



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Report Number:	402-14/15
Date:	March 10, 2015
Subject:	2014-15 Second Interim Report and Multi-Year Projections and Fiscal Stabilization Plan for Fiscal Year 2015-16 (Revised)
Responsible Staff:	
Name	Megan K. Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

BOARD REPORT

Action Proposed: Staff requests that the Board approve the 2014-15 Second Interim Financial Report, which contains a “qualified” certification (enclosed herewith as attachment “A”), and attached 2015-16 Fiscal Stabilization Plan (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(g), 42130 and 42131, District staff must prepare and submit interim financial reports to the governing board at intervals throughout the fiscal year. The reports are provided to the County Superintendent of Schools, the State Controller, and the State Superintendent of Public Instruction. As part of the first and second interim financial reports, the Board certifies whether the District is able to meet its financial obligations for the remainder of the fiscal year and the next two fiscal years, using one of three certification scenarios:

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

In addition, the Los Angeles County of Education (LACOE) has requested that the Board adopt a fiscal stabilization plan that would address the projected deficit for fiscal years 2015-16 and 2016-17.



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Expected Outcomes: The District will file its Second Interim Financial Report and be in compliance with Education Code Requirements, including a Fiscal Stabilization Plan, as 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 and the subsequent year.

A district with a qualified or negative certification at the second interim period may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District repayment of the debt is 'probable.' LACOE may also impose various restrictions on districts that fail to deal with financial issues raised in interim reports.

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

Policy Implications: Certification of the District's 2014-15 Second Interim Financial Report and submission of the 2015-16 Fiscal Stabilization Plan 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.

Issues and Analysis: None

Attachments: Attachment A – 2014-15 Second Interim Financial Report
Attachment B - 2015-16 Fiscal Stabilization Plan

Informative

**Desegregation
Impact Statement**



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

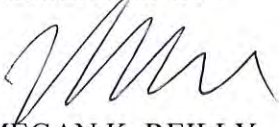
Respectfully submitted,


RAMON C. CORTINES
Superintendent


APPROVED BY:


MICHELLE KING
Chief Deputy Superintendent

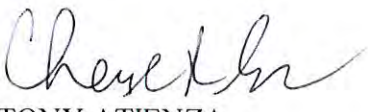
APPROVED &
PRESENTED BY:


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

REVIEWED BY:


DAVID HOLMQUIST
General Counsel

Approved as to form.


TONY ATIENZA
Director of Budget Services and
Financial Planning

Approved as to budget impact statement.

Attachment A



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2014-15

**Second Interim
Financial Report**

March 10, 2015

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

Signed: _____

District Superintendent or Designee

Date: March 10, 2015

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2015

Signed: _____

President of the Governing Board

Executive Officer of the Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: V. Luis Buendia

Telephone: (213) 241-7889

Title: Controller

E-mail: luis.buendia@lausd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Second Interim Financial Report
FY 2014-2015

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2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,672,872,836.00	4,727,174,368.00	2,652,149,181.60	4,729,866,450.00	2,692,082.00	0.1%
2) Federal Revenue		8100-8299	727,899,970.00	780,246,120.00	242,191,228.67	620,491,089.00	(159,755,031.00)	-20.5%
3) Other State Revenue		8300-8599	705,238,791.00	774,627,181.00	428,173,734.15	762,485,993.00	(12,141,188.00)	-1.6%
4) Other Local Revenue		8600-8799	117,056,616.00	128,375,196.00	57,969,164.03	121,385,958.00	(6,989,238.00)	-5.4%
5) TOTAL, REVENUES			6,223,068,213.00	6,410,422,865.00	3,380,483,308.45	6,234,229,490.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,694,569,709.00	2,779,393,968.00	1,515,704,917.09	2,684,570,066.00	94,823,902.00	3.4%
2) Classified Salaries		2000-2999	828,596,250.00	881,691,149.00	481,563,681.46	859,775,902.00	21,915,247.00	2.5%
3) Employee Benefits		3000-3999	1,472,669,824.00	1,440,504,063.00	777,419,250.27	1,438,504,604.00	1,999,459.00	0.1%
4) Books and Supplies		4000-4999	526,632,344.00	549,112,591.07	79,645,523.56	303,717,662.21	245,394,928.86	44.7%
5) Services and Other Operating Expenditures		5000-5999	724,582,681.00	778,485,025.50	218,182,656.76	770,715,306.00	7,769,719.50	1.0%
6) Capital Outlay		6000-6999	12,481,330.00	18,471,762.00	3,123,212.08	5,476,611.00	12,995,151.00	70.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,091,898.00	8,391,898.00	59,901.56	8,536,935.00	(145,037.00)	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(25,030,794.00)	(28,823,597.00)	(12,131,759.06)	(29,092,219.00)	268,622.00	-0.9%
9) TOTAL, EXPENDITURES			6,236,593,242.00	6,427,226,859.57	3,063,567,383.72	6,042,204,867.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,525,029.00)	(16,803,994.57)	316,915,924.73	192,024,622.79		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	756,691.00	0.00	756,683.00	(8.00)	0.0%
b) Transfers Out		7600-7629	153,843,419.00	152,543,788.00	38,569,492.57	150,199,237.00	2,344,551.00	1.5%
2) Other Sources/Uses								
a) Sources		8930-8979	1,500,000.00	1,500,000.00	257,065.00	3,241,080.00	1,741,080.00	116.1%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(152,343,419.00)	(150,287,097.00)	(38,312,427.57)	(146,201,474.00)		

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(165,868,448.00)	(167,091,091.57)	278,603,497.16	45,823,148.79		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	700,250,290.57	700,250,290.57		700,250,290.57	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)			700,250,290.57	700,250,290.57		700,250,290.57		
d) Other Restatements		9795	(45,051,128.03)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			655,199,162.54	700,250,290.57		700,250,290.57		
2) Ending Balance, June 30 (E + F1e)			489,330,714.54	533,159,199.00		746,073,439.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,672,987.00	2,672,987.00		2,670,362.38		
Stores		9712	15,817,844.00	15,817,844.00		16,958,034.27		
Prepaid Expenditures		9713	22,463.00	22,463.00		3,209.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	77,948,325.96	76,041,941.00		119,737,677.66		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	102,940,473.00		102,400,000.00		
d) Assigned								
Other Assignments		9780	303,153,688.00	270,287,711.00		393,877,568.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	24,339,626.58	0.00		45,050,808.05		

