,076,623.00	4.9%
Other Authorized Interfund Transfers Out		7619	111,557,992.00	111,557,992.00	44,359,637.82	111,407,804.00	150,188.00	0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,914,046.00	209,602,156.00	44,359,637.82	202,539,376.00	7,062,780.00	3.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
(c) TOTAL, SOURCES			800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(832,767,557.00)	(907,820,652.40)	(275,483,428.00)	(899,464,512.96)	8,356,139.44	-0.9%
Contributions from Restricted Revenues		8990	0.00	(2,350,000.00)	0.00	0.00	2,350,000.00	-100.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(832,767,557.00)	(910,170,652.40)	(275,483,428.00)	(899,464,512.96)	10,706,139.44	-1.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,019,503,375.00)	(1,094,221,619.40)	(300,425,216.33)	(1,076,407,699.96)	17,813,919.44	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	170,315,482.00	0.00	47,688,338.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	705,215,074.00	707,977,445.00	37,743,060.28	545,639,715.00	(162,337,730.00)	-22.9%
3) Other State Revenue		8300-8599	877,058,839.00	714,173,886.00	250,900,987.69	717,623,046.75	3,449,160.75	0.5%
4) Other Local Revenue		8600-8799	39,926,133.00	40,640,543.00	5,021,866.41	18,004,073.00	(22,636,470.00)	-55.7%
5) TOTAL, REVENUES			1,792,515,528.00	1,462,791,874.00	341,354,252.38	1,281,266,834.75		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	788,128,075.00	774,062,722.00	252,432,408.42	807,496,954.00	(33,434,232.00)	-4.3%
2) Classified Salaries		2000-2999	383,292,629.00	365,986,284.00	104,414,123.15	362,281,780.00	3,704,504.00	1.0%
3) Employee Benefits		3000-3999	512,897,029.00	511,022,084.00	148,120,742.84	470,129,718.50	40,892,365.50	8.0%
4) Books and Supplies		4000-4999	413,265,489.67	389,184,038.00	15,253,890.94	142,845,035.00	246,339,003.00	63.3%
5) Services and Other Operating Expenditures		5000-5999	513,763,739.45	368,329,723.00	62,581,466.82	349,284,644.00	19,045,079.00	5.2%
6) Capital Outlay		6000-6999	4,091,989.24	5,493,569.00	24,863.58	1,011,284.00	4,482,285.00	81.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,335,488.00	72,317,332.00	3,084,413.15	57,920,020.00	14,397,312.00	19.9%
9) TOTAL, EXPENDITURES			2,683,774,439.36	2,486,395,752.00	585,911,908.90	2,190,969,435.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(891,258,911.36)	(1,023,603,878.00)	(244,557,656.52)	(909,702,600.75)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	4,829,516.00	1,605,907.31	4,550,734.00	(278,782.00)	-5.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	832,767,557.00	910,170,652.40	275,483,428.00	899,464,512.96	(10,706,139.44)	-1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			832,767,557.00	910,170,652.40	277,089,335.31	904,015,246.96		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,491,354.36)	(108,603,709.60)	32,531,678.79	(5,687,353.79)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	139,437,809.60	139,437,809.60		139,437,809.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,437,809.60	139,437,809.60		139,437,809.60		
d) Other Restatements		9795	(1,173,389.24)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,264,420.36	139,437,809.60		139,437,809.60		
2) Ending Balance, June 30 (E + F1e)			79,773,066.00	30,834,100.00		133,750,455.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,002,971.00	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	78,770,095.00	30,834,100.00		133,750,455.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	20,540,232.00	0.00	5,751,266.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	149,775,250.00	0.00	41,937,072.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			170,315,482.00	0.00	47,688,338.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	132,842,930.00	127,273,157.00	0.00	125,006,439.00	(2,266,718.00)	-1.8%
Special Education Discretionary Grants		8182	27,069,727.00	30,037,344.00	50,760.41	24,658,970.00	(5,378,374.00)	-17.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	16,310.00	42,999.00	32,474.00	0.00	(42,999.00)	-100.0%
Interagency Contracts Between LEAs		8285	646,605.00	3,118,248.00	569,850.51	2,139,097.00	(979,151.00)	-31.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	306,510,684.00	301,615,898.00	11,652,401.00	241,185,097.00	(60,430,801.00)	-20.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	998,414.00	1,299,338.00	240,989.74	850,381.00	(448,957.00)	-34.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290	47,762,020.00	47,200,879.00	6,805,309.89	42,604,346.00	(4,596,533.00)	-9.7%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	22,726,845.00	22,688,010.00	0.00	18,121,821.00	(4,566,189.00)	-20.1%
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, 3026-3205, 4036-4126, 5510	8290	33,517,427.00	54,347,559.00	9,835,917.39	40,639,472.00	(13,708,087.00)	-25.2%
Other No Child Left Behind		8290	33,517,427.00	54,347,559.00	9,835,917.39	40,639,472.00	(13,708,087.00)	-25.2%
Vocational and Applied Technology Education	3500-3699	8290	5,704,097.00	5,742,532.00	0.00	4,744,155.00	(998,377.00)	-17.4%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	127,420,015.00	114,611,481.00	8,555,357.34	45,689,937.00	(68,921,544.00)	-60.1%
TOTAL, FEDERAL REVENUE			705,215,074.00	707,977,445.00	37,743,060.28	545,639,715.00	(162,337,730.00)	-22.9%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	196,557.00	0.00	0.00	(196,557.00)	-100.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	198,997.20	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	360,754,176.00	361,043,746.00	101,580,994.01	359,268,727.00	(1,775,019.00)	-0.5%
Prior Years	6500	8319	0.00	0.00	41,234.80	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,921,358.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	115,098,694.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	41,839,604.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,988,562.00	2,988,562.00	894,638.00	2,988,562.00	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	19,144,920.00	20,045,685.00	19,536,612.80	23,049,608.00	3,003,923.00	15.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	75,358,261.00	78,559,064.00	52,690,408.37	76,070,908.00	(2,488,158.00)	-3.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,298,277.00	3,400,962.00	1,403,149.01	1,289,723.00	(2,111,239.00)	-62.1%
Healthy Start	6240	8590	233,425.00	240,754.00	181,169.32	239,929.00	(825.00)	-0.3%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	71,247,600.00	71,247,600.00	(2,387,473.25)	68,860,126.75	(2,387,473.25)	-3.4%
All Other State Revenue	All Other	8590	149,823,962.00	176,450,956.00	76,761,257.43	185,855,465.00	9,404,509.00	5.3%
TOTAL, OTHER STATE REVENUE			877,058,839.00	714,173,886.00	250,900,987.69	717,623,046.75	3,449,160.75	0.5%

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/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	406.86	1,400.00	400.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	(1,627.93)	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	39,717,672.00	40,432,082.00	5,023,087.48	17,792,673.00	(22,639,409.00)	-56.0%
Tuition		8710	207,461.00	207,461.00	0.00	210,000.00	2,539.00	1.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,926,133.00	40,640,543.00	5,021,866.41	18,004,073.00	(22,636,470.00)	-55.7%
TOTAL, REVENUES			1,792,515,528.00	1,462,791,874.00	341,354,252.38	1,281,266,834.75	(181,525,039.25)	-12.4%