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,334,065,092.00	3,321,911,913.00	1,888,852,872.00	3,304,539,648.00	(17,372,265.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	559,197,696.00	614,264,011.00	307,132,015.00	614,264,011.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,173,822.00	6,706,661.00	3,283,694.16	6,706,661.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,996,526.00	5,401,012.00	5,533,074.29	5,401,012.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	854,053,809.00	869,718,409.00	464,663,199.80	921,901,514.00	52,183,105.00	6.0%
Unsecured Roll Taxes		8042	32,808,909.00	33,891,637.00	32,884,839.46	33,891,637.00	0.00	0.0%
Prior Years' Taxes		8043	65,420,741.00	2,441,741.00	33,146,069.25	47,524,161.00	45,082,420.00	1846.3%
Supplemental Taxes		8044	14,742,932.00	17,330,234.00	11,144,500.40	23,395,816.00	6,065,582.00	35.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,434,080.00)	26,846,346.00	10,247,314.02	550,918.00	(26,295,428.00)	-97.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	30,723,523.00	52,465,802.00	17,005,775.43	6,318,143.00	(46,147,659.00)	-88.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,624,781.27	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	6.00	8.00	307.53	308.00	300.00	3750.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3.00)	(4.00)	(153.67)	(154.00)	(150.00)	3750.0%
Subtotal, LCFF Sources			4,898,748,973.00	4,950,977,770.00	2,776,518,288.94	4,964,493,675.00	13,515,905.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(66,090,689.00)	(66,422,724.00)	(38,746,057.00)	(66,422,724.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(159,785,448.00)	(157,380,678.00)	(85,623,050.34)	(168,204,501.00)	(10,823,823.00)	6.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,672,872,836.00	4,727,174,368.00	2,652,149,181.60	4,729,866,450.00	2,692,082.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	124,185,566.00	125,995,899.00	36,542,685.00	121,561,744.00	(4,434,155.00)	-3.5%
Special Education Discretionary Grants		8182	27,489,459.00	29,271,248.00	4,605,568.54	28,344,315.00	(926,933.00)	-3.2%
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	42,999.00	36,285.00	36,285.10	3,811.00	(32,474.00)	-89.5%
Interagency Contracts Between LEAs		8285	2,532,812.00	4,416,925.00	1,620,245.58	3,611,484.00	(805,441.00)	-18.2%
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	358,742,410.00	371,886,793.00	132,618,275.55	275,141,750.00	(96,745,043.00)	-26.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	1,158,381.00	1,224,888.00	391,544.85	794,268.00	(430,620.00)	-35.2%
NCLB: Title II, Part A, Teacher Quality	4035	8290	49,925,018.00	45,697,560.00	6,487,568.32	42,255,432.00	(3,442,128.00)	-7.5%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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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	18,719,230.00	21,228,830.00	11,274,214.67	17,046,468.00	(4,182,362.00)	-19.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	27,906,588.00	68,173,067.00	27,263,769.13	51,641,201.00	(16,531,866.00)	-24.2%
Vocational and Applied Technology Education	3500-3699	8290	6,389,396.00	7,726,139.00	173,749.81	6,560,517.00	(1,165,622.00)	-15.1%
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	110,808,111.00	104,588,486.00	21,177,322.12	73,530,099.00	(31,058,387.00)	-29.7%
TOTAL, FEDERAL REVENUE			727,899,970.00	760,246,120.00	242,191,228.67	620,491,089.00	(159,755,031.00)	-20.5%
OTHER STATE REVENUE								
Other State Apportionments								
RCC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	349,221,639.00	361,927,527.00	199,824,467.00	361,927,899.00	372.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	5,640,924.00	5,677,692.00	2,864,765.00	5,688,714.00	11,022.00	0.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	1.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	18,406,213.00	53,801,507.00	50,078,373.00	53,617,900.00	(183,607.00)	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	98,695,740.00	102,818,160.00	26,546,353.22	106,818,468.00	4,000,308.00	3.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	77,714,389.00	78,447,453.00	53,277,031.50	76,500,749.00	(1,946,704.00)	-2.5%
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	2,013,644.00	2,375,936.00	495,214.40	1,635,954.00	(739,982.00)	-31.1%
California Clean Energy Jobs Act	6230	8590	30,000,000.00	20,364,186.00	4,695,862.00	24,014,825.00	3,650,639.00	17.9%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	35,144.00	35,144.00	New
American Indian Early Childhood Education	7210	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	65,923,300.00	81,167,777.00	64,934,223.00	81,167,777.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	57,622,942.00	68,046,943.00	25,457,444.03	51,078,563.00	(16,968,380.00)	-24.9%
TOTAL, OTHER STATE REVENUE			705,238,791.00	774,627,181.00	428,173,734.15	762,485,993.00	(12,141,188.00)	-1.6%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	250,000.00	250,000.00	233,361.17	480,000.00	230,000.00	92.0%
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	0.00	(75,000.00)	-100.0%
Leases and Rentals		8650	10,767,000.00	10,767,000.00	8,117,044.02	11,874,824.00	1,107,824.00	10.3%
Interest		8660	2,370,000.00	2,370,000.00	998,575.86	4,160,250.00	1,790,250.00	75.5%
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	167,352.00	481,122.84	500,000.00	332,648.00	198.8%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	570,000.00	350,000.00	128,286.00	(441,714.00)	-77.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	28,827,299.00	29,211,811.00	17,672,224.62	29,169,945.00	(41,866.00)	-0.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	3.00	3.00	153.67	154.00	151.00	5033.3%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	74,464,094.00	84,809,562.00	30,116,681.85	74,922,499.00	(9,887,063.00)	-11.7%
Tuition		8710	154,468.00	154,468.00	0.00	150,000.00	(4,468.00)	-2.9%
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			117,056,616.00	128,375,196.00	57,969,164.03	121,385,958.00	(6,989,238.00)	-5.4%
TOTAL, REVENUES			6,223,068,213.00	6,410,422,865.00	3,380,483,308.45	6,234,229,490.00	(176,193,375.00)	-2.7%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,084,293,022.00	2,095,395,456.00	1,167,123,397.75	2,040,691,812.00	54,703,644.00	2.6%
Certificated Pupil Support Salaries		1200	232,109,671.00	250,636,433.00	123,511,582.07	220,478,248.00	30,158,185.00	12.0%
Certificated Supervisors' and Administrators' Salaries		1300	275,555,606.00	318,598,344.00	162,232,157.91	309,866,167.00	8,732,177.00	2.7%
Other Certificated Salaries		1900	102,611,410.00	114,763,735.00	62,837,779.36	113,533,839.00	1,229,896.00	1.1%
TOTAL, CERTIFICATED SALARIES			2,694,569,709.00	2,779,393,968.00	1,515,704,917.09	2,684,570,066.00	94,823,902.00	3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	210,314,772.00	222,608,990.00	115,446,188.90	213,619,967.00	8,989,023.00	4.0%
Classified Support Salaries		2200	269,168,859.00	283,477,778.00	163,660,869.57	279,175,516.00	4,302,262.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	20,605,014.00	23,289,118.00	14,325,341.96	24,975,051.00	(1,685,933.00)	-7.2%
Clerical, Technical and Office Salaries		2400	238,097,335.00	254,005,863.00	139,574,798.70	245,227,548.00	8,778,315.00	3.5%
Other Classified Salaries		2900	90,410,270.00	98,309,400.00	48,556,482.33	96,777,820.00	1,531,580.00	1.6%
TOTAL, CLASSIFIED SALARIES			828,596,250.00	881,691,149.00	481,563,681.46	859,775,902.00	21,915,247.00	2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	250,352,881.00	239,365,080.00	130,352,869.80	230,460,106.00	8,904,974.00	3.7%
PERS		3201-3202	105,244,106.00	99,867,348.00	54,032,590.56	95,279,524.00	4,587,824.00	4.6%
OASDI/Medicare/Alternative		3301-3302	109,238,271.00	109,203,359.00	57,040,624.61	102,705,282.00	6,498,077.00	6.0%
Health and Welfare Benefits		3401-3402	540,827,085.00	538,555,537.00	315,460,439.27	575,799,346.00	(37,243,809.00)	-6.9%
Unemployment Insurance		3501-3502	2,095,343.00	2,222,339.00	999,443.22	4,479,766.00	(2,257,447.00)	-101.6%
Workers' Compensation		3601-3602	104,923,534.00	89,799,623.00	57,399,219.31	92,589,461.00	(2,789,838.00)	-3.1%
OPEB, Allocated		3701-3702	281,556,137.00	281,425,458.00	162,134,327.62	79,126,865.00	202,298,593.00	71.9%
OPEB, Active Employees		3751-3752	78,432,467.00	80,065,319.00	0.00	258,084,234.00	(177,998,915.00)	-222.3%
Other Employee Benefits		3901-3902	0.00	0.00	(264.12)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,472,669,824.00	1,440,504,063.00	777,419,250.27	1,438,504,604.00	1,999,459.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	51,945,045.00	79,273,623.00	12,887,040.73	59,858,304.00	19,415,319.00	24.5%
Books and Other Reference Materials		4200	897,325.00	4,944,835.00	4,769,852.94	39,869,973.31	(34,925,138.31)	-706.3%
Materials and Supplies		4300	454,766,690.00	417,460,150.07	50,937,614.64	170,965,534.90	246,494,615.17	59.0%
Noncapitalized Equipment		4400	18,705,319.00	47,116,444.00	11,025,464.68	32,727,378.00	14,389,066.00	30.5%
Food		4700	317,965.00	317,539.00	25,550.57	296,472.00	21,067.00	6.6%
TOTAL, BOOKS AND SUPPLIES			526,632,344.00	549,112,591.07	79,645,523.56	303,717,662.21	245,394,928.86	44.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	94,486,861.00	247,465,435.00	145,594,768.79	329,274,420.00	(81,808,985.00)	-33.1%
Travel and Conferences		5200	8,498,836.00	8,352,400.97	4,691,044.77	10,781,325.00	(2,428,924.03)	-29.1%
Dues and Memberships		5300	1,087,967.00	1,756,155.00	598,775.04	861,761.00	894,394.00	50.9%
Insurance		5400-5450	30,292,926.00	30,219,557.00	6,958,311.85	57,512,260.00	(27,292,703.00)	-90.3%
Operations and Housekeeping Services		5500	137,502,708.00	137,502,708.00	1,728,749.70	133,104,171.00	4,398,537.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,904,250.00	18,910,323.84	8,950,743.16	20,908,014.00	(1,997,690.16)	-10.6%
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	(191,828.31)	(459,202.00)	459,202.00	New
Professional/Consulting Services and Operating Expenditures		5800	400,065,347.00	295,474,605.65	30,348,960.43	184,474,606.00	110,999,999.65	37.6%
Communications		5900	38,743,786.00	38,803,840.04	19,503,131.33	34,257,951.00	4,545,889.04	11.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			724,582,681.00	778,485,025.50	218,182,656.76	770,715,306.00	7,769,719.50	1.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,013.00	1,013.00	0.00	0.00	1,013.00	100.0%
Land Improvements		6170	127,028.00	310,389.00	0.00	500.00	309,889.00	99.8%
Buildings and Improvements of Buildings		6200	5,701,417.00	8,557,324.00	2,258,472.43	3,937,837.00	4,619,487.00	54.0%
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	6,458,005.00	9,369,065.00	864,739.65	1,535,524.00	7,833,541.00	83.6%
Equipment Replacement		6500	193,867.00	233,971.00	0.00	2,750.00	231,221.00	98.8%
TOTAL, CAPITAL OUTLAY			12,481,330.00	18,471,762.00	3,123,212.08	5,476,611.00	12,995,151.00	70.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	51,283.00	51,283.00	59,901.25	320,000.00	(268,717.00)	-524.0%
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	6,300,000.00	0.31	6,300,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	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 Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,037,607.00	31,607.00	0.00	26,593.00	5,014.00	15.9%
Other Debt Service - Principal		7439	0.00	1,006,000.00	0.00	887,334.00	118,666.00	11.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,091,898.00	8,391,898.00	59,901.56	8,536,935.00	(145,037.00)	-1.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(25,030,794.00)	(28,823,597.00)	(12,131,759.06)	(29,092,219.00)	268,622.00	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(25,030,794.00)	(28,823,597.00)	(12,131,759.06)	(29,092,219.00)	268,622.00	-0.9%
TOTAL, EXPENDITURES			6,236,593,242.00	6,427,226,859.57	3,063,567,383.72	6,042,204,867.21	385,021,992.36	6.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	756,691.00	0.00	756,683.00	(8.00)	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	756,691.00	0.00	756,683.00	(8.00)	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	40,687,356.00	41,683,003.00	0.00	36,978,433.00	4,704,570.00	11.3%
To: Special Reserve Fund		7612	0.00	144.00	143.79	144.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	63,115,500.00	60,596,396.00	0.00	63,258,374.00	(2,661,978.00)	-4.4%
Other Authorized Interfund Transfers Out		7619	50,040,563.00	50,264,245.00	38,569,348.78	49,962,286.00	301,959.00	0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,843,419.00	152,543,788.00	38,569,492.57	150,199,237.00	2,344,551.00	1.5%
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	1,741,080.00	1,741,080.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	1,500,000.00	1,500,000.00	257,065.00	1,500,000.00	0.00	0.0%
(c) TOTAL, SOURCES			1,500,000.00	1,500,000.00	257,065.00	3,241,080.00	1,741,080.00	116.1%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(152,343,419.00)	(150,287,097.00)	(38,312,427.57)	(146,201,474.00)	(4,085,623.00)	-2.7%

2014-15 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	4,672,872,836.00	4,727,174,368.00	2,652,149,181.60	4,729,866,450.00	2,692,082.00	0.1%
2) Federal Revenue		8100-8299	20,184,934.00	20,184,934.00	1,623,280.21	20,184,934.00	0.00	0.0%
3) Other State Revenue		8300-8599	105,295,305.00	142,261,639.00	75,030,991.68	141,637,471.00	(624,168.00)	-0.4%
4) Other Local Revenue		8600-8799	89,305,730.00	89,959,369.00	51,662,498.49	92,559,584.00	2,600,215.00	2.9%
5) TOTAL, REVENUES			4,887,658,805.00	4,979,580,310.00	2,780,465,951.98	4,984,248,439.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,941,308,074.00	1,950,173,163.00	1,072,406,323.98	1,890,951,560.00	59,221,603.00	3.0%
2) Classified Salaries		2000-2999	491,989,686.00	521,655,399.00	293,014,539.89	510,958,827.00	10,696,572.00	2.1%
3) Employee Benefits		3000-3999	990,775,982.00	958,787,387.00	520,181,235.90	965,108,975.00	(6,321,588.00)	-0.7%
4) Books and Supplies		4000-4999	184,013,601.00	252,945,347.00	55,259,776.85	161,008,729.00	91,936,618.00	36.3%
5) Services and Other Operating Expenditures		5000-5999	379,681,198.00	370,464,239.62	64,788,418.88	393,038,319.00	(22,574,079.38)	-6.1%
6) Capital Outlay		6000-6999	7,279,868.00	12,426,317.00	2,717,391.23	4,378,602.00	8,047,715.00	64.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,091,898.00	8,391,898.00	59,901.56	8,536,935.00	(145,037.00)	-1.7%
B) Other Outgo - Transfers of Indirect Costs		7300-7399	(109,955,540.00)	(122,666,077.00)	(22,845,142.80)	(116,271,903.03)	(6,594,173.97)	5.4%
9) TOTAL, EXPENDITURES			3,887,184,767.00	3,951,977,673.62	1,985,582,445.49	3,817,710,043.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000,474,038.00	1,027,602,636.38	794,883,506.49	1,166,538,395.03		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	8.00	0.00	0.00	(8.00)	-100.0%
b) Transfers Out		7600-7629	153,843,419.00	148,277,240.00	34,302,945.09	145,932,689.00	2,344,551.00	1.6%
2) Other Sources/Uses								
a) Sources		8930-8979	1,500,000.00	1,500,000.00	257,065.00	3,241,080.00	1,741,080.00	116.1%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(893,020,596.00)	(931,026,482.00)	(542,988,612.00)	(904,829,359.95)	26,197,122.05	-2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,045,364,015.00)	(1,077,803,714.00)	(577,034,492.09)	(1,047,520,968.95)		

2014-15 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,889,977.00)	(50,201,077.62)	217,849,014.40	119,017,426.08		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	507,318,335.62	507,318,335.62		507,318,335.62	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)			507,318,335.62	507,318,335.62		507,318,335.62		
d) Other Restatements		9795	(51,045,969.68)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			456,272,365.94	507,318,335.62		507,318,335.62		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,672,987.00	2,672,987.00		2,670,362.38		
Stores		9712	15,817,844.00	15,817,844.00		16,958,034.27		
Prepaid Expenditures		9713	22,463.00	22,463.00		3,209.00		
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	102,940,473.00		102,400,000.00		
d) Assigned								
Other Assignments		9780	303,153,688.00	270,287,711.00		393,877,568.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	24,339,626.94	0.00		45,050,808.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,334,065,092.00	3,321,911,913.00	1,888,852,872.00	3,304,539,648.00	(17,372,265.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	559,197,696.00	614,264,011.00	307,132,015.00	614,264,011.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,173,822.00	6,706,661.00	3,283,694.16	6,706,661.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,996,526.00	5,401,012.00	5,533,074.29	5,401,012.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	854,053,809.00	869,718,409.00	464,663,199.80	921,901,514.00	52,183,105.00	6.0%
Unsecured Roll Taxes		8042	32,808,909.00	33,891,637.00	32,884,839.46	33,891,637.00	0.00	0.0%
Prior Years' Taxes		8043	65,420,741.00	2,441,741.00	33,146,069.25	47,524,161.00	45,082,420.00	1846.3%
Supplemental Taxes		8044	14,742,932.00	17,330,234.00	11,144,500.40	23,395,816.00	6,065,582.00	35.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,434,080.00)	26,846,348.00	10,247,314.02	550,918.00	(26,295,428.00)	-97.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	30,723,523.00	52,465,802.00	17,005,775.43	6,318,143.00	(46,147,659.00)	-88.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,624,781.27	0.00	0.00	0.0%
Miscellaneous Funds (EC 41804)								
Royalties and Bonuses		8081	6.00	8.00	307.53	308.00	300.00	3750.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3.00)	(4.00)	(153.67)	(154.00)	(150.00)	3750.0%
Subtotal, LCFF Sources			4,898,748,973.00	4,950,977,770.00	2,776,518,288.94	4,964,493,675.00	13,515,905.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(66,090,689.00)	(66,422,724.00)	(38,746,057.00)	(66,422,724.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(159,785,448.00)	(157,380,678.00)	(85,623,050.34)	(168,204,501.00)	(10,823,823.00)	6.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,672,872,836.00	4,727,174,368.00	2,652,149,181.60	4,729,866,450.00	2,692,082.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	20,184,934.00	20,184,934.00	1,623,280.21	20,184,934.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,184,934.00	20,184,934.00	1,623,280.21	20,184,934.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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						
All Other State Apportionments - Current Year	All Other	8311	2,608,291.00	2,656,081.00	1,116,920.00	2,656,081.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	1.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	18,406,213.00	53,801,507.00	50,078,373.00	53,617,900.00	(183,607.00)	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	79,715,790.00	81,239,040.00	24,217,364.35	82,855,085.00	1,616,045.00	2.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	4,565,011.00	4,565,011.00	(381,666.67)	2,508,405.00	(2,056,606.00)	-45.1%
TOTAL, OTHER STATE REVENUE			105,295,305.00	142,261,639.00	75,030,991.68	141,637,471.00	(624,168.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	250,000.00	250,000.00	233,361.17	480,000.00	230,000.00	92.0%
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	0.00	(75,000.00)	-100.0%
Leases and Rentals		8650	10,767,000.00	10,767,000.00	8,117,044.02	11,874,824.00	1,107,824.00	10.3%
Interest		8660	2,370,000.00	2,370,000.00	998,326.86	4,160,001.00	1,790,001.00	75.5%
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	167,352.00	481,122.84	500,000.00	332,648.00	198.8%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	28,827,299.00	29,211,811.00	17,672,224.62	29,169,945.00	(41,866.00)	-0.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	3.00	3.00	153.67	154.00	151.00	5033.3%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	46,867,676.00	47,118,203.00	24,160,265.31	46,374,660.00	(743,543.00)	-1.6%
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			89,305,730.00	89,959,369.00	51,662,498.49	92,559,584.00	2,600,215.00	2.9%
TOTAL, REVENUES			4,887,658,805.00	4,979,580,310.00	2,780,465,951.98	4,984,248,439.00	4,668,129.00	0.1%

2014-15 Second 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	1,581,957,234.00	1,543,957,018.00	873,983,662.12	1,510,026,893.00	33,930,125.00	2.2%
Certificated Pupil Support Salaries		1200	119,425,677.00	134,350,483.00	61,636,449.23	112,726,653.00	21,623,830.00	16.1%
Certificated Supervisors' and Administrators' Salaries		1300	197,396,390.00	226,062,794.00	111,566,152.99	220,995,999.00	5,066,795.00	2.2%
Other Certificated Salaries		1900	42,528,773.00	45,802,868.00	25,220,059.64	47,202,015.00	(1,399,147.00)	-3.1%
TOTAL, CERTIFICATED SALARIES			1,941,308,074.00	1,950,173,163.00	1,072,406,323.98	1,890,951,560.00	59,221,603.00	3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,093,108.00	9,853,544.00	2,092,222.36	4,731,702.00	4,921,842.00	51.0%
Classified Support Salaries		2200	218,451,023.00	230,071,592.00	135,664,865.56	230,866,138.00	(794,546.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	18,591,017.00	20,511,991.00	12,849,723.98	22,510,795.00	(1,998,804.00)	-9.7%
Clerical, Technical and Office Salaries		2400	203,049,678.00	214,774,034.00	118,961,946.63	208,696,941.00	6,077,093.00	2.8%
Other Classified Salaries		2900	42,804,860.00	46,644,238.00	23,445,781.36	44,153,251.00	2,490,987.00	5.3%
TOTAL, CLASSIFIED SALARIES			491,989,686.00	521,655,399.00	293,014,539.89	510,958,827.00	10,696,572.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	178,966,640.00	167,447,610.00	93,046,115.73	164,474,778.00	2,972,832.00	1.8%
PERS		3201-3202	70,011,901.00	65,331,463.00	34,574,625.40	60,213,485.00	5,117,978.00	7.8%
OASDI/Medicare/Alternative		3301-3302	62,699,118.00	66,277,742.00	36,253,217.78	64,545,160.00	1,732,582.00	2.6%
Health and Welfare Benefits		3401-3402	357,097,123.00	341,428,158.00	208,987,783.37	386,913,125.00	(45,484,967.00)	-13.3%
Unemployment Insurance		3501-3502	1,465,647.00	1,532,180.00	687,614.02	3,451,631.00	(1,919,451.00)	-125.3%
Workers' Compensation		3601-3602	59,702,776.00	58,789,499.00	39,214,169.65	62,389,141.00	(3,599,642.00)	-6.1%
OPEB, Allocated		3701-3702	206,133,222.00	202,483,891.00	107,425,386.22	45,295,750.00	157,188,141.00	77.6%
OPEB, Active Employees		3751-3752	54,699,555.00	55,496,844.00	0.00	177,825,905.00	(122,329,061.00)	-220.4%
Other Employee Benefits		3901-3902	0.00	0.00	(7,676.27)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			990,775,982.00	958,787,387.00	520,181,235.90	965,108,975.00	(6,321,588.00)	-0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,959,513.00	57,640,236.00	12,866,094.17	35,850,026.00	21,790,210.00	37.8%
Books and Other Reference Materials		4200	417,155.00	620,380.00	3,348,845.75	3,877,313.00	(3,256,933.00)	-525.0%
Materials and Supplies		4300	138,136,521.00	169,354,512.00	33,246,051.81	107,398,245.00	61,956,267.00	36.6%
Noncapitalized Equipment		4400	12,460,008.00	25,287,916.00	5,779,032.31	13,824,542.00	11,463,374.00	45.3%
Food		4700	40,404.00	42,303.00	21,752.81	58,603.00	(16,300.00)	-38.5%
TOTAL, BOOKS AND SUPPLIES			184,013,601.00	252,945,347.00	55,259,776.85	161,008,729.00	91,936,618.00	36.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	14,838.00	26,170,195.67	48,092,846.00	(48,078,008.00)	#####
Travel and Conferences		5200	3,454,176.00	680,972.00	2,100,474.45	4,592,536.00	(3,911,564.00)	-574.4%
Dues and Memberships		5300	1,065,400.00	1,479,553.00	567,164.33	655,900.00	823,653.00	55.7%
Insurance		5400-5450	30,292,926.00	30,219,557.00	6,958,211.85	57,512,160.00	(27,292,603.00)	-90.3%
Operations and Housekeeping Services		5500	137,417,147.00	137,417,147.00	1,709,299.65	133,073,293.00	4,343,854.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,683,868.00	13,335,507.00	7,902,918.76	15,543,498.00	(2,207,991.00)	-16.6%
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	(191,828.31)	(459,202.00)	459,202.00	New
Professional/Consulting Services and Operating Expenditures		5800	156,937,700.00	149,570,903.00	79,455.13	100,175,812.00	49,395,091.00	33.0%
Communications		5900	37,829,981.00	37,745,762.62	19,492,527.35	33,851,476.00	3,894,286.62	10.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			379,681,198.00	370,464,239.62	64,788,418.88	393,038,319.00	(22,574,079.38)	-6.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	126,028.00	291,475.00	0.00	500.00	290,975.00	99.8%
Buildings and Improvements of Buildings		6200	5,444,337.00	8,119,686.00	2,166,748.25	3,915,632.00	4,204,054.00	51.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,515,636.00	3,821,289.00	550,642.98	459,720.00	3,361,569.00	88.0%
Equipment Replacement		6500	193,867.00	193,867.00	0.00	2,750.00	191,117.00	98.6%
TOTAL, CAPITAL OUTLAY			7,279,868.00	12,426,317.00	2,717,391.23	4,378,602.00	8,047,715.00	64.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	51,283.00	51,283.00	59,901.25	320,000.00	(268,717.00)	-524.0%
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	6,300,000.00	0.31	6,300,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,003,008.00	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	1,037,607.00	31,607.00	0.00	26,593.00	5,014.00	15.9%
Other Debt Service - Principal		7439	0.00	1,006,000.00	0.00	887,334.00	118,666.00	11.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,091,898.00	8,391,898.00	59,901.56	8,536,935.00	(145,037.00)	-1.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(84,924,746.00)	(94,042,480.00)	(10,713,383.74)	(87,179,684.03)	(6,862,795.97)	7.3%
Transfers of Indirect Costs - Interfund		7350	(25,030,794.00)	(28,823,597.00)	(12,131,759.06)	(29,082,219.00)	268,622.00	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(109,955,540.00)	(122,866,077.00)	(22,845,142.80)	(116,271,903.03)	(6,594,173.97)	5.4%
TOTAL, EXPENDITURES			3,887,184,767.00	3,951,977,673.62	1,985,582,445.49	3,817,710,043.97	134,267,629.65	3.4%

2014-15 Second 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	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	8.00	0.00	0.00	(8.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	8.00	0.00	0.00	(8.00)	-100.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	40,687,356.00	41,683,003.00	0.00	36,978,433.00	4,704,570.00	11.3%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	63,115,500.00	60,596,396.00	0.00	63,258,374.00	(2,661,978.00)	-4.4%
Other Authorized Interfund Transfers Out		7619	50,040,563.00	45,997,841.00	34,302,945.09	45,695,882.00	301,959.00	0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,843,419.00	148,277,240.00	34,302,945.09	145,932,689.00	2,344,551.00	1.6%
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	1,741,080.00	1,741,080.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	1,500,000.00	1,500,000.00	257,065.00	1,500,000.00	0.00	0.0%
(c) TOTAL, SOURCES			1,500,000.00	1,500,000.00	257,065.00	3,241,080.00	1,741,080.00	116.1%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(893,020,596.00)	(931,026,482.00)	(542,988,612.00)	(904,829,359.95)	26,197,122.05	-2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(893,020,596.00)	(931,026,482.00)	(542,988,612.00)	(904,829,359.95)	26,197,122.05	-2.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,045,364,015.00)	(1,077,803,714.00)	(577,034,492.09)	(1,047,520,968.95)	30,282,745.05	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	707,715,036.00	760,061,186.00	240,567,948.46	600,306,155.00	(159,755,031.00)	-21.0%
3) Other State Revenue		8300-8599	599,943,486.00	632,365,542.00	353,142,742.47	620,848,522.00	(11,517,020.00)	-1.8%
4) Other Local Revenue		8600-8799	27,750,886.00	38,415,827.00	6,306,665.54	28,826,374.00	(9,589,453.00)	-25.0%
5) TOTAL, REVENUES			1,335,409,408.00	1,430,842,555.00	600,017,356.47	1,249,981,051.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	753,261,635.00	829,220,805.00	443,298,593.11	793,618,506.00	35,602,299.00	4.3%
2) Classified Salaries		2000-2999	336,606,564.00	360,035,750.00	188,549,141.57	348,817,075.00	11,218,675.00	3.1%
3) Employee Benefits		3000-3999	481,893,842.00	481,716,676.00	257,238,014.37	473,395,629.00	8,321,047.00	1.7%
4) Books and Supplies		4000-4999	342,618,743.00	296,167,244.07	24,385,746.71	142,708,933.21	153,458,310.86	51.8%
5) Services and Other Operating Expenditures		5000-5999	344,901,483.00	408,020,785.88	153,394,237.88	377,676,987.00	30,343,798.88	7.4%
6) Capital Outlay		6000-6999	5,201,462.00	6,045,445.00	405,820.85	1,098,009.00	4,947,436.00	81.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	84,924,746.00	94,042,480.00	10,713,383.74	87,179,684.03	6,862,795.97	7.3%
9) TOTAL, EXPENDITURES			2,349,408,475.00	2,475,249,185.95	1,077,984,938.23	2,224,494,823.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,013,999,067.00)	(1,044,406,630.95)	(477,967,581.76)	(974,513,772.24)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	756,683.00	0.00	756,683.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	4,266,548.00	4,266,547.48	4,266,548.00	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	893,020,596.00	931,026,482.00	542,988,612.00	904,829,359.95	(26,197,122.05)	-2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			893,020,596.00	927,516,617.00	538,722,064.52	901,319,494.95		