2013-14 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	526,498,930.00	507,477,715.00	165,502,403.57	533,125,331.00	(25,647,616.00)	-5.1%
Certificated Pupil Support Salaries		1200	112,887,703.00	112,365,685.00	35,293,288.00	107,240,225.00	5,125,460.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	71,557,234.00	90,440,548.00	23,934,244.93	88,887,478.00	1,553,070.00	1.7%
Other Certificated Salaries		1900	77,186,208.00	63,778,774.00	27,702,471.92	78,243,920.00	(14,465,146.00)	-22.7%
TOTAL, CERTIFICATED SALARIES			788,128,075.00	774,062,722.00	252,432,408.42	807,496,954.00	(33,434,232.00)	-4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	204,161,941.00	204,827,697.00	58,172,323.08	212,146,934.00	(7,319,237.00)	-3.6%
Classified Support Salaries		2200	85,637,291.00	61,328,324.00	18,616,743.29	50,638,738.00	10,689,586.00	17.4%
Classified Supervisors' and Administrators' Salaries		2300	4,342,165.00	3,461,214.00	1,081,807.37	3,320,844.00	140,370.00	4.1%
Clerical, Technical and Office Salaries		2400	42,584,000.00	47,833,643.00	12,958,143.61	42,376,373.00	5,457,270.00	11.4%
Other Classified Salaries		2900	46,567,232.00	48,535,406.00	13,585,105.80	53,798,891.00	(5,263,485.00)	-10.8%
TOTAL, CLASSIFIED SALARIES			383,292,629.00	365,986,284.00	104,414,123.15	362,281,780.00	3,704,504.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	65,803,684.00	70,406,400.00	19,837,712.01	63,792,880.00	6,613,520.00	9.4%
PERS		3201-3202	42,851,642.00	40,394,118.00	11,221,200.72	37,103,551.00	3,290,567.00	8.1%
OASDI/Medicare/Alternative		3301-3302	44,997,654.00	44,606,566.00	11,608,481.91	38,619,293.00	5,987,273.00	13.4%
Health and Welfare Benefits		3401-3402	206,041,813.00	198,072,673.00	64,546,832.46	201,219,585.00	(3,146,912.00)	-1.6%
Unemployment Insurance		3501-3502	14,651,331.00	15,357,414.00	177,879.25	1,857,793.50	13,499,620.50	87.9%
Workers' Compensation		3601-3602	31,805,567.00	32,741,771.00	10,575,186.55	34,390,425.00	(1,648,654.00)	-5.0%
OPEB, Allocated		3701-3702	90,658,533.00	92,983,445.00	29,922,143.87	93,046,057.00	(62,612.00)	-0.1%
OPEB, Active Employees		3751-3752	15,896,677.00	16,269,569.00	0.00	75,493.00	16,194,076.00	99.5%
PERS Reduction		3801-3802	190,128.00	190,128.00	104,305.51	0.00	190,128.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	127,000.56	24,641.00	(24,641.00)	New
TOTAL, EMPLOYEE BENEFITS			512,897,029.00	511,022,084.00	148,120,742.84	470,129,718.50	40,892,365.50	8.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	19,144,920.00	25,559,125.00	3,882,469.29	27,246,774.00	(1,687,649.00)	-6.6%
Books and Other Reference Materials		4200	102,000.00	333,934.00	12,093.74	244,343.00	89,591.00	26.8%
Materials and Supplies		4300	389,012,815.67	353,991,468.00	9,421,066.29	106,595,306.00	247,396,162.00	69.9%
Noncapitalized Equipment		4400	4,317,613.00	9,019,755.00	1,936,776.78	8,707,098.00	312,657.00	3.5%
Food		4700	688,141.00	279,756.00	1,484.84	51,514.00	228,242.00	81.6%
TOTAL, BOOKS AND SUPPLIES			413,265,489.67	389,184,038.00	15,253,890.94	142,845,035.00	246,339,003.00	63.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	90,451,389.00	97,933,099.00	24,982,259.10	253,273,481.00	(155,340,382.00)	-158.6%
Travel and Conferences		5200	4,326,104.00	6,095,029.00	1,158,279.70	4,307,827.00	1,787,202.00	29.3%
Dues and Memberships		5300	10,000.00	16,000.00	13,323.15	19,615.00	(3,615.00)	-22.6%
Insurance		5400-5450	0.00	0.00	246.00	246.00	(246.00)	New
Operations and Housekeeping Services		5500	339,860.00	371,157.00	42,421.14	350,485.00	20,672.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,076,475.00	4,725,557.00	1,883,067.58	4,740,309.00	(14,752.00)	-0.3%
Transfers of Direct Costs		5710	89,490,064.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	322,075,537.45	258,169,687.00	34,495,116.80	86,178,730.00	171,990,957.00	66.6%
Communications		5900	994,310.00	1,019,194.00	6,753.35	413,951.00	605,243.00	59.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			513,763,739.45	368,329,723.00	62,581,466.82	349,284,644.00	19,045,079.00	5.2%

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)
CAPITAL OUTLAY								
Land		6100	25,000.00	22,000.00	0.00	0.00	22,000.00	100.0%
Land Improvements		6170	1,000.00	12,144.00	167.06	28,938.00	(16,794.00)	-138.3%
Buildings and Improvements of Buildings		6200	795,465.00	874,481.00	0.00	224,747.00	649,734.00	74.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,539,368.24	2,045,401.00	24,696.52	743,546.00	1,301,855.00	63.6%
Equipment Replacement		6500	1,731,156.00	2,539,543.00	0.00	14,053.00	2,525,490.00	99.4%
TOTAL, CAPITAL OUTLAY			4,091,989.24	5,493,569.00	24,863.58	1,011,284.00	4,482,285.00	81.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	68,335,488.00	72,317,332.00	3,084,413.15	57,920,020.00	14,397,312.00	19.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,335,488.00	72,317,332.00	3,084,413.15	57,920,020.00	14,397,312.00	19.9%
TOTAL, EXPENDITURES			2,683,774,439.36	2,486,395,752.00	585,911,908.90	2,190,969,435.50	295,426,316.50	11.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	4,829,516.00	1,605,907.31	4,550,734.00	(278,782.00)	-5.8%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	4,829,516.00	1,605,907.31	4,550,734.00	(278,782.00)	-5.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	832,767,557.00	907,820,652.40	275,483,428.00	899,464,512.96	(8,356,139.44)	-0.9%
Contributions from Restricted Revenues		8990	0.00	2,350,000.00	0.00	0.00	(2,350,000.00)	-100.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			832,767,557.00	910,170,652.40	275,483,428.00	899,464,512.96	(10,706,139.44)	-1.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			832,767,557.00	915,000,168.40	277,089,335.31	904,015,246.96	10,984,921.44	-1.2%

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

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The decrease in LCFF of \$1.7 million is due to the difference in the calculation of the hold harmless and gap funding (\$0.8 million) and lower estimates for the dependent charters' LCFF (\$0.9 million).
- A-2 The \$162.4 million lower Federal Revenues is primarily due to the projected \$160.1 million lesser expenditures in various expenditure driven grants and \$2.3 million lower Special Education IDEA revenue.
- A-3 The \$6.1 million projected higher Other State Revenues is due mainly to the projected receipt of California Clean Energy Jobs Act of \$29.9 million, prior year lottery adjustment of \$5.3 million; offset by \$25.1 million lesser expenditures in grants, lower special education apportionment of \$2.0 million, lower Quality Education Improvement Act of \$2.4 million, and net increase of \$.4 million in various other state revenues.
- A-4 The \$27.0 million lower Other Local Revenues is primarily due to the projected \$22.6 million lesser spending in grants, \$5.0 million lower interest income, and net increase of \$0.6 million in various other local revenues.

Expenditures

- B-1 The higher expenditures in Certificated Salaries is primarily due to higher projected expenditures for certificated teachers' and other certificated salaries, partially offset by lower certificated pupil support salaries.
- B-2 The increase in Classified Salaries is primarily due to higher projected expenditures for classified instructional and other classified salaries, partially offset by lower classified support salaries.
- B-3 The lower expenditures in Employee Benefits is primarily due to projected lower spending in OPEB and unemployment insurance.
- B-4 The decrease in Books and Supplies is mainly due to projected underspending in materials and supplies.

Continued

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

Other Financing Sources/Uses

- D-1a The projected \$0.3 million decrease in Interfund Transfers In is due to the decrease in projected expenditures of the ISIS project.
- D-1b The decrease in Transfers Out is primarily due to a reduced projected encroachment from other funds.

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	334,168.73	342,661.54	335,970.70	336,024.86	(6,636.68)	-2%
2. Special Education	17,440.07	17,883.30	17,426.57	17,903.92	20.62	0%
HIGH SCHOOL						
3. General Education	119,569.69	122,608.52	123,664.84	128,105.64	5,497.12	4%
4. Special Education	9,428.00	9,667.61	10,304.70	10,635.97	968.36	10%
COUNTY SUPPLEMENT						
5. County Community Schools	173.29	178.35	177.83	0.00	(178.35)	-100%
6. Special Education	0.98	0.98	0.98	0.00	(0.98)	-100%
7. TOTAL, K-12 ADA	480,780.76	493,000.30	487,545.62	492,670.39	(329.91)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	480,780.76	493,000.30	487,545.62	492,670.39	(329.91)	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	24.54	44.67	0.00	70.21	25.54	57%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	46.02	26.04	0.00	40.92	14.88	57%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	41,866.76	41,101.46	0.00	0.00	(41,101.46)	-100%
b. All Other Block Grant Funded Charters	105,994.29	91,864.68	130,390.18	124,466.40	32,601.72	35%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	147,861.05	132,966.14	130,390.18	124,466.40	(8,499.74)	-6%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

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

REVENUES

Local Control Funding Formula - LCFF

LCFF ADA

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

FY14 ADA CALCULATION	
Grade Span	Funded ADA
K-3	168,255.05
4-6	114,776.33
7-8	70,897.40
9-12	138,741.61
Total:	492,670.39

Base Grant Rate Per ADA

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

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

Supplemental and Concentration Grants

For the Supplemental and Concentration Grants, the percentage used for the District was 73.18% for the supplemental add-on and 15.18% for the concentration add-on. The dependent charters percentages vary per school.

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

EDUCATION PROTECTION ACT (EPA)

The first interim EPA for the district is estimated at \$525,465,418. The estimated EPA for the fiscally dependent charters is \$29,106,849. Any increase, or decrease, in EPA is offset by the State Aid.

Local Property Taxes

The first interim local property taxes is based on the 2013-14 First Principal Taxes report which is lower than what was used in the Budget. The lower property taxes are offset by higher state aid.

	Budget	1st Interim	Increase (Decrease)
Property Taxes	\$ 1,041,585,110.00	\$ 974,762,675.00	\$ (66,822,435.00)
Community Redevelopment Funds	\$ 1,500,000.00	\$ 6,143,187.00	\$ 4,643,187.00
Tax Increase from RDA Trust Fund	\$ 54,606,425.00	\$ 21,723,523.00	\$ (32,882,902.00)

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

Lottery Revenues

Lottery revenues for the current year are calculated based on the following:

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

The first interim also shows an adjustment to the prior year lottery revenues because of higher rates than what were used in the FY 2012-13 4th quarter accrual.

	Non Prop 20	Prop 20	Total
Lottery Rate, FY 2013			
Accrual Rate	\$ 120.33	\$ 25.17	\$ 145.50
Adjusted Rate	\$ 123.82	\$ 29.75	\$ 153.57
Increase (Decrease)	\$ 3.49	\$ 4.58	\$ 8.07
FY13 ADA (x absence factor)	655,876.00	655,876.00	655,876.00
PY Lottery Adjustment	\$ 2,289,007.00	\$ 3,003,912.00	\$ 5,292,919.00

Special Education

The AB 602 funding model is used in the calculation of the Special Education base entitlement with 1.01565% COLA.

The estimated grant award for the Federal IDEA PL 94-142 local assistance grant is \$113,687,065 which reflects the 5.3% federal

Other Federal Revenues (8290)

Projections are based on known grants, entitlements, funding schedules or actual apportionments as of October 31, 2013. For federal grants subject to deferred revenues, the historical trend of expenditures were also considered in arriving at the estimates.

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

Other State Revenues

Projections for most of the state categorical revenues are based on known grants, entitlements, funding schedules or actual apportionments as of October 31, 2013. Below are some of the state categorical programs and the basis of the 1st interim projections.

DESCRIPTION	Budget	1st Interim	Increase (Decrease)	Basis of 1st Interim Estimates
6500 Special Education	\$ 364,032,308	\$ 362,257,289	\$ (1,775,019)	AB602 Calculation
6230 California Clean Energy Jobs Act (Proposition 39)	\$ -	\$ 29,905,037	\$ 29,905,037	Apportionment schedule
7400 Quality Education Investment Act	\$ 71,247,600	\$ 68,860,127	\$ (2,387,473)	Apportionment schedule & PY Adjustments
6300 Lottery Instructional Material	\$ 20,045,685	\$ 23,049,608	\$ 3,003,923	Revised CY & PY Lottery Rates
1100 Lottery	\$ 81,476,010	\$ 83,765,061	\$ 2,289,051	Revised CY & PY Lottery Rates
0000 State Mandate Block Grant	\$ 18,726,625	\$ 18,308,794	\$ (417,831)	Apportionment schedule
7405 Common Core Standards	\$ 113,320,800	\$ 114,015,361	\$ 694,561	Apportionment schedule
6512 SP ED:Mental Health Services	\$ 36,214,800	\$ 36,273,459	\$ 58,659	Apportionment schedule

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

principal is due at maturity on November 30, 2014. As security for the payment of principal and interest on the notes, the Treasurer and Tax Collector of the County of Los Angeles, as the paying agent, will deposit and hold in trust in a special repayment account, the unrestricted revenues received by the District as follows: \$200.0 million on or before July 31, 2014; \$205.3 million of principal and interest on or before August 30, 2014.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

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

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

EMPLOYEE BENEFITS

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

Employee statutory benefit rates are as follows:

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

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

DEFERRED MAINTENANCE CONTRIBUTION

The deferred maintenance contribution is projected to be \$0.

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is projected to be \$99,059,103, and total maintenance expenditures are projected to be \$99,059,103.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. \$14,999,403 in project expenditures from COPs issued in prior years are expected in the current fiscal year. These project expenditures will be recorded in objects 1000 to 6999. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$36,117,115 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 \$570.3 million, which is \$116.5 million lower than the unaudited actual ending balance for 2012-13. The deficit spending is due to increased costs but not enough revenues to sustain the increased spending.

ACTUALS THROUGH THE MONTH OF (Enter Month Name)										Beginning Balances (1991-1999)
Object	July	August	September	October	November	December	January	February		
A. BEGINNING CASH	391,809,704.12	783,523,391.77	644,421,011.23	842,317,547.85	702,682,994.94	453,759,532.70	812,098,998.99	728,810,124.16		
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes	331,227,222.70	211,902,189.00	317,738,782.00	250,122,675.00	158,823,000.00	296,939,250.00	158,823,000.00	372,940,369.13		
Miscellaneous Funds	14,404,906.86	20,860,612.02	11,140,858.20	0.00	22,695,666.96	291,335,896.93	117,087,244.91	61,564,379.56		
Federal Revenue	(7,289,923.62)	(14,579,847.23)	(10,373,917.78)	(10,345,635.71)	(11,694,862.45)	2,296,323.01	(12,721,307.49)	(12,029,781.44)		
Other State Revenue	3,402,783.00	1,124,141.00	90,280,985.37	(76,704,707.00)	17,162,504.15	147,815,409.99	139,724,435.07	1,513,074.31		
Other Local Revenue	427,901,263.00	162,160,119.00	260,267,928.00	87,575,461.00	45,767,844.46	67,480,795.00	57,480,795.00	(201,751,458.21)		
Interfund Transfers In	8,288,160.76	4,024,517.97	2,601,107.76	738,007.11	6,628,714.07	7,822,353.12	12,338,413.66	7,587,532.56		
All Other Financing Sources	0.00	8,400,000.00	208,218,517.54	81,343,818.00	63,299,483.00	69,440,683.00	80,173,449.56	26,858,237.87		
TOTAL RECEIPTS	8,634,112.18	53,133,678.27	7,732,016.62	44,508,325.10	21,438,283.93	19,631,444.11	52,247,303.32	7,481,056.76		
C. DISBURSEMENTS	786,568,524.88	447,025,410.03	887,606,277.71	377,237,943.50	324,120,634.12	902,762,155.16	605,153,334.03	264,163,410.54		
Certificated Salaries	302,668,791.00	322,539,342.03	319,699,827.00	339,237,277.00	389,416,265.54	351,116,753.72	381,487,190.01	393,300,986.30		
Classified Salaries										
Employee Benefits										
Books and Supplies	87,111,812.45	117,518,661.97	84,445,295.97	101,990,554.55	101,370,003.50	111,430,714.40	145,268,456.37	92,429,574.95		
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS	5,074,233.78	135,051,347.57	17,203,441.03	381,215.13	286,392.79	754,193.70	94,473,304.45	573,560.85		
D. BALANCE SHEET TRANSACTIONS	394,854,837.23	586,127,790.57	689,709,741.09	516,872,496.41	573,044,096.36	544,422,688.87	688,442,208.86	513,320,613.13		
Assets										
Cash Not In Treasury	689,452,669.03									
Accounts Receivable	844,226,591.46									
Due From Other Funds	8,400,000.00									
Stores	15,817,843.96									
Prepaid Expenditures	22,463.00									
Other Current Assets	0.00									
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities										
Accounts Payable	454,453,872.86									
Due To Other Funds	8,153,540.75									
Current Loans	793,693,997.45									
Deferred Revenues	10,894,466.15									
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)	391,713,687.65	(139,102,380.54)	197,896,536.62	(139,634,552.91)	(248,923,462.24)	358,339,466.29	(83,288,874.83)	(249,157,202.59)		
F. ENDING CASH (A + E)	783,523,391.77	644,421,011.23	842,317,547.85	702,682,994.94	453,759,532.70	812,098,998.99	728,810,124.16	479,652,921.57		
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