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)			(120,978,471.00)	(116,890,013.95)	60,754,482.76	(73,194,277.29)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	192,931,954.95	192,931,954.95		192,931,954.95	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)			192,931,954.95	192,931,954.95		192,931,954.95		
d) Other Restatements		9795	5,994,841.65	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,926,796.60	192,931,954.95		192,931,954.95		
2) Ending Balance, June 30 (E + F1e)								
			77,948,325.60	76,041,941.00		119,737,677.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	77,948,325.96	76,041,941.00		119,737,677.66		
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	(0.36)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	124,185,566.00	125,995,899.00	36,542,685.00	121,561,744.00	(4,434,155.00)	-3.5%
Special Education Discretionary Grants		8182	27,489,459.00	29,271,248.00	4,605,568.54	28,344,315.00	(926,933.00)	-3.2%
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	42,999.00	36,285.00	36,285.10	3,811.00	(32,474.00)	-89.5%
Interagency Contracts Between LEAs		8285	2,532,812.00	4,416,925.00	1,620,245.58	3,811,484.00	(805,441.00)	-18.2%
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	358,742,410.00	371,886,793.00	132,618,275.55	275,141,750.00	(96,745,043.00)	-26.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	1,158,381.00	1,224,888.00	391,544.85	794,268.00	(430,620.00)	-35.2%
NCLB: Title II, Part A, Teacher Quality	4035	8290	49,925,018.00	45,697,560.00	6,487,568.32	42,255,432.00	(3,442,128.00)	-7.5%

2014-15 Second 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)
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	18,719,230.00	21,228,830.00	11,274,214.67	17,046,468.00	(4,182,362.00)	-19.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	27,906,588.00	68,173,067.00	27,263,769.13	51,641,201.00	(16,531,866.00)	-24.2%
Vocational and Applied Technology Education	3500-3699	8290	6,389,396.00	7,726,139.00	173,749.81	6,560,517.00	(1,165,622.00)	-15.1%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	90,623,177.00	84,403,552.00	19,554,041.91	53,345,165.00	(31,058,387.00)	-36.8%
TOTAL, FEDERAL REVENUE			707,715,036.00	760,061,186.00	240,567,948.46	600,306,155.00	(159,755,031.00)	-21.0%
OTHER STATE REVENUE								
Other State Apportionments								
RCC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	349,221,639.00	361,927,527.00	199,824,467.00	361,927,899.00	372.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,032,633.00	3,021,611.00	1,747,845.00	3,032,633.00	11,022.00	0.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	18,979,950.00	21,579,120.00	2,328,988.87	23,963,383.00	2,384,263.00	11.0%
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	77,714,389.00	78,447,453.00	53,277,031.50	76,500,749.00	(1,946,704.00)	-2.5%
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	2,013,644.00	2,375,936.00	495,214.40	1,635,954.00	(739,982.00)	-31.1%
California Clean Energy Jobs Act	6230	8590	30,000,000.00	20,364,186.00	4,695,862.00	24,014,825.00	3,650,639.00	17.9%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	35,144.00	35,144.00	New
American Indian Early Childhood Education	7210	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	65,923,300.00	81,167,777.00	64,934,223.00	81,167,777.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	53,057,931.00	63,481,932.00	25,839,110.70	48,570,158.00	(14,911,774.00)	-23.5%
TOTAL, OTHER STATE REVENUE			599,943,486.00	632,365,542.00	353,142,742.47	620,848,522.00	(11,517,020.00)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	249.00	249.00	249.00	New
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	570,000.00	350,000.00	128,286.00	(441,714.00)	-77.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	27,596,418.00	37,691,359.00	5,956,416.54	28,547,839.00	(9,143,520.00)	-24.3%
Tuition		8710	154,468.00	154,468.00	0.00	150,000.00	(4,468.00)	-2.9%
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			27,750,886.00	38,415,827.00	6,306,665.54	28,826,374.00	(9,589,453.00)	-25.0%
TOTAL, REVENUES			1,335,409,408.00	1,430,842,555.00	600,017,356.47	1,249,981,051.00	(180,861,504.00)	-12.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	502,335,788.00	551,438,438.00	293,139,735.63	530,664,919.00	20,773,519.00	3.8%
Certificated Pupil Support Salaries		1200	112,683,994.00	116,285,950.00	61,875,132.84	107,751,595.00	8,534,355.00	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	78,159,216.00	92,535,550.00	50,666,004.92	88,870,168.00	3,665,382.00	4.0%
Other Certificated Salaries		1900	60,082,637.00	68,960,867.00	37,617,719.72	66,331,824.00	2,629,043.00	3.8%
TOTAL, CERTIFICATED SALARIES			753,261,635.00	829,220,805.00	443,298,593.11	793,618,506.00	35,602,299.00	4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	201,221,664.00	212,955,446.00	113,353,966.54	208,888,265.00	4,067,181.00	1.9%
Classified Support Salaries		2200	50,717,836.00	53,406,186.00	27,996,004.01	48,309,378.00	5,096,808.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	2,013,997.00	2,777,127.00	1,475,617.98	2,464,256.00	312,871.00	11.3%
Clerical, Technical and Office Salaries		2400	35,047,657.00	39,231,829.00	20,612,852.07	36,530,607.00	2,701,222.00	6.9%
Other Classified Salaries		2900	47,605,410.00	51,665,162.00	25,110,700.97	52,624,569.00	(959,407.00)	-1.9%
TOTAL, CLASSIFIED SALARIES			336,606,564.00	360,035,750.00	188,549,141.57	348,817,075.00	11,218,675.00	3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	71,386,241.00	71,917,470.00	37,306,754.07	65,985,328.00	5,932,142.00	8.2%
PERS		3201-3202	35,232,205.00	34,535,885.00	19,457,965.16	35,066,039.00	(530,154.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	46,539,153.00	42,925,617.00	20,787,406.83	38,160,122.00	4,765,495.00	11.1%
Health and Welfare Benefits		3401-3402	183,729,962.00	197,127,379.00	106,472,655.90	188,886,221.00	8,241,158.00	4.2%
Unemployment Insurance		3501-3502	629,696.00	690,159.00	311,829.20	1,028,155.00	(337,996.00)	-49.0%
Workers' Compensation		3601-3602	45,220,758.00	31,010,124.00	18,185,049.66	30,200,320.00	809,804.00	2.6%
OPEB, Allocated		3701-3702	75,422,915.00	78,941,567.00	54,708,941.40	33,831,115.00	45,110,452.00	57.1%
OPEB, Active Employees		3751-3752	23,732,912.00	24,568,475.00	0.00	80,238,329.00	(55,669,854.00)	-226.6%
Other Employee Benefits		3901-3902	0.00	0.00	7,412.15	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			481,893,842.00	481,716,676.00	257,238,014.37	473,395,629.00	8,321,047.00	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	18,985,532.00	21,633,387.00	20,946.56	24,008,278.00	(2,374,891.00)	-11.0%
Books and Other Reference Materials		4200	480,170.00	4,324,455.00	1,423,007.19	35,992,660.31	(31,668,205.31)	-732.3%
Materials and Supplies		4300	316,630,169.00	248,105,638.07	17,691,562.83	63,567,289.90	184,538,348.17	74.4%
Noncapitalized Equipment		4400	6,245,311.00	21,828,528.00	5,246,432.37	18,902,836.00	2,925,692.00	13.4%
Food		4700	277,561.00	275,236.00	3,797.76	237,869.00	37,367.00	13.6%
TOTAL, BOOKS AND SUPPLIES			342,618,743.00	296,167,244.07	24,385,746.71	142,708,933.21	153,458,310.86	51.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	94,486,861.00	247,450,597.00	119,424,573.12	281,181,574.00	(33,730,977.00)	-13.6%
Travel and Conferences		5200	5,044,660.00	7,671,428.97	2,590,570.32	6,188,789.00	1,482,639.97	19.3%
Dues and Memberships		5300	22,567.00	276,602.00	31,610.71	205,861.00	70,741.00	25.6%
Insurance		5400-5450	0.00	0.00	100.00	100.00	(100.00)	New
Operations and Housekeeping Services		5500	85,561.00	85,561.00	19,450.05	30,878.00	54,683.00	63.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,220,382.00	5,574,816.84	1,047,824.40	5,364,516.00	210,300.84	3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	243,127,647.00	145,903,702.65	30,269,505.30	84,298,794.00	61,604,908.65	42.2%
Communications		5900	913,805.00	1,058,077.42	10,603.98	406,475.00	651,602.42	61.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			344,901,483.00	408,020,785.88	153,394,237.88	377,676,987.00	30,343,798.88	7.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,013.00	1,013.00	0.00	0.00	1,013.00	100.0%
Land Improvements		6170	1,000.00	18,914.00	0.00	0.00	18,914.00	100.0%
Buildings and Improvements of Buildings		6200	257,080.00	437,638.00	91,724.18	22,205.00	415,433.00	94.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,942,369.00	5,547,776.00	314,096.67	1,075,804.00	4,471,972.00	80.6%
Equipment Replacement		6500	0.00	40,104.00	0.00	0.00	40,104.00	100.0%
TOTAL, CAPITAL OUTLAY			5,201,462.00	6,045,445.00	405,820.85	1,098,009.00	4,947,436.00	81.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	84,924,746.00	94,042,480.00	10,713,383.74	87,179,684.03	6,862,795.97	7.3%
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			84,924,746.00	94,042,480.00	10,713,383.74	87,179,684.03	6,862,795.97	7.3%
TOTAL, EXPENDITURES			2,349,408,475.00	2,475,249,185.95	1,077,984,938.23	2,224,494,823.24	250,754,362.71	10.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	756,683.00	0.00	756,683.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	756,683.00	0.00	756,683.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	144.00	143.79	144.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	4,266,404.00	4,266,403.69	4,266,404.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	4,266,548.00	4,266,547.48	4,266,548.00	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	893,020,596.00	931,026,482.00	542,988,612.00	904,829,359.95	(26,197,122.05)	-2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			893,020,596.00	931,026,482.00	542,988,612.00	904,829,359.95	(26,197,122.05)	-2.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			893,020,596.00	927,516,617.00	538,722,064.52	901,319,494.95	26,197,122.05	-2.8%

Resource	Description	2014-15 Projected Year Totals
5640	Medi-Cal Billing Option	1,410,832.04
5650	FEMA Public Assistance Funds	158,793.18
5810	Other Restricted Federal	6,231,859.28
6225	Emergency Repair Program, Williams Case	123,044.00
6230	California Clean Energy Jobs Act	50,210,340.88
6500	Special Education	3,518,259.51
6510	Special Ed: Early Ed Individuals with Excepti	170,086.97
6512	Special Ed: Mental Health Services	131,608.00
7091	Economic Impact Aid (EIA): Limited English i	3,000,000.84
7400	Quality Education Investment Act	43,287,978.06
7810	Other Restricted State	515,707.96
9010	Other Restricted Local	10,979,166.94
Total, Restricted Balance		119,737,677.66

**GENERAL FUND
SECOND INTERIM FINANCIAL REPORT
2014-15**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The increase in LCFF of \$2.7 million is primarily due to the increase in CY funded ADA, offset by the decrease in Gap Funding percentage from 29.56% to 29.15%.