34

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
OCTOBER										
A. BEGINNING CASH			479,652,921.57	489,442,137.00	750,807,707.10	490,734,843.51				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		281,056,619.13	87,193,625.17	0.00	138,116,250.00	1,240,683,071.56	(373,122,730.70)	3,472,443,322.99	3,472,443,323.00
Property Taxes	8020-8079		234,514.85	205,778,552.90	153,407,110.86	47,958,274.10	56,161,350.84	0.00	1,002,629,368.99	1,002,629,369.00
Miscellaneous Funds	8080-8099		(7,673,509.91)	(6,624,464.63)	(7,096,932.22)	7,028,084.21	(118,223,697.74)	64,257,183.00	(145,072,290.00)	(145,072,290.00)
Federal Revenue	8100-8299		137,663,030.44	13,065,341.54	83,323,472.14	28,947,196.83	161,138,461.16	(182,493,686.00)	565,962,442.00	565,962,442.00
Other State Revenue	8300-8599		36,990,772.80	6,146,539.84	76,644.93	24,231,504.88	377,951,537.03	(524,747,427.00)	827,532,319.73	827,532,319.75
Other Local Revenue	8600-8799		1,422,179.32	6,009,152.63	5,922,428.18	22,145,397.55	80,371,102.31	(50,227,076.00)	115,671,991.00	115,671,991.00
Interfund Transfers In	8910-8929		98,572,951.80	24,217,775.51	36,500,000.00	208,534,074.31	(876,257,067.59)	0.00	29,301,923.01	29,301,923.00
All Other Financing Sources	8930-8979		15,915,442.64	435,324,623.99	19,606,780.32	33,052,907.12	(717,860,974.36)	0.00	845,000.00	845,000.00
TOTAL RECEIPTS			564,182,001.07	771,111,146.95	291,739,504.21	510,013,689.00	203,963,783.22	(1,066,333,736.70)	5,869,314,077.72	5,869,314,077.75
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		383,336,051.02	352,973,867.51	399,253,420.24	340,459,387.91	690,316,685.22	(203,897,000.00)	4,761,908,844.50	2,598,987,199.00
Classified Salaries	2000-2999								0.00	823,783,055.00
Employee Benefits	3000-3999								0.00	1,349,138,590.50
Books and Supplies	4000-4999		94,355,164.97	115,818,684.01	113,719,423.94	199,693,444.10	(93,182,169.74)	(250,566,872.87)	1,021,412,748.57	245,542,942.59
Services	5000-5999								0.00	783,142,854.00
Capital Outlay	6000-6599								0.00	7,138,953.00
Other Outgo	7000-7499								0.00	(14,412,001.00)
Interfund Transfers Out	7600-7629		76,343,477.32	39,810,280.55	38,382,693.35	289,056,970.07	(853,019,321.73)		202,539,376.02	202,539,376.00
All Other Financing Uses	7630-7699		358,092.33	1,142,744.78	456,830.27	6,360,501.76	(262,115,858.44)		0.00	0.00
TOTAL DISBURSEMENTS			554,392,785.64	509,745,576.85	551,812,367.80	835,570,303.84	(518,000,664.69)	(454,453,872.87)	5,985,860,969.09	5,985,860,969.09
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not in Treasury	9111-9199						(655,152,014.74)	689,452,669.03	34,300,654.29	
Accounts Receivable	9200-9299						953,855,233.70	844,226,591.46	1,798,081,825.16	
Due From Other Funds	9310						0.00	8,400,000.00	8,400,000.00	
Stores	9320						0.00	15,817,843.96	15,817,843.96	
Prepaid Expenditures	9330						0.00	22,463.00	22,463.00	
Other Current Assets	9340						0.00	0.00	0.00	
SUBTOTAL ASSETS			0.00	0.00	0.00	0.00	298,703,218.96	1,557,919,567.45	1,856,622,786.41	
Liabilities										
Accounts Payable	9500-9599						142,680,642.62	454,453,872.86	597,134,515.48	
Due To Other Funds	9610						0.00	8,153,540.75	8,153,540.75	
Current Loans	9640						(380,000,000.00)	793,693,997.45	413,693,997.45	
Deferred Revenues	9650						0.00	10,894,466.15	10,894,466.15	
SUBTOTAL LIABILITIES			0.00	0.00	0.00	0.00	(237,319,357.38)	1,267,195,877.21	1,029,876,519.83	
Nonoperating									0.00	
Suspense Clearing	9910									
TOTAL BALANCE SHEET										
TRANSACTIONS			0.00	0.00	0.00	0.00	536,022,576.34	290,723,690.24	826,746,266.58	
E. NET INCREASE/DECREASE			9,789,215.43	261,365,570.10	(260,072,863.59)	(325,556,614.84)	1,257,987,024.25	(321,156,173.59)	710,199,375.21	(116,546,891.34)
(B - C + D)			489,442,137.00	750,807,707.10	490,734,843.51	165,178,228.67				
F. ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS									1,102,009,079.33	

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
Object	Beginning Balance (Rev Only)								
A. BEGINNING CASH		165,178,228.67	1,037,935,339.11	603,351,582.80	689,210,239.85	568,862,822.90	445,107,779.46	912,065,551.61	996,593,019.24
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		1,380,261,194.33	141,191,328.15	381,644,392.47	254,144,392.47	254,144,392.47	391,644,392.47	254,144,392.47	284,305,750.02
Property Taxes		13,137,066.19	19,024,575.68	10,160,301.14	0.00	24,194,587.97	310,576,992.40	124,820,198.11	65,630,360.16
Miscellaneous Funds		(6,240,174.62)	(12,480,349.23)	(7,229,716.48)	(8,074,116.70)	(15,027,790.74)	814,080.62	(16,190,008.94)	(13,621,022.37)
Federal Revenue		3,905,155.71	1,364,718.84	84,756,658.97	3,696,718.58	15,631,629.57	134,424,604.31	127,177,488.56	1,413,928.73
Other State Revenue		105,075,105.84	55,040,323.12	96,804,763.59	62,349,869.96	44,602,169.90	82,830,969.48	56,511,327.36	27,994,397.99
Other Local Revenue		9,071,699.51	4,342,561.46	2,831,792.66	485,979.59	7,212,000.42	8,206,242.24	13,423,281.61	8,177,905.50
Interfund Transfers In		0.00	13,188,280.00	188,208,682.54	81,805,604.95	60,208,779.00	72,749,979.00	70,035,957.73	22,665,504.69
All Other Financing Sources		5,423,048.44	42,740,420.29	2,557,694.36	36,508,313.36	21,421,732.17	19,692,878.83	51,169,318.92	7,677,893.21
TOTAL RECEIPTS		1,510,633,095.40	264,391,839.31	769,534,569.25	430,916,762.21	412,387,500.76	1,020,940,139.35	681,092,455.72	404,244,717.93
C. DISBURSEMENTS									
Certificated Salaries		345,888,843.83	367,407,953.81	365,308,215.88	389,037,004.64	385,643,575.20	347,105,556.50	377,806,024.58	389,385,498.71
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS									
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	34,300,654.29								
Accounts Receivable	1,798,081,825.16								
Due From Other Funds	8,400,000.00								
Stores	15,817,843.96								
Prepaid Expenditures	22,463.00								
Other Current Assets	0.00								
SUBTOTAL ASSETS	1,856,622,786.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable	597,134,515.48								
Due To Other Funds	8,153,540.75								
Current Loans	413,693,997.45								
Deferred Revenues	10,894,466.15								
SUBTOTAL LIABILITIES	1,029,876,519.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS	826,746,266.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE									
(B - C + D)		872,757,110.44	(434,583,756.31)	85,858,657.05	(120,347,416.95)	(123,755,043.44)	468,957,772.15	84,527,467.63	(110,797,465.40)
F. ENDING CASH (A + E)		1,037,935,339.11	603,351,582.80	689,210,239.85	568,862,822.90	445,107,779.46	912,065,551.61	996,593,019.24	885,795,553.84
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
OCTOBER	885,795,553.84	988,557,945.43	969,217,297.61	714,019,573.05				
A. BEGINNING CASH								
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	421,805,750.02	176,269,565.01	5,686,115.00	137,500,000.00	465,022,390.27	(1,239,069,865.56)	3,318,694,190.59	3,318,694,190.59
Property Taxes	250,003.23	219,369,067.57	163,538,786.69	51,125,648.05	0.00	0.00	1,001,827,587.19	1,001,827,587.19
Miscellaneous Funds	(8,688,524.45)	(7,500,716.56)	(8,035,679.87)	(995,598.07)	0.00	0.00	(103,269,618.41)	(103,269,618.41)
Federal Revenue	125,249,079.41	12,357,264.60	76,265,798.74	24,809,749.55	160,230,213.44	(161,138,481.00)	610,144,548.01	610,144,548.01
Other State Revenue	40,630,525.85	28,162,316.28	3,351,074.88	36,976,012.56	359,303,972.40	(350,433,973.00)	649,009,356.21	649,009,356.21
Other Local Revenue	1,538,893.56	6,403,227.52	6,405,982.59	23,752,726.19	108,014,484.27	(78,284,195.00)	121,582,584.02	121,582,584.02
Interfund Transfers In	61,980,507.82	23,265,613.54	30,900,000.00	233,211,638.50	(852,022,299.77)	0.00	6,178,228.00	6,178,228.00
All Other Financing Sources	15,706,875.27	30,885,729.33	19,225,498.04	15,675,435.46	(260,984,837.68)	0.00	7,700,000.00	7,700,000.00
TOTAL RECEIPTS	658,473,110.71	489,212,067.29	297,347,576.07	522,055,613.24	(20,436,077.07)	(1,828,926,494.56)	5,611,866,875.61	5,611,866,875.61
C. DISBURSEMENTS								
Certificated Salaries	379,115,976.76	348,611,028.90	394,649,235.68	336,163,895.01	869,800,565.49	(568,053,468.99)	4,727,869,906.00	4,727,869,906.00
Classified Salaries							0.00	0.00
Employee Benefits							0.00	0.00
Books and Supplies	97,875,882.20	120,112,406.95	117,956,962.28	207,063,966.78	(319,080,255.07)	(29,081,046.49)	1,015,150,312.02	1,015,150,312.02
Services							0.00	0.00
Capital Outlay							0.00	0.00
Other Outgo							0.00	0.00
Interfund Transfers Out	78,360,767.83	38,686,534.48	39,482,272.40	317,904,367.36	(832,622,829.46)		201,975,419.01	201,975,419.01
All Other Financing Uses	358,092.33	1,142,744.78	456,830.27	6,195,732.81	(433,627,780.03)		0.00	0.00
TOTAL DISBURSEMENTS	555,710,719.12	508,552,715.11	552,545,300.63	867,327,961.96	(715,530,299.07)	(597,134,515.48)	5,944,995,637.03	5,944,995,637.03
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury					0.00		34,300,654.29	34,300,654.29
Accounts Receivable					(705,510,764.78)	1,798,081,825.16	1,092,571,060.38	1,092,571,060.38
Due From Other Funds					0.00	8,400,000.00	8,400,000.00	8,400,000.00
Stores					0.00	15,817,843.96	15,817,843.96	15,817,843.96
Prepaid Expenditures						22,463.00	22,463.00	22,463.00
Other Current Assets						0.00	0.00	0.00
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	(705,510,764.78)	1,856,622,786.41	1,151,112,021.63	1,151,112,021.63
Liabilities								
Accounts Payable					(46,414,205.06)	597,134,515.48	550,720,310.42	550,720,310.42
Due To Other Funds					0.00	8,153,540.75	8,153,540.75	8,153,540.75
Current Loans					(400,000,000.00)	413,693,997.45	13,693,997.45	13,693,997.45
Deferred Revenues					0.00	10,894,466.15	10,894,466.15	10,894,466.15
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	(446,414,205.06)	1,029,876,519.83	583,462,314.77	583,462,314.77
Nonoperating								
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET	0.00	0.00	0.00	0.00	(259,096,559.72)	826,746,266.58	567,649,706.86	567,649,706.86
E. NET INCREASE/DECREASE								
TRANSACTIONS								
(B - C + D)	102,762,391.59	(19,340,647.82)	(255,197,724.56)	(345,272,348.72)	435,997,662.28	(405,045,712.50)	234,520,945.44	(303,128,761.42)
F. ENDING CASH (A + E)	988,557,945.43	969,217,297.61	714,019,573.05	368,747,224.33				
G. ENDING CASH, PLUS CASH								
ACCRUALS AND ADJUSTMENTS							399,699,174.11	

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

RECEIPTS	Revenues and other receipts are primarily based on 2013-14 Actuals to October 2013 and projected forward based on scheduled release of apportionments and property taxes, as well as expected receipt of various categorical programs.
DISBURSEMENTS	Disbursements are projected based on Actuals from July 2013 to October 2013.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals to October 2013 and projected salaries and benefits for the rest of the year. The totals also reflect projected higher disbursements for health and benefit costs for the second half of the fiscal year.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on 2013-14 Actuals to October 2013 and projected amounts for the rest of the year. This category also includes Capital Outlay.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available 2013-14 data. 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, Deferred Maintenance Fund, and Cafeteria Fund.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,330,000,402.00	3.52%	4,482,612,697.00	2.11%	4,577,203,126.00
2. Federal Revenues	8100-8299	565,962,442.00	7.81%	610,144,548.00	-3.76%	587,215,611.00
3. Other State Revenues	8300-8599	827,532,319.75	-26.73%	606,344,291.22	-0.70%	602,099,848.51
4. Other Local Revenues	8600-8799	115,671,991.00	5.11%	121,582,584.00	1.78%	123,743,751.00
5. Other Financing Sources						
a. Transfers In	8900-8929	29,301,923.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	845,000.00	811.24%	7,700,000.00	-100.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,869,314,077.75	-0.70%	5,828,384,120.22	1.06%	5,890,262,336.51
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,588,987,199.00		2,548,733,761.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(40,253,438.00)		(57,934,849.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,588,987,199.00	-1.55%	2,548,733,761.00	-2.27%	2,490,798,912.00
2. Classified Salaries						
a. Base Salaries				823,783,055.00		816,509,398.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,273,657.00)		(7,537,121.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	823,783,055.00	-0.88%	816,509,398.00	-0.92%	808,972,277.00
3. Employee Benefits	3000-3999	1,349,138,590.50	17.78%	1,589,025,155.00	-5.31%	1,504,589,833.00
4. Books and Supplies	4000-4999	245,542,942.59	13.80%	279,439,214.00	-2.66%	272,014,219.00
5. Services and Other Operating Expenditures	5000-5999	783,142,854.00	-6.84%	729,574,379.00	12.82%	823,108,743.00
6. Capital Outlay	6000-6999	7,138,953.00	139.45%	17,094,187.00	-58.39%	7,113,544.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,223,474.00	0.00%	1,223,474.00	0.00%	1,223,474.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,635,475.00)	3.98%	(16,257,562.00)	0.34%	(16,312,053.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	202,539,376.00	-0.28%	201,975,419.00	-0.53%	200,902,115.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(353,400,000.00)		(648,000,000.00)
11. Total (Sum lines B1 thru B10)		5,985,860,969.09	-2.87%	5,813,917,425.00	-6.36%	5,444,411,064.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(116,546,891.34)		14,466,695.22		445,851,272.51
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		686,806,777.62		570,259,886.28		584,726,581.50
2. Ending Fund Balance (Sum lines C and D1)		570,259,886.28		584,726,581.50		1,030,577,854.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	18,513,293.71		17,544,313.00		17,544,313.00
b. Restricted	9740	133,750,455.81		50,032,685.03		57,707,393.54
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	350,980,546.18		451,770,066.57		889,930,487.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
2. Unassigned/Unappropriated	9790	1,639,810.58		3,736.90		19,880.47
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		570,259,886.28		584,726,581.50		1,030,577,854.01