- A-2 The \$159.8 million lower federal revenues are primarily due to the \$153 million projected lower spending in various expenditure driven grants, \$4.5 million lower IDEA Grant, \$1.3 million lower Medi-Cal Rehab, and \$1 million lower Medi-Cal Billing.

- A-3 The \$12.1 million lower state revenues are primarily due to the \$18 million projected lower spending in various expenditure driven grants, lower pupil assessments of \$1.8 million, offset by higher California Clean Energy Jobs Act of \$3.7 million, prior year lottery adjustment of \$3.9 million, and net increase of \$.1 million in various other state revenues.

- A-4 The \$6.9 million lower local revenues are primarily due to the \$9.6 million projected lower spending in various expenditure driven grants, \$1.1 million higher lease income, \$1.8 million higher interest income and the net decrease of \$0.2 million in various other local revenues.

Expenditures

- B-1 The lower expenditures in Certificated Salaries is primarily due to lower projected expenditures for certificated teachers' and certificated pupil support salaries.

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

- B-3 The lower expenditures in Employee Benefits is primarily due to projected lower OPEB, allocated and other statutory benefits, partially offset by projected higher spending in OPEB for active employees and health and welfare benefits.

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

Continued

- B-5 The projected under-spending in Services and Other Operating Expenditures is primarily due to lower projected expenditures in professional/consulting services and operating expenditures, partially offset by increases in subagreements for services and insurance.
- B-6 The decrease in Capital Outlay is primarily due to lower projected expenditures for equipment and buildings and improvements of buildings.
- B-7 Other Outgo is projected to be overspent.
- B-8 Transfers of Indirect Costs are projected to be underspent.

Other Financing Sources/Uses

- D-1b The decrease in Transfers Out is primarily due to a decreased projected encroachment from other funds.
- D-2a The projected \$1.7 million increase in other financing sources is due to increase in proceeds from capital lease.

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	482,641.18	483,189.65	476,485.07	484,375.68	1,186.03	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	482,641.18	483,189.65	476,485.07	484,375.68	1,186.03	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	342.79	344.82	344.82	2.03	1%
b. Special Education-Special Day Class	0.00	1.83	1.83	1.83	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	329.60	329.60	329.60	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	674.22	676.25	676.25	2.03	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	482,641.18	483,863.87	477,161.32	485,051.93	1,188.06	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	137,685.67	143,818.58	137,097.05	137,097.05	(6,721.53)	-5%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	137,685.67	143,818.58	137,097.05	137,097.05	(6,721.53)	-5%

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2014-15**

REVENUES

Major Assumptions For Revenues

	2014-15
1. Enrollment	
Non-charter Schools	500,853
Fiscally-dependent (locally-funded) charter schools	41,722
Fiscally-independent charter schools	101,060
Total	643,635

2. Current Fiscal Year P-2 Average Daily Attendance (Annual ADA for NPS/LCI)

	District	Fiscally Dependent Charters
K-3	164,632.77	15,946.19
4-6	110,999.30	10,511.37
7-8	69,760.75	6,084.23
9-12	131,092.25	7,267.19
Total	476,485.07	39,808.98

3. Prior Year P-2 ADA for pupil attending a charter school sponsored by the district in the current year who attended a non-charter school of the district in the prior year [E.C. 42238.51] 7,123

4. Prior Year P-2 ADA for pupil 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] 2,228

5. Rates used in LCFF Base Grant:

K-3	\$7,011
4-6	\$7,116
7-8	\$7,328
9-12	\$8,491

6. Funded COLA

LCFF	0.85%
Special Education (AB602)	0.85%

7. GAP Funding 29.15%

8. Supplemental and concentration grant funding

	District	Fiscally Dependent Charters
Unduplicated Pupil Percentage <i>note: used last year's percentages</i>	0.8461	<i>varies per school</i>

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2014-15**

9. California State Lottery - Rates Per ADA	CY Rates
Unrestricted	\$128.00
Restricted	\$34.00

PY Lottery Adjustment

	Non Prop 20	Prop 20	Total
Lottery Rate, FY 2014			
FY 2014 Accrual Rates (July 3, 2014 letter)	\$ 125.15	\$ 30.37	\$ 155.52
FY 2014 Adjusted Rates (Dec. 31, 2014 letter)	\$ 127.12	\$ 33.60	\$ 160.72
Increase (Decrease)	\$ 1.97	\$ 3.23	\$ 5.20
FY14 ADA (x absence factor)	648,276	648,276	648,276
FY14 PY Adjustments	\$ 1,277,103	\$ 2,093,930	\$ 3,371,033
FY 14 Revenue Adjustments	252,827	272,276	525,103
FY13 PY Adjustments	(6,559)	(6,559)	(13,118)
Total PY Lottery Adjustment	\$ 1,523,372	\$ 2,359,647	\$ 3,883,019

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

The District does not plan to issue 2014-15 TRANS.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2014-15 are based on actual expenditures through January 31, 2015, and the remaining five months were projected based on expenditure patterns in FY 2013-14, 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	8.880%	
PERS	11.771%	Safety PERS Members 30.845%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.050%	
Workers' Comp.	2.600%	
PARS	3.750%	

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is projected to be \$102,492,183, and total maintenance expenditures are projected to be \$102,492,183.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2014-15**

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. \$6,002,789 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 7619. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$36,495,882 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 \$746.1 million, which is \$45.8 million higher than the ending balance for 2013-14.

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	Beginning Balance (Year-Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			301,597,756.00	681,915,318.00	626,349,606.00	454,971,661.00	317,254,439.00	358,106,478.00	873,537,887.00	939,718,647.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		731,671,778.00	171,360,468.00	463,185,199.00	309,627,168.00	308,448,833.00	463,553,918.00	310,308,170.00	273,480,943.00
Property Taxes	8020-8079		117,008.00	53,188,441.00	0.00	0.00	19,607,100.00	391,359,198.00	107,558,870.00	64,400,627.00
Miscellaneous Funds	8080-8099		(8,073,738.00)	(27,989,341.00)	(18,783,877.00)	(17,138,570.00)	(17,348,934.00)	(17,289,938.00)	(15,104,211.00)	(15,731,417.00)
Federal Revenue	8100-8299		6,563,327.00	85,832,262.00	39,375,901.00	18,440,640.00	17,605,543.00	117,761,192.00	17,577,060.00	1,341,582.00
Other State Revenue	8300-8599		126,803,240.00	96,824,659.00	37,225,984.00	70,332,519.00	153,351,449.00	35,415,542.00	54,962,804.00	35,244,692.00
Other Local Revenue	8600-8799		8,619,446.00	3,949,784.00	8,371,722.00	5,303,092.00	9,079,264.00	7,449,325.00	11,268,562.00	4,297,821.00
Interfund Transfers In	8910-8929		0.00	77,750,136.00	155,785,472.00	87,750,136.00	84,750,136.00	77,918,966.00	93,818,966.00	148,255,723.00
All Other Financing Sources	8930-8979		34,831,579.00	27,118,250.00	19,140,514.00	33,704,378.00	14,165,572.00	16,602,381.00	18,170,302.00	7,958,960.00
TOTAL RECEIPTS			900,532,640.00	488,034,659.00	704,300,915.00	508,018,363.00	589,658,963.00	1,092,770,564.00	598,560,523.00	519,248,931.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		400,777,863.00	396,979,443.00	587,371,179.00	420,020,322.00	397,646,442.00	410,258,151.00	376,185,856.00	392,936,828.00
Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999		116,522,177.00	70,312,865.00	74,370,263.00	104,736,378.00	64,563,125.00	88,753,141.00	66,426,949.00	81,494,389.00
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	77,750,136.00	214,690,629.00	119,030,051.00	85,508,853.00	77,118,966.00	88,378,229.00	183,030,090.00
All Other Financing Uses	7630-7699		2,915,038.00	(1,442,073.00)	146,789.00	1,048,834.00	1,088,504.00	1,208,897.00	1,388,729.00	5,873,329.00
TOTAL DISBURSEMENTS			520,215,078.00	543,600,371.00	876,578,860.00	644,835,585.00	548,806,924.00	577,339,155.00	532,379,763.00	663,334,636.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199		17,872,542.00							
Accounts Receivable	9200-9299		874,874,462.00							
Due From Other Funds	9310		1,000,000.00							
Stores	9320		16,958,034.00							
Prepaid Expenditures	9330		3,209.00							
Other Current Assets	9340		0.00							
Deferred Outflows of Resources	9490		0.00							
SUBTOTAL			910,708,247.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		88,923,269.00							
Due To Other Funds	9610		1,000,000.00							
Current Loans	9640		0.00							
Unearned Revenues	9650		6,687,928.00							
Deferred Inflows of Resources	9690		96,611,197.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			910,708,247.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		814,097,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			380,317,562.00	(55,565,712.00)	(172,277,945.00)	(136,817,222.00)	(40,852,039.00)	515,431,409.00	66,180,760.00	(144,085,705.00)
E. NET INCREASE/DECREASE (B - C + D)			681,915,318.00	626,349,606.00	454,971,661.00	317,254,439.00	358,106,478.00	873,537,887.00	939,718,647.00	795,632,942.00
F. ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
January								
A. BEGINNING CASH								
	795,632,942.00	890,789,650.00	1,048,033,531.00	1,049,743,620.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	427,046,946.00	273,480,943.00	273,480,943.00	335,977,792.00	137,491,869.00	(560,311,311.00)	3,918,803,659.00	3,918,803,659.00
Property Taxes	3,834,310.00	282,477,110.00	137,369,304.00	5,502,233.00	275,661.00	0.00	1,045,689,862.00	1,045,689,862.00
Miscellaneous Funds	(15,471,929.00)	(15,144,776.00)	(15,144,776.00)	298,405.00	(51,702,949.00)	0.00	(234,627,071.00)	(234,627,071.00)
Federal Revenue	107,376,297.00	59,575,414.00	74,509,664.00	28,308,622.00	147,796,592.00	(101,573,007.00)	620,491,089.00	620,491,089.00
Other State Revenue	71,054,903.00	66,744,678.00	(357,803.00)	13,286,076.00	186,722,723.00	(185,125,473.00)	762,485,993.00	762,485,993.00
Other Local Revenue	4,344,473.00	9,366,706.00	7,110,032.00	10,662,631.00	45,620,495.00	(14,257,395.00)	121,385,958.00	121,385,958.00
Interfund Transfers In	12,056,452.00	88,629,565.00	77,377,321.00	67,727,780.00	(1,020,197,151.00)	0.00	756,683.00	756,683.00
All Other Financing Sources	671,431,085.00	9,455,038.00	13,916,148.00	18,287,019.00	(222,165,513.00)	0.00	3,241,080.00	3,241,080.00
TOTAL RECEIPTS								
	671,431,085.00	754,584,678.00	568,260,833.00	480,050,558.00	(775,938,273.00)	(861,267,186.00)	6,238,227,253.00	6,238,227,253.00
C. DISBURSEMENTS								
Certificated Salaries	400,391,957.00	372,088,099.00	401,359,333.00	416,848,621.00	259,079,526.00	(249,093,048.00)	4,982,850,572.00	2,684,570,066.00
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	859,775,902.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,438,504,604.00
Books and Supplies	83,614,696.00	113,258,588.00	75,549,591.00	137,952,649.00	(178,380,295.00)	160,169,777.21	1,059,354,295.21	303,717,662.21
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	770,715,306.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,476,611.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,555,284.00)
Interfund Transfers Out	91,874,308.00	108,439,719.00	89,060,821.00	199,104,661.00	(1,183,787,226.00)	0.00	150,199,237.00	150,199,237.00
All Other Financing Uses	393,414.00	3,544,391.00	580,999.00	18,116,407.00	(34,863,258.00)	0.00	0.00	0.00
TOTAL DISBURSEMENTS								
	576,274,377.00	597,340,797.00	566,550,744.00	772,022,338.00	(1,137,951,253.00)	(88,923,270.79)	6,192,404,104.21	6,192,404,104.21
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury					0.00	17,872,542.00	17,872,542.00	
Accounts Receivable					(408,470,073.00)	874,874,462.00	466,404,389.00	
Due From Other Funds					0.00	1,000,000.00	1,000,000.00	
Stores					0.00	16,958,034.00	16,958,034.00	
Prepaid Expenditures					0.00	3,209.00	3,209.00	
Other Current Assets					0.00	0.00	0.00	
Deferred Outflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	(408,470,073.00)	910,706,247.00	502,238,174.00	
Liabilities and Deferred Inflows								
Accounts Payable					(8,224,039.00)	88,923,269.00	80,699,230.00	
Due To Other Funds					0.00	1,000,000.00	1,000,000.00	
Current Loans					0.00	0.00	0.00	
Unearned Revenues					0.00	6,687,928.00	6,687,928.00	
Deferred Inflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	(8,224,039.00)	96,611,197.00	88,387,158.00	
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS								
	95,156,708.00	157,243,881.00	1,710,089.00	0.00	(406,246,034.00)	814,097,050.00	413,851,016.00	
E. NET INCREASE/DECREASE (B - C + D)								
	890,789,650.00	1,048,033,531.00	1,049,743,620.00	757,771,840.00	(38,253,054.00)	417,533,134.79	459,674,164.79	45,823,148.79
F. ENDING CASH (A + E)								
G. ENDING CASH, PLUS CASH, ACCRUALS AND ADJUSTMENTS								
							761,271,920.79	