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
c. Unassigned/Unappropriated	9790	1,639,810.58		3,736.90		19,880.47
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		67,015,590.58		65,379,516.90		65,395,660.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.12%		1.12%		1.20%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		487,366.81		468,588.00		452,992.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,985,860,969.09		5,813,917,425.00		5,444,411,064.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,985,860,969.09		5,813,917,425.00		5,444,411,064.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		59,858,609.69		58,139,174.25		54,444,110.64
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)		59,858,609.69		58,139,174.25		54,444,110.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,330,000,402.00	3.52%	4,482,612,697.00	2.11%	4,577,203,126.00
2. Federal Revenues	8100-8299	20,322,727.00	-2.35%	19,844,611.00	0.50%	19,944,611.00
3. Other State Revenues	8300-8599	109,909,273.00	-7.26%	101,927,101.00	-2.25%	99,638,034.00
4. Other Local Revenues	8600-8799	97,667,918.00	7.69%	105,174,006.00	2.12%	107,402,385.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,751,189.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	845,000.00	811.24%	7,700,000.00	-100.00%	0.00
c. Contributions	8980-8999	(899,464,512.96)	4.29%	(938,042,525.00)	7.64%	(1,009,670,482.00)
6. Total (Sum lines A1 thru A5c)		3,684,031,996.04	2.58%	3,779,215,890.00	0.40%	3,794,517,674.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,781,490,245.00		1,797,902,398.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				16,412,153.00		(11,663,350.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,781,490,245.00	0.92%	1,797,902,398.00	-0.65%	1,786,239,048.00
2. Classified Salaries						
a. Base Salaries				461,501,275.00		472,479,303.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				10,978,028.00		(1,278,259.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	461,501,275.00	2.38%	472,479,303.00	-0.27%	471,201,044.00
3. Employee Benefits	3000-3999	879,008,872.00	28.73%	1,131,583,833.00	-6.99%	1,052,481,980.00
4. Books and Supplies	4000-4999	102,697,907.59	21.06%	124,321,556.00	16.04%	144,267,270.00
5. Services and Other Operating Expenditures	5000-5999	433,858,210.00	-7.88%	399,691,515.00	2.79%	410,835,703.00
6. Capital Outlay	6000-6999	6,127,669.00	131.73%	14,199,574.00	-55.38%	6,336,253.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,223,474.00	0.00%	1,223,474.00	0.00%	1,223,474.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(73,555,495.00)	48.11%	(108,945,648.00)	-36.53%	(69,145,777.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	202,539,376.00	-0.28%	201,975,419.00	-0.53%	200,902,115.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(353,400,000.00)		(648,000,000.00)
11. Total (Sum lines B1 thru B10)		3,794,891,533.59	-3.00%	3,681,031,424.00	-8.82%	3,356,341,110.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(110,859,537.55)		98,184,466.00		438,176,564.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		547,368,968.02		436,509,430.47		534,693,896.47
2. Ending Fund Balance (Sum lines C and D1)		436,509,430.47		534,693,896.47		972,870,460.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	18,513,293.71		17,544,313.00		17,544,313.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	350,980,546.18		451,770,066.57		889,930,487.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
2. Unassigned/Unappropriated	9790	1,639,810.58		3,736.90		19,880.47
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		436,509,430.47		534,693,896.47		972,870,460.47

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
c. Unassigned/Unappropriated	9790	1,639,810.58		3,736.90		19,880.47
(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)						
		67,015,590.58		65,379,516.90		65,395,660.47
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	545,639,715.00	8.18%	590,299,937.00	-3.90%	567,271,000.00
3. Other State Revenues	8300-8599	717,623,046.75	-29.71%	504,417,190.22	-0.39%	502,461,814.51
4. Other Local Revenues	8600-8799	18,004,073.00	-8.86%	16,408,578.00	-0.41%	16,341,366.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,550,734.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	899,464,512.96	4.29%	938,042,525.00	7.64%	1,009,670,482.00
6. Total (Sum lines A1 thru A5c)		2,185,282,081.71	-6.23%	2,049,168,230.22	2.27%	2,095,744,662.51
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				807,496,954.00		750,831,363.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(56,665,591.00)		(46,271,499.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	807,496,954.00	-7.02%	750,831,363.00	-6.16%	704,559,864.00
2. Classified Salaries						
a. Base Salaries				362,281,780.00		344,030,095.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,251,685.00)		(6,258,862.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	362,281,780.00	-5.04%	344,030,095.00	-1.82%	337,771,233.00
3. Employee Benefits	3000-3999	470,129,718.50	-2.70%	457,441,322.00	-1.17%	452,107,853.00
4. Books and Supplies	4000-4999	142,845,035.00	8.59%	155,117,658.00	-17.65%	127,746,949.00
5. Services and Other Operating Expenditures	5000-5999	349,284,644.00	-5.55%	329,882,864.00	24.98%	412,273,040.00
6. Capital Outlay	6000-6999	1,011,284.00	186.23%	2,894,613.00	-73.15%	777,291.00
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	57,920,020.00	60.03%	92,688,086.00	-43.00%	52,833,724.00
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)		2,190,969,435.50	-2.65%	2,132,886,001.00	-2.10%	2,088,069,954.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,687,353.79)		(83,717,770.78)		7,674,708.51
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		139,437,809.60		133,750,455.81		50,032,685.03
2. Ending Fund Balance (Sum lines C and D1)		133,750,455.81		50,032,685.03		57,707,393.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	133,750,455.81		50,032,685.03		57,707,393.54
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)		133,750,455.81		50,032,685.03		57,707,393.54

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached.						

2013-14 First Interim

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

Major Assumptions For Revenues:

	<u>2014-15</u>	<u>2015-16</u>
1. Enrollment		
Non-charter schools	494,537	477,939
Fiscally-dependent (locally-funded) charter schools	41,790	42,078
Fiscally-independent (direct-funded) charter schools	102,538	109,481
Total	<u>638,865</u>	<u>629,498</u>
2. Current Fiscal Year P-2 Average Daily Attendance – Non-charter schools only		
K-3	154,807.48	148,432.00
4-6	105,117.05	103,935.96
7-8	63,208.17	60,788.57
9-12	113,207.05	108,363.72
Continuation Ed.	3,647.74	3,590.76
Ungraded (<i>includes annual ADA</i>)	28,852.21	28,144.08
Total	<u>468,839.70</u>	<u>453,255.09</u>
3. Prior Year P-2 ADA for pupils attending a charter school sponsored by the district in current year who attended a non-charter school of the district in the prior year [E.C. 42238.51]	8,641	8,275
4. Prior Year P-2 ADA for pupils attending a non-charter school in the current year who attended a charter school sponsored by the district in the prior year [E.C. 42238.51]	2,295	2,198
5. Rates used in LCFF Base Grant:		
K-3	\$7,082	\$7,223
4-6	\$7,188	\$7,331
7-8	\$7,402	\$7,549
9-12	\$8,576	\$8,747
6. Funded COLA		
LCFF	1.87%	1.99%
Special Education (AB602)	1.87%	1.99%
7. Gap Funding	16.49%	18.69%
8. California State Lottery – Rates Per ADA		
Unrestricted	\$126.00	\$126.00
Restricted	\$31.00	\$31.00

2013-14 First Interim

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

Major Expenditure Assumptions for 2014-15:

1. Certificated Salaries are based on 2013-14 adjusted for known changes that are either increases or reductions. The following are known changes from 2013-14 to 2014-15 affecting certificated salaries:

	(in \$mill) <u>Amounts</u>
Economic Impact Aid	\$38.2
Step and Column Salary Adjustment	31.3
Common Core State Standards	20.4
Quality Education Investment Act (SB1133)	(23.7)
Elimination of 2013-14 Onetime Items	(24.8)
Grants and Other Categorical Programs	(30.6)
Reduced Cost from Enrollment Decline	(48.3)
All Other Items	(2.8)
Total 2014-15 Known Changes	<u>(\$40.3)</u>