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name):									
A. BEGINNING CASH		757,771,840.00	560,191,241.00	327,425,290.00	391,107,572.00	167,641,603.00	200,129,554.00	688,944,946.00	715,219,975.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	266,959,490.00	175,890,336.00	470,168,608.00	316,602,605.00	316,602,605.00	470,168,608.00	316,602,605.00	314,967,860.00
8020-8079	Property Taxes	119,249.00	54,207,106.00	0.00	0.00	19,982,615.00	398,854,510.00	97,091,566.00	64,463,879.00
8080-8099	Miscellaneous Funds	(8,038,189.00)	(27,866,104.00)	(18,701,171.00)	(17,064,104.00)	(17,272,547.00)	(17,213,630.00)	(2,054,834.00)	(18,114,974.00)
8100-8299	Federal Revenue	4,008,446.00	1,401,423.00	86,987,534.00	5,374,010.00	90,957,017.00	131,888,769.00	15,619,825.00	1,618,379.00
8300-8599	Other State Revenue	99,560,655.00	53,952,015.00	98,053,294.00	43,076,269.00	106,658,660.00	26,406,980.00	80,487,778.00	23,995,247.00
8600-8798	Other Local Revenue	8,876,381.00	3,998,095.00	10,198,777.00	5,349,230.00	9,097,563.00	7,188,787.00	18,743,417.00	4,343,824.00
8910-8929	Interfund Transfers In	0.00	74,756,756.00	149,787,771.00	96,218,156.00	89,779,736.00	75,866,798.00	70,412,155.00	175,022,032.00
8930-8979	All Other Financing Sources	16,881,461.00	12,948,805.00	8,951,890.00	16,239,347.00	6,240,271.00	7,788,205.00	3,575,620.00	8,825,777.00
TOTAL RECEIPTS		388,367,493.00	349,288,432.00	805,446,703.00	465,795,513.00	622,045,920.00	1,100,928,827.00	600,478,132.00	575,122,024.00
C. DISBURSEMENTS									
Certificated Salaries		433,289,494.00	427,780,803.00	439,673,336.00	452,171,927.00	428,626,533.00	442,032,597.00	413,135,744.00	430,472,462.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4998	Books and Supplies	147,592,059.00	77,380,472.00	82,593,991.00	113,515,644.00	71,557,196.00	79,079,923.00	90,810,864.00	89,878,416.00
5000-5999	Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6599	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000-7499	Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7600-7629	Interfund Transfers Out	0.00	79,522,917.00	219,294,124.00	121,743,909.00	87,458,541.00	78,877,356.00	80,367,925.00	189,307,751.00
7630-7698	All Other Financing Uses	5,066,539.00	(2,629,809.00)	202,970.00	1,829,802.00	1,915,699.00	2,123,559.00	(111,450.00)	46,767,806.00
TOTAL DISBURSEMENTS		585,948,092.00	562,054,383.00	741,764,421.00	689,261,482.00	589,557,969.00	602,113,435.00	584,203,103.00	756,420,435.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	17,872,542.00							
9200-9299	Accounts Receivable	466,404,393.00							
9310	Due From Other Funds	1,000,000.00							
9320	Stores	16,958,034.00							
9330	Prepaid Expenditures	3,209.00							
9340	Other Current Assets	0.00							
9490	Deferred Outflows of Resources	0.00							
SUBTOTAL		502,238,174.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	80,699,230.00							
9610	Due To Other Funds	1,000,000.00							
9640	Current Loans	0.00							
9650	Unearned Revenues	6,687,928.00							
9690	Deferred Inflows of Resources	0.00							
SUBTOTAL		88,387,158.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		413,851,016.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(197,580,599.00)	(232,765,951.00)	63,682,282.00	(223,465,969.00)	32,487,951.00	498,815,392.00	16,275,029.00	(181,298,411.00)
F. ENDING CASH (A + E)		560,191,241.00	327,425,290.00	391,107,572.00	167,641,603.00	200,129,554.00	698,944,946.00	715,219,975.00	533,921,564.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
January	553,921,564.00	575,907,078.00	733,757,741.00	812,246,250.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	468,533,863.00	314,967,860.00	314,967,860.00	468,533,863.00	79,077,344.00	(91,069,152.00)	4,202,974,355.00	4,202,974,355.00
Property Taxes	3,838,076.00	262,734,907.00	137,504,225.00	5,507,637.00	1,366,092.00	0.00	1,045,689,862.00	1,045,689,862.00
Miscellaneous Funds	(17,816,169.00)	(17,439,447.00)	(17,439,447.00)	343,619.00	(73,245,873.00)	0.00	(251,923,070.00)	(251,923,070.00)
Federal Revenue	11,171,460.00	84,192,373.00	80,304,203.00	32,159,321.00	161,834,461.00	(161,138,462.00)	646,919,759.00	646,919,759.00
Other State Revenue	49,360,213.00	41,445,027.00	46,393,247.00	58,722,658.00	155,633,391.00	(150,433,973.00)	733,311,661.00	733,311,661.00
Other Local Revenue	4,809,463.00	9,990,541.00	7,284,949.00	10,769,390.00	100,228,665.00	(78,284,194.00)	122,572,988.00	122,572,988.00
Interfund Transfers In	71,522,476.00	130,295,692.00	106,289,944.00	121,271,749.00	(1,161,223,265.00)	0.00	0.00	0.00
All Other Financing Sources	13,365,755.00	10,482,359.00	15,350,749.00	44,009,391.00	(184,659,630.00)	0.00	0.00	0.00
TOTAL RECEIPTS	705,326,137.00	836,689,312.00	690,655,630.00	741,317,828.00	(900,970,615.00)	(480,925,781.00)	6,499,545,555.00	6,499,545,555.00
C. DISBURSEMENTS								
Certificated Salaries	439,254,835.00	406,307,276.00	440,286,081.00	390,198,324.00	251,115,898.00	(238,053,470.00)	5,156,291,840.00	5,156,291,840.00
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	87,375,259.00	124,461,811.00	76,227,579.00	137,535,396.00	(162,485,984.00)	157,354,239.00	1,172,877,085.00	1,172,877,085.00
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	97,691,168.00	115,305,388.00	94,699,550.00	171,710,621.00	(1,182,481,666.00)	0.00	153,491,584.00	153,491,584.00
All Other Financing Uses	39,019,361.00	32,744,174.00	953,911.00	9,646,510.00	(137,529,072.00)	0.00	0.00	0.00
TOTAL DISBURSEMENTS	663,340,623.00	678,818,649.00	612,167,121.00	709,090,851.00	(1,231,380,824.00)	(80,699,231.00)	6,482,660,509.00	6,482,660,509.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury					0.00	17,872,542.00	17,872,542.00	
Accounts Receivable					(41,492,110.00)	466,404,389.00	424,912,279.00	
Due From Other Funds					0.00	1,000,000.00	1,000,000.00	
Stores					0.00	16,958,034.00	16,958,034.00	
Prepaid Expenditures					0.00	3,209.00	3,209.00	
Other Current Assets					0.00	0.00	0.00	
Deferred Outflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	(41,492,110.00)	502,236,174.00	460,746,064.00	
Liabilities and Deferred Inflows								
Accounts Payable					7,930,684.00	80,699,230.00	88,629,914.00	
Due To Other Funds					0.00	1,000,000.00	1,000,000.00	
Current Loans					0.00	0.00	0.00	
Unearned Revenues					0.00	6,687,928.00	6,687,928.00	
Deferred Inflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	7,930,684.00	88,387,158.00	96,317,842.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	(49,422,794.00)	413,851,016.00	364,428,222.00	
E. NET INCREASE/DECREASE (B - C + D)	41,985,514.00	157,850,663.00	78,488,509.00	32,226,977.00	280,987,415.00	13,624,466.00	16,885,046.00	
F. ENDING CASH (A + E)	575,907,078.00	733,757,741.00	812,246,250.00	844,473,227.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							1,139,085,108.00	

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
SECOND INTERIM FINANCIAL REPORT
2014-15**

BALANCES	The balances do not include amounts held in the Payroll Agency Fund.
RECEIPTS	Revenues and other receipts are primarily based on FY 2014-15 Actuals as of January 2015 and then projected forward based on scheduled release of apportionments and property taxes, as well as, expected receipts from various categorical programs.
DISBURSEMENTS	Disbursements are projected based on Actuals from July 2014 to January 2015.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals to January 2015 and projected salaries and benefits for the rest of the fiscal 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 FY 2014-15 Actuals as of January 2015 and projected amounts for the rest of the year. This category also includes Capital Outlay.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available FY 2014-15 data. Inter-fund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds, Child Development Fund, and Cafeteria Fund.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	4,729,866,450.00	5.64%	4,996,741,147.00	2.69%	5,131,224,433.00
2. Federal Revenues	8100-8299	620,491,089.00	-4.26%	646,919,759.00	-5.68%	610,142,608.00
3. Other State Revenues	8300-8599	762,485,993.00	-3.83%	733,311,661.00	-12.78%	639,627,167.00
4. Other Local Revenues	8600-8799	121,385,958.00	0.98%	122,572,988.00	-1.15%	121,163,710.00
5. Other Financing Sources						
a. Transfers In	8900-8929	756,683.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	3,241,080.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.43	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,238,227,253.00	4.19%	6,499,545,555.43	0.04%	6,502,157,918.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,684,570,066.00		2,758,237,104.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				73,667,038.00		(23,922,396.08)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,684,570,066.00	2.74%	2,758,237,104.00	-0.87%	2,734,314,707.92
2. Classified Salaries						
a. Base Salaries				859,775,902.00		909,848,632.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,072,730.00		9,621,738.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	859,775,902.00	5.82%	909,848,632.00	1.06%	919,470,370.00
3. Employee Benefits	3000-3999	1,438,504,604.00	11.33%	1,601,506,104.00	7.48%	1,721,224,936.74
4. Books and Supplies	4000-4999	303,717,662.21	10.77%	336,429,096.00	-8.51%	307,805,122.80
5. Services and Other Operating Expenditures	5000-5999	770,715,306.00	9.62%	844,836,528.00	-2.91%	820,219,100.50
6. Capital Outlay	6000-6999	5,476,611.00	-23.80%	4,173,437.00	-0.70%	4,144,227.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,536,935.00	0.00%	8,536,935.00	0.00%	8,536,935.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(29,092,219.00)	-27.48%	(21,098,911.00)	-8.44%	(19,318,807.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,199,237.00	2.19%	153,491,584.00	1.59%	155,927,133.73
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(113,300,000.00)		(374,500,000.00)
11. Total (Sum lines B1 thru B10)		6,192,404,104.21	4.69%	6,482,660,509.00	-3.16%	6,277,823,726.69
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		45,823,148.79		16,885,046.43		224,334,191.31
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		700,250,290.57		746,073,439.36		762,958,485.79
2. Ending Fund Balance (Sum lines C and D1)		746,073,439.36		762,958,485.79		987,292,677.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	19,631,605.65		19,631,606.00		19,631,606.00
b. Restricted	9740	119,737,677.66		82,338,319.66		103,173,997.76
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	102,400,000.00		102,400,000.00		102,400,000.00
d. Assigned	9780	393,877,568.00		493,186,511.62		696,672,907.20
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	45,050,808.05		26,268.51		38,386.14
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		746,073,439.36		762,958,485.79		987,292,677.10

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	45,050,808.05		26,268.51		38,386.14
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		110,426,588.05		65,402,048.51		65,314,166.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.78%		1.01%		1.04%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		613,582.12		603,784.32		594,187.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,192,404,104.21		6,482,660,509.00		6,277,823,726.69
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,192,404,104.21		6,482,660,509.00		6,277,823,726.69
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)		61,924,041.04		64,826,605.09		62,778,237.27
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)		61,924,041.04		64,826,605.09		62,778,237.27
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)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	4,729,866,450.00	5.64%	4,996,741,147.00	2.69%	5,131,224,433.00
2. Federal Revenues	8100-8299	20,184,934.00	-4.33%	19,309,934.00	0.11%	19,331,783.00
3. Other State Revenues	8300-8599	141,637,471.00	38.94%	196,791,141.00	-48.21%	101,925,889.00
4. Other Local Revenues	8600-8799	92,559,584.00	5.85%	97,977,713.00	-1.08%	96,916,160.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	3,241,080.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(904,829,359.95)	16.82%	(1,057,023,892.57)	3.64%	(1,095,472,960.00)
6. Total (Sum lines A1 thru A5c)		4,082,660,159.05	4.19%	4,253,796,042.43	0.00%	4,253,925,305.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,890,951,560.00		1,972,269,014.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				81,317,454.00		19,339,866.92
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,890,951,560.00	4.30%	1,972,269,014.00	0.98%	1,991,608,880.92
2. Classified Salaries						
a. Base Salaries				510,958,827.00		555,861,762.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				44,902,935.00		10,838,201.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	510,958,827.00	8.79%	555,861,762.00	1.95%	566,699,963.00
3. Employee Benefits	3000-3999	965,108,975.00	13.51%	1,095,539,763.00	9.68%	1,201,631,345.74
4. Books and Supplies	4000-4999	161,008,729.00	20.30%	193,691,168.00	-11.75%	170,927,377.90
5. Services and Other Operating Expenditures	5000-5999	393,038,319.00	6.94%	420,307,449.00	-3.26%	406,622,223.50
6. Capital Outlay	6000-6999	4,378,602.00	-29.86%	3,071,254.00	0.19%	3,076,997.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,536,935.00	0.00%	8,536,935.00	0.00%	8,536,935.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(116,271,903.03)	-22.63%	(89,957,291.00)	-10.95%	(80,104,065.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	145,932,689.00	5.18%	153,491,584.00	1.59%	155,927,133.73
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(113,300,000.00)		(374,500,000.00)
11. Total (Sum lines B1 thru B10)		3,963,642,732.97	5.95%	4,199,511,638.00	-3.55%	4,050,426,791.79
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		119,017,426.08		54,284,404.43		203,498,513.21
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		507,318,335.62		626,335,761.70		680,620,166.13
2. Ending Fund Balance (Sum lines C and D1)		626,335,761.70		680,620,166.13		884,118,679.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	19,631,605.65		19,631,606.00		19,631,606.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	102,400,000.00		102,400,000.00		102,400,000.00
d. Assigned	9780	393,877,568.00		493,186,511.62		696,672,907.20
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	45,050,808.05		26,268.51		38,386.14
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		626,335,761.70		680,620,166.13		884,118,679.34

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	45,050,808.05		26,268.51		38,386.14
(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)		110,426,588.05		65,402,048.51		65,414,166.14
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)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	600,306,155.00	4.55%	627,609,825.00	-5.86%	590,810,825.00
3. Other State Revenues	8300-8599	620,848,522.00	-13.58%	536,520,520.00	0.22%	537,701,278.00
4. Other Local Revenues	8600-8799	28,826,374.00	-14.68%	24,595,275.00	-1.41%	24,247,550.00
5. Other Financing Sources						
a. Transfers In	8900-8929	756,683.00	-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	904,829,359.95	16.82%	1,057,023,893.00	3.64%	1,095,472,960.00
6. Total (Sum lines A1 thru A5c)		2,155,567,093.95	4.18%	2,245,749,513.00	0.11%	2,248,232,613.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				793,618,506.00		785,968,090.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,650,416.00)		(43,262,263.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	793,618,506.00	-0.96%	785,968,090.00	-5.50%	742,705,827.00
2. Classified Salaries						
a. Base Salaries				348,817,075.00		353,986,870.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,169,795.00		(1,216,463.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	348,817,075.00	1.48%	353,986,870.00	-0.34%	352,770,407.00
3. Employee Benefits	3000-3999	473,395,629.00	6.88%	505,966,341.00	2.69%	519,593,591.00
4. Books and Supplies	4000-4999	142,708,933.21	0.02%	142,737,928.00	-4.11%	136,877,744.90
5. Services and Other Operating Expenditures	5000-5999	377,676,987.00	12.41%	424,529,079.00	-2.58%	413,596,877.00
6. Capital Outlay	6000-6999	1,098,009.00	0.38%	1,102,183.00	-3.17%	1,067,230.00
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	87,179,684.03	-21.02%	68,858,380.00	-11.72%	60,785,258.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,266,548.00	-100.00%	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)		2,228,761,371.24	2.44%	2,283,148,871.00	-2.44%	2,227,396,934.90
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(73,194,277.29)		(37,399,358.00)		20,835,678.10
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		192,931,954.95		119,737,677.66		82,338,319.66
2. Ending Fund Balance (Sum lines C and D1)		119,737,677.66		82,338,319.66		103,173,997.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	119,737,677.66		82,338,319.66		103,173,997.76
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)		119,737,677.66		82,338,319.66		103,173,997.76

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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						

Los Angeles Unified School District

2014-15 Second Interim

GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2015-16 and 2016-17

Major Revenue Assumptions

	<u>2015-16</u>	<u>2016-17</u>
1. Enrollment		
Non-charter schools	485,163	468,534
Locally-funded charter schools	41,722	41,722
Direct-funded charter schools	110,026	116,344
Total	636,911	626,600
2. Estimated Funded Average Daily Attendance		
Non-charter schools	469,566.94	456,668.77
Locally-funded charter schools	39,808.98	39,808.98
Total	509,375.92	496,477.75
3. Funded COLA		
LCFF	1.58%	2.10%
Special Education (AB602)	1.58%	2.10%
4. Base Grant Rates Per ADA		
Grades K-3	\$7,122	7,272
Grades 4-6	\$7,228	\$7,380
Grades 7-8	\$7,444	\$7,600
Grades 9-12	\$8,625	\$8,806
5. Unduplicated student count percentage to enrollment		
Non-charter schools	84.62%	84.62%
Locally-funded charter schools (total)	37.43%	37.43%
6. Gap Funding Percentage	32.19%	23.71%
7. Education Protection Act	\$614.3 million	\$614.3 million
8. California State Lottery – Rates Per ADA		
Unrestricted	\$128.00	\$128.00
Restricted	\$34.00	\$34.00
9. Mandate Block Grant		
Non-charter schools – K-8	\$28.00	\$28.00
Non-charter schools – 9-12	\$56.00	\$56.00
Locally-funded charter schools – K-8	\$14.00	\$14.00
Locally-funded charter schools – 9-12	\$42.00	\$42.00

Los Angeles Unified School District

2014-15 Second Interim

GENERAL FUND
 BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
 Fiscal Years 2015-16 and 2016-17

Major Expenditure Assumptions for 2015-16

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

	(in \$million)
	<u>Amounts</u>
LCFF Proportionality Requirement	\$76.4
Step and Column Salary Adjustment	\$31.1
Special Ed Program	\$27.8
Federal, State, and Local Grants	\$12.1
Sick Leave for All (AB1522)	\$10.4
2% Salary Increase	\$7.7
School Staff and Resources	\$6.9
Quality Education Investment Act (SB1133)	(\$17.1)
Reduced Cost from Enrollment Decline	(\$39.6)
2014-15 One-time Items	(\$42.1)
Total 2015-16 Known Changes	<u>\$73.6</u>

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

	(in \$million)
	<u>Amounts</u>
LCFF Proportionality Requirement	\$38.8
2% Salary Increase	\$11.9
School Staff and Resources	\$3.5
Federal, State, and Local Grants	\$3.5
Sick Leave for All (AB1522)	\$2.4
2014-15 One-time Items	(\$7.2)
All Others	(\$2.9)
Total 2015-16 Known Changes	<u>\$50.0</u>

2014-15 Second Interim

GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2015-16 and 2016-17

Major Expenditure Assumptions for 2015-16 (continued)

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 10.73%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 12.6%, an increase of .83% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2012-2014 Health and Welfare Agreement. Funding for the calendar years 2015 and 2016 is at the 2014 Per Participant level plus \$27 million, which represents 50% of the estimated increase in premium costs. OPEB contribution for the year is \$113.6 million.
4. **Other Expenses (4000-6000)** are based on 2014-15 level adjusted for known changes that are either increases or decreases. The following are major known changes affecting Other Expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$15.7 million.
 - b. \$30 million for Spring textbook allocation is included should there be a required adoption for 2016-17. Assembly Bill X4 2 (Chapter 2, Statutes of 2009-10 Fourth Extraordinary Session) signed on July 28, 2009, suspended the process and procedures for adopting instructional materials, including framework revisions, until the 2013-14 school year. Senate Bill 70 (Chapter 7 of the Statutes of 2011) extended that suspension until the 2015-16 school year.
 - c. Exclusion of 2014-15 one-time items
 - Common Core State Standards \$47.4 million
 - COPs Capital Projects \$ 2.5 million
 - Textbooks (Carryover) \$27.1 million
 - 6th & 7th Grade Math Adoption \$ 9.0 million
 - Board Election Expense \$ 3.1 million
 - d. Includes distribution of direct-funded charter schools' share of the Special Ed. AB602 and Federal IDEA which totals to \$7 million.
5. **Ongoing and Major Maintenance Account** reverts to 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** is at 1% of total General Fund Expenditures and Other Financing Uses.

Los Angeles Unified School District

2014-15 Second Interim

GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2015-16 and 2016-17

Major Expenditure Assumptions for 2015-16 (continued)

7. **Indirect Cost Rate** is at 3.86%.
8. **Other Adjustments** of \$113.3 million represent balancing proposals or recommendations that will be submitted to the Board of Education to address the shortfall in 2015-16.
9. **Assigned Balances** includes \$108 million reserved for salary increase for bargaining units that have not settled based on the District's current proposal.