2. Classified Salaries are based on 2013-14 adjusted for known changes that are either increases or reductions. The following are known changes from 2013-14 to 2014-15 affecting classified salaries:

	(in \$mill) <u>Amounts</u>
Economic Impact Aid	\$11.4
Common Core State Standards	3.1
Reduced Cost from Enrollment Decline	(1.5)
Quality Education Investment Act (SB1133)	(1.7)
Elimination of 2013-14 Onetime Items	(4.4)
Grants and Other Categorical Programs	(16.4)
All Other Items	2.2
Total 2014-15 Known Changes	<u>(\$7.3)</u>

2013-14 First Interim

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

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. Estimates for Health and Medical costs are based on 2013-14 requirement adjusted for changes in participation and per participant rate. Additional ongoing contribution of \$23 million for CalSTRS to reflect required increase in employer contribution should Legislature enacts the proposed funding plan. An amount of \$75.9 million is contributed to Other Post Employment Benefits (OPEB). An OPEB Trust Fund is assumed to have been established and prior years' contribution of \$135.4 million is transferred to the trust fund.
4. Other expenses (4000-6000) are based on 2013-14 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$24.0 million.
 - b. Elimination of 2013-14 one-time items of \$238.7 million.
 - c. Expenditures relating to Charter Schools portion of AB602 and Federal IDEA of \$10.4 million.
5. Ongoing and Major Maintenance Account set-aside is 1.6% of total General Fund expenditures.
6. Reserve for Economic Uncertainties is set at 1% of total General Fund expenditures.
7. Indirect Cost Rate used is 5.47%.
8. Other Adjustments of \$353.4 million represent balancing proposals or recommendations that will be submitted to the Board to address shortfall in 2014-15.
9. A total of \$237.1 million is set-aside as Reserve for Revenue Uncertainty. \$213.9 million is the set-aside for the LCFF gap funding and the remaining \$23.2 million is the set-aside for the potential sequestration of federal funds.

2013-14 First Interim

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

Major Expenditure Assumptions for 2015-16:

1. Certificated Salaries are based on 2014-15 adjusted for known changes that are either increases or reductions. The following are known changes from 2014-15 to 2015-16 affecting certificated salaries:

	(in \$mill) <u>Amounts</u>
Step and Column Salary Adjustment	\$31.1
Grants and Other Categorical Programs	(4.9)
Elimination of 2014-15 Onetime Items	(20.5)
Quality Education Investment Act (SB1133)	(21.3)
Reduced Cost from Enrollment Decline	(40.8)
All Other Items	(1.5)
Total 2015-16 Known Changes	<u>(\$57.9)</u>

2. Classified Salaries are based on 2014-15 adjusted for known changes that are either increases or reductions. The following are known changes from 2014-15 to 2015-16 affecting classified salaries:

	(in \$mill) <u>Amounts</u>
Quality Education Investment Act (SB1133)	(\$1.2)
Grants and Other Categorical Programs	(1.3)
Reduced Cost from Enrollment Decline	(1.4)
Elimination of 2014-15 Onetime Items	(3.9)
All Other Items	0.1
Total 2015-16 Known Changes	<u>(\$7.5)</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2014-15 requirement adjusted for changes in participation and per participant rate. An amount of \$113.9 million is contributed to Other Post Employment Benefits (OPEB).

2013-14 First Interim

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

4. Other expenses (4000-6000) are based on 2014-15 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$15.3 million.
 - b. Elimination of 2014-15 one-time items of \$74.5 million.
 - c. Expenditures relating to Charter Schools portion of AB602 and Federal IDEA of \$6.0 million.
5. Ongoing and Major Maintenance Account set-aside is 3% of total General Fund expenditures.
6. Reserve for Economic Uncertainties is set at 1% of total General Fund expenditures.
7. Indirect Cost Rate used is 3.07%.
8. Other Adjustments of \$648.0 million represent balancing proposals or recommendations that will be submitted to the Board to address shortfall in 2015-16
9. A total of \$661.5 million is set-aside as Reserve for Revenue Uncertainty. \$626.7 million is the set-aside for the LCFF gap funding assumed in 2014-15 and 2015-16. The remaining \$34.8 million is the set-aside for the potential sequestration of federal funds.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	522,647.52	492,670.39	-5.7%	Not Met
1st Subsequent Year (2014-15)	503,530.31	481,454.08	-4.4%	Not Met
2nd Subsequent Year (2015-16)	486,327.33	462,762.71	-4.8%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The funded ADAs reported under First Interim are the funded ADAs in LCFF and not Revenue Limits. Although enrollments for non-charter schools increased from Budget Adoption to First Interim(see 2.B), the funded ADAs are lower due to change in the funding mechanism, i.e., from Revenue Limits to LCFF.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	495,015	514,544	3.9%	Not Met
1st Subsequent Year (2014-15)	476,612	494,537	3.8%	Not Met
2nd Subsequent Year (2015-16)	457,463	477,939	4.5%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The whole District is generally experiencing an enrollment decline. The non-charter schools are decreasing more than the increase in charter schools and we estimated a higher conversion of non-charter schools to charter schools in Budget Adoption than in the First Interim.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

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

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	487,367	514,544	94.7%	Not Met
1st Subsequent Year (2014-15)	468,588	494,537	94.8%	Not Met
2nd Subsequent Year (2015-16)	452,992	477,939	94.8%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The actual CBEDS enrollment includes charter schools enrollment; whereas the projected CBEDS enrollment reflects the non-charter schools only.

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

LCFF/Revenue Limit				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2013-14)	3,025,859,787.00	4,332,112,751.00	43.2%	Not Met
1st Subsequent Year (2014-15)	3,020,434,944.00	4,482,612,697.00	48.4%	Not Met
2nd Subsequent Year (2015-16)	3,010,944,570.00	4,577,203,126.00	52.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The categorical programs that are now included in LCFF were included in other state funds during budget adoption; hence, the larger amounts in first interim period.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	2,892,615,233.84	3,141,602,419.65	92.1%
Second Prior Year (2011-12)	2,943,356,588.30	3,121,393,451.14	94.3%
First Prior Year (2012-13)	2,997,079,607.40	3,368,650,308.55	89.0%
	Historical Average Ratio:		91.8%

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	3,122,000,392.00	3,592,352,157.59	86.9%	Not Met
1st Subsequent Year (2014-15)	3,401,965,534.00	3,479,056,005.00	97.8%	Not Met
2nd Subsequent Year (2015-16)	3,309,922,072.00	3,155,438,995.00	104.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The lower ratio in FY2013-14 is due to the substantial increase in the non-salary and benefits expenditures to provide for the liability reserve requirement in the Liability Self Insurance Fund. The FY2013-14 unrestricted salaries and expenditures show an increase over FY2012-13 but this was enough to maintain the PY ratio. Budget solutions that will be recommended to the Board to balance FY2014-15 and FY2015-16 are reflected in "Other Adjustments" line B10 of Form MYP. Large portion of these solutions will involve salary and benefit expenditures. Once the solutions are identified and reflected in the appropriate object of expenditure, the ratio of salary and benefits to total expenditures will most likely conform to the historical ratio.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	726,151,822.00	565,962,442.00	-22.1%	Yes
1st Subsequent Year (2014-15)	701,530,996.00	610,144,548.00	-13.0%	Yes
2nd Subsequent Year (2015-16)	697,138,181.00	587,215,611.00	-15.8%	Yes

Explanation:
(required if Yes)

The first interim projections reflect the 5.23% sequestration.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	2,119,468,876.00	827,532,319.75	-61.0%	Yes
1st Subsequent Year (2014-15)	1,979,425,924.00	606,344,291.22	-69.4%	Yes
2nd Subsequent Year (2015-16)	1,821,943,606.00	602,099,848.51	-67.0%	Yes

Explanation:
(required if Yes)

The change is due to the conversion of the categorical programs to LCFF.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	141,338,994.00	116,671,991.00	-18.2%	Yes
1st Subsequent Year (2014-15)	143,507,833.00	121,582,584.00	-15.3%	Yes
2nd Subsequent Year (2015-16)	142,829,873.00	123,743,751.00	-13.4%	Yes

Explanation:
(required if Yes)

The change is due to the expiration of a local major grant(Microsoft K-12 settlement) and due to lower estimated amounts for Premium on Delinquent Property Tax.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	504,700,829.79	245,542,942.59	-51.3%	Yes
1st Subsequent Year (2014-15)	299,402,734.00	279,439,214.00	-6.7%	Yes
2nd Subsequent Year (2015-16)	297,023,396.00	272,014,219.00	-8.4%	Yes

Explanation:
(required if Yes)

For the current year, projected underspending will for the most part be carried over to FY 2014-15. The decrease in expenditures in the subsequent years is due to decreased projected revenues.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	729,557,456.45	783,142,854.00	7.3%	Yes
1st Subsequent Year (2014-15)	741,877,267.00	729,574,379.00	-1.7%	No
2nd Subsequent Year (2015-16)	752,408,274.00	823,108,743.00	9.4%	Yes

Explanation:
(required if Yes)

For the current year, the projected increase is mainly due to higher contributions to Liability Self-Insurance Fund. For FY2015-16, the increase is largely in Routine Repair and General Maintenance Account as set-aside has been reverted to 3%.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	2,986,959,492.00	1,509,166,752.75	-49.5%	Not Met
1st Subsequent Year (2014-15)	2,824,464,753.00	1,338,071,423.22	-52.6%	Not Met
2nd Subsequent Year (2015-16)	2,661,911,860.00	1,313,059,210.51	-50.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	1,234,258,286.24	1,028,685,796.59	-16.7%	Not Met
1st Subsequent Year (2014-15)	1,041,280,001.00	1,009,013,593.00	-3.1%	Met
2nd Subsequent Year (2015-16)	1,049,431,670.00	1,095,122,962.00	4.4%	Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	The first interim projections reflect the 5.23% sequestration.
Explanation: Other State Revenue (linked from 6A if NOT met)	The change is due to the conversion of the categorical programs to LCFF.
Explanation: Other Local Revenue (linked from 6A if NOT met)	The change is due to the expiration of a local major grant(Microsoft K-12 settlement) and due to lower estimated amounts for Premium on Delinquent Property Tax.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	For the current year, projected underspending will for the most part be carried over to FY 2014-15. The decrease in expenditures in the subsequent years is due to decreased projected revenues.
Explanation: Services and Other Exps (linked from 6A if NOT met)	For the current year, the projected increase is mainly due to higher contributions to Liability Self-Insurance Fund. For FY2015-16, the increase is largely in Routine Repair and General Maintenance Account as set-aside has been reverted to 3%.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	62,216,712.47	99,059,103.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line 811)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2013-14)	(110,859,537.55)	3,794,891,533.59	2.9%	Not Met
1st Subsequent Year (2014-15)	98,184,466.00	3,681,031,424.00	N/A	Met
2nd Subsequent Year (2015-16)	438,176,564.00	3,356,341,110.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending is primarily due to the declining enrollment with increased district-wide costs. An additional factor is the spending down of designated balances (carryover for specific programs).

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2013-14)	570,259,886.28		Met
1st Subsequent Year (2014-15)	584,726,581.50		Met
2nd Subsequent Year (2015-16)	1,030,577,854.01		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2013-14)	165,178,228.67		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$63,000 (greater of)	0	to 300
4% or \$63,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	487,367	468,588	452,992
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

No

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

Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,985,860,969.09	5,813,917,425.00	5,444,411,064.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,985,860,969.09	5,813,917,425.00	5,444,411,064.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	59,858,609.69	58,139,174.25	54,444,110.64
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	59,858,609.69	58,139,174.25	54,444,110.64

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	65,375,780.00	65,375,780.00	65,375,780.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,639,810.58	3,736.90	19,880.47
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	67,015,590.58	65,379,516.90	65,395,660.47
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	1.12%	1.12%	1.20%
District's Reserve Standard (Section 10B, Line 7):	59,858,609.69	58,139,174.25	54,444,110.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

FY2014-15 and FY2015-16 include other adjustment line of \$353.4 million and \$648 million respectively. A fiscal stabilization plan has to be adopted by the Board in order to address this.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

Cafeteria Fund and Child Development Fund

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(832,767,557.00)	(899,464,512.96)	8.0%	66,696,955.96	Not Met
1st Subsequent Year (2014-15)	(839,467,348.00)	(938,042,525.00)	11.7%	98,575,177.00	Not Met
2nd Subsequent Year (2015-16)	(850,110,745.00)	(1,009,670,482.00)	18.8%	159,559,737.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	21,378,228.00	29,301,923.00	37.1%	7,923,695.00	Not Met
1st Subsequent Year (2014-15)	6,178,228.00	0.00	-100.0%	(6,178,228.00)	Not Met
2nd Subsequent Year (2015-16)	6,178,228.00	0.00	-100.0%	(6,178,228.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	208,914,046.00	202,539,376.00	-3.1%	(6,374,670.00)	Met
1st Subsequent Year (2014-15)	213,672,057.00	201,975,419.00	-5.5%	(11,696,638.00)	Not Met
2nd Subsequent Year (2015-16)	211,184,370.00	200,902,115.00	-4.9%	(10,282,255.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The change is mainly due to the elimination of the Revenue Limit transfers from unrestricted to Special Education and Continuation Education Programs. This shifted the funding to contributions.

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

Explanation:
(required if NOT met)

For the current year, the change is due to the increase in Transfers In from the Special Reserve Fund and from Building Fund - Measure Y. The change in the outyears is because CBET is now classified as part of LCFF.

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

Explanation:
(required if NOT met)

The change in Transfers Out for FY2014-15 is primarily due to the reduction in the General Fund support to Cafeteria Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	1,307,963
Certificates of Participation	23	Various Funds	Fund 56 - Objects 7438 & 7439	396,366,434
General Obligation Bonds	23	Tax Levy	Fund 51 - Objects 7433 & 7434	10,956,555,000
Supp Early Retirement Program				
State School Building Loans		Tax Levy	Fund 53 - Objects 7432 & 7438	0
Compensated Absences		Various Funds	Various	59,763,459

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

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

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	947,215	676,202	403,619	226,109
Certificates of Participation	41,141,113	46,559,575	54,810,439	52,322,868
General Obligation Bonds	901,988,840	878,638,868	868,232,397	858,788,301
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	63,435,549	62,743,229	58,771,496	55,051,179

Other Long-term Commitments (continued):

Children's Center Fac Revolving Ln	158,400	79,200	79,200	79,200
CA Energy Commission Loan	0	0	0	0
Retirement Bonus	6,695,755	6,122,383	5,598,001	5,118,532
Early Retirement Incentive	12,234,159	12,036,826	0	0
Total Annual Payments:	1,026,601,031	1,006,856,283	987,895,152	971,586,189
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
11,154,190,000.00	11,154,190,000.00
11,154,190,000.00	11,154,190,000.00

Actuarial	Actuarial
Jan 30, 2012	Jan 30, 2012

3. OPEB Contributions

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

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,085,949,000.00	1,085,949,000.00
1,085,949,000.00	1,085,949,000.00
1,085,949,000.00	1,085,949,000.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

329,299,838.00	261,078,327.00
333,500,000.00	333,500,000.00
333,500,000.00	333,500,000.00

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

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

293,790,000.00	254,896,830.00
319,260,000.00	299,654,321.00
347,010,000.00	322,543,263.00

d. Number of retirees receiving OPEB benefits

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

36,401	38,000
37,307	37,307
37,307	37,307

4. Comments:

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
500,147,000.00		595,804,037.00
0.00		0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
120,608,453.00		225,224,763.00
125,039,715.00		125,039,715.00
145,785,238.00		145,785,238.00

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

120,608,453.00		225,224,763.00
125,039,715.00		125,039,715.00
145,785,238.00		145,785,238.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	35,719.4	35,551.0	35,100.0	34,650.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?
If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	14,897.8	15,016.0	14,965.0	14,918.0

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

0

0

0

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

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

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

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

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

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

No		

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Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	4,402.9	4,996.5	4,981.0	4,957.0

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential
Step and Column Adjustments

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

Yes

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Glossary of Terms
FY 2013-14 First Interim

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