Major Expenditure Assumptions for 2016-17

1. **Certificated Salaries** are based on 2015-16 level adjusted for known changes that are either increases or decreases. The following are known changes from 2015-16 to 2016-17 affecting certificated salaries:

	(in \$million)
<u>Certificated Salaries</u>	<u>Amounts</u>
Step and Column Salary Adjustment	\$30.8
LCFF Proportionality Requirement	\$29.8
Sick Leave for All (AB1522)	\$10.1
2.5% Salary Increase	\$9.0
2015-16 One-time Items	(\$14.4)
Federal, State, and Local Grants	(\$18.5)
Quality Education Investment Act (SB1133)	(\$26.1)
Reduced Cost from Enrollment Decline	(\$42.9)
All Others	(\$1.8)
Total 2016-17 Known Changes	<u>(\$24.0)</u>

Los Angeles Unified School District

2014-15 Second Interim

GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2015-16 and 2016-17

Major Expenditure Assumptions for 2016-17 (continued)

2. **Classified Salaries** are based on 2015-16 level adjusted for known changes that are either increases or decreases. The following are known changes from 2015-16 to 2016-17 affecting classified salaries:

	(in \$million)
	<u>Amounts</u>
2.5% Salary Increase	\$15.0
LCFF Proportionality Requirement	\$3.4
Sick Leave for All (AB1522)	\$2.5
Quality Education Investment Act (SB1133)	(\$1.1)
2015-16 One-time Items	(\$4.6)
Federal, State, and Local Grants	(\$5.4)
All Others	(\$0.1)
Total 2016-17 Known Changes	<u>\$9.7</u>

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 12.58%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 15.0%, an increase of 2.4% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2012-2014 Health and Welfare Agreement. Funding for the calendar years 2016 and 2017 is at the 2014 Per Participant level plus \$27 million, which represents 50% of the estimated increase in premium costs. OPEB contribution for the year is \$170.3 million.
4. **Other Expenses (4000-6000)** are based on 2015-16 level adjusted for known changes that are either increases or decreases. The following are major expenditure assumptions affecting Other Expenses (4000-6000):
- Inflation on cost of supplies and materials, including utilities and telecommunication of \$11.5 million.
 - LCFF Proportionality Requirement of \$ 11.7 million.
 - Includes distribution of direct-funded charter schools' share of the Special Ed. AB602 and Federal IDEA which totals to \$6 million.

Los Angeles Unified School District

2014-15 Second Interim

GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2015-16 and 2016-17

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** is at 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.30%.
8. **Other Adjustments** of \$374.5 million represent balancing proposals or recommendations that will be submitted to the Board of Education to address the shortfall in 2016-17.
9. **Assigned Balances** includes \$176.6 million reserved for salary increase for bargaining units that have not settled based on the District's current proposal.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2014-15)	483,761.61	485,051.93	0.3%	Met
1st Subsequent Year (2015-16)	470,112.31	469,568.94	-0.1%	Met
2nd Subsequent Year (2016-17)	455,233.79	456,668.77	0.3%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	644,439	643,635	-0.1%	Met
1st Subsequent Year (2015-16)	635,476	636,911	0.2%	Met
2nd Subsequent Year (2016-17)	627,941	626,600	-0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	537,267	662,140	81.1%
Second Prior Year (2012-13)	507,596	655,494	77.4%
First Prior Year (2013-14)	619,977	653,826	94.8%
		Historical Average Ratio:	84.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **84.9%**

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 A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	613,582	643,635	95.3%	Not Met
1st Subsequent Year (2015-16)	603,784	636,911	94.8%	Not Met
2nd Subsequent Year (2016-17)	594,188	626,600	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 NDT 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 ADA to enrollment standard excludes charter schools P-2 ADA data for FY 11-12 and 12-13, while the CBEDS enrollment includes charter schools. To align the ADA with the CBEDS enrollment, charter schools ADA are now included beginning FY 13-14.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2014-15)	4,963,123,354.00		
1st Subsequent Year (2015-16)	5,105,535,962.00	5,228,164,221.00	2.4%	Not Met
2nd Subsequent Year (2016-17)	5,245,436,007.00	5,329,017,878.00	1.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Gap funding percentage increased from 20.68% in First Interim to 32.19% in Second Interim for 2015-16.

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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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 (2011-12)	2,943,356,588.30	3,121,393,451.14	94.3%
Second Prior Year (2012-13)	2,997,079,807.40	3,368,650,308.55	89.0%
First Prior Year (2013-14)	3,201,716,163.77	3,697,752,012.72	86.6%
	Historical Average Ratio:		90.0%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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):	87.0% to 93.0%	87.0% to 93.0%	87.0% to 93.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	3,367,019,362.00	3,817,710,043.97	88.2%	Met
1st Subsequent Year (2015-16)	3,623,670,539.00	4,046,020,054.00	89.6%	Met
2nd Subsequent Year (2016-17)	3,759,940,189.66	3,894,499,658.06	96.5%	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)

2016-17 Total Expenditures include Other Adjustments of negative \$374.5 million. Other Adjustments represent balancing proposals or recommendations that will be submitted to the Board to address shortfall in 2016-17. Most of the Other Adjustments will affect salaries and benefits. Once these adjustments are identified and reflected in the appropriate object of expenditure, ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures will be brought to within standard.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	621,043,146.00	620,491,089.00	-0.1%	No
1st Subsequent Year (2015-16)	647,870,593.00	646,919,759.00	-0.1%	No
2nd Subsequent Year (2016-17)	612,187,698.00	610,142,608.00	-0.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	760,826,723.00	762,485,993.00	0.2%	No
1st Subsequent Year (2015-16)	636,174,336.00	733,311,661.00	15.3%	Yes
2nd Subsequent Year (2016-17)	630,950,741.00	639,627,167.00	1.4%	No

Explanation:
(required if Yes)

2015-16 Other State Revenue for 2nd Interim reflects the discretionary funds proposed to pay for prior year mandate claims. The estimated amount for 2015-16 based on 2014-15 estimated P-2 ADA and \$180 per ADA is \$92.3 million.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	117,316,978.00	121,385,958.00	3.5%	No
1st Subsequent Year (2015-16)	136,892,148.00	122,572,988.00	-10.5%	Yes
2nd Subsequent Year (2016-17)	146,006,890.00	121,163,710.00	-17.0%	Yes

Explanation:
(required if Yes)

The reduction of Other Local Revenue for both 2015-16 and 2016-17 is mostly due TRANS interest income. Since there is no planned issuance, no TRANS interest income is being projected for 2015-16 and 2016-17 in the 2nd Interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	283,907,106.90	303,717,662.21	7.0%	Yes
1st Subsequent Year (2015-16)	321,467,658.00	336,429,096.00	4.7%	No
2nd Subsequent Year (2016-17)	290,290,918.22	307,805,122.80	6.0%	Yes

Explanation:
(required if Yes)

The increase in 2014-15 from First Interim is mainly due to book purchases in the current year. The increase in 2016-17 is mostly due to an increase in expenditure to meet the proportionality requirement.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	760,890,395.00	770,715,306.00	1.3%	No
1st Subsequent Year (2015-16)	818,306,765.00	844,836,528.00	3.2%	No
2nd Subsequent Year (2016-17)	827,706,454.00	820,219,100.50	-0.9%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	1,499,186,847.00	1,504,363,040.00	0.3%	Met
1st Subsequent Year (2015-16)	1,420,937,075.00	1,502,804,408.00	5.8%	Not Met
2nd Subsequent Year (2016-17)	1,389,145,329.00	1,370,933,485.00	-1.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	1,044,797,501.90	1,074,432,968.21	2.8%	Met
1st Subsequent Year (2015-16)	1,139,774,423.00	1,181,265,624.00	3.6%	Met
2nd Subsequent Year (2016-17)	1,117,997,372.22	1,128,024,223.30	0.9%	Met

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

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

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

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

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

2015-16 Other State Revenue for 2nd Interim reflects the discretionary funds proposed to pay for prior year mandate claims. The estimated amount for 2015-16 based on 2014-15 estimated P-2 ADA and \$180 per ADA is \$92.3 million.

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

The reduction of Other Local Revenue for both 2015-16 and 2016-17 is mostly due TRANS interest income. Since there is no planned issuance, no TRANS interest income is being projected for 2015-16 and 2016-17 in the 2nd Interim.

- 1b. **STANDARD MET** - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	63,904,366.61	102,492,163.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		101,583,222.00	

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

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1996)
- 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	1.8%	1.0%	1.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.6%	0.3%	0.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	119,017,426.08	3,963,642,732.97	N/A	Met
1st Subsequent Year (2015-16)	54,284,404.43	4,199,511,638.00	N/A	Met
2nd Subsequent Year (2016-17)	203,498,513.21	4,050,426,791.79	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 MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYP1, Line D2)	Status
Current Year (2014-15)	746,073,439.36	Met
1st Subsequent Year (2015-16)	762,958,485.79	Met
2nd Subsequent Year (2016-17)	987,292,677.10	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 (2014-15)	757,771,840.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$64,000 (greater of)	0	to	300
4% or \$64,000 (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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	613,582	603,784	594,188
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): _____

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,192,404,104.21	6,482,660,509.00	6,277,823,726.69
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,192,404,104.21	6,482,660,509.00	6,277,823,726.69
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	61,924,041.04	64,826,605.09	62,778,237.27
6. Reserve Standard - by Amount (\$64,000 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)	61,924,041.04	64,826,605.09	62,778,237.27

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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)	45,050,808.05	26,268.51	38,386.14
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)	110,426,588.05	65,402,048.51	65,414,166.14
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	1.78%	1.01%	1.04%
District's Reserve Standard (Section 10B, Line 7):	61,924,041.04	64,826,605.09	62,778,237.27
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The reserve levels above include Other Adjustments of \$113.3 million in 2015-16 and \$374.5 million in 2016-17 which represent balancing proposals or recommendations that will be submitted to the Board to address shortfall in 2015-16 and 2016-17.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(928,750,373.98)	(904,829,359.95)	-2.6%	(23,921,014.03)	Met
1st Subsequent Year (2015-16)	(1,053,888,535.85)	(1,057,023,892.57)	0.3%	3,135,356.72	Met
2nd Subsequent Year (2016-17)	(1,094,252,738.00)	(1,095,472,960.00)	0.1%	1,220,222.00	Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	757,116.00	756,683.00	-0.1%	(433.00)	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	157,325,054.00	150,199,237.00	-4.5%	(7,125,817.00)	Met
1st Subsequent Year (2015-16)	151,290,957.00	153,491,584.00	1.5%	2,200,627.00	Met
2nd Subsequent Year (2016-17)	152,665,476.73	155,927,133.73	2.1%	3,261,657.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	7	Various Funds	Fund 01 - Objects 7438 & 7439	2,161,709
Certificates of Participation	21	Various Funds	Fund 56 - Objects 7438 & 7439	365,858,657
General Obligation Bonds	20	Tax Levy	Fund 51 - Objects 7433 & 7434	10,545,135,000
Supp Early Retirement Program				
State School Building Loans		Tax Levy	Fund 53 - Objects 7432 & 7438	0
Compensated Absences		Various Funds	Various	59,879,438

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

Children's Center Fac Revolving Ln	7	Child Development Fund	Fund 12 - Objects 7438 & 7439	554,400
CA Energy Commission Loan		General Fund	Fund 01 - Objects 7438 & 7439	0
Retirement Bonus		Various Funds	Various	67,940,482
Early Retirement Incentive	0	Various Funds	Various	0
TOTAL:				11,041,529,686

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	913,927	700,826	523,315	352,729
Certificates of Participation	46,559,575	50,355,396	43,891,897	43,274,502
General Obligation Bonds	878,638,868	824,819,994	913,203,958	881,107,112
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	62,743,229	59,879,438	57,543,591	54,620,221

Other Long-term Commitments (continued):

Children's Center Fac Revolving Ln	79,200	79,200	79,200	79,200
CA Energy Commission Loan	0	0	0	0
Retirement Bonus	5,363,890	6,111,153	6,031,406	5,835,981
Early Retirement Incentive	12,036,826	0	0	0
Total Annual Payments:	1,006,335,515	941,946,007	1,021,273,367	985,269,745
Has total annual payment increased over prior year (2013-14)?	No	No	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in general obligation bond payments will be funded from property tax levies.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	10,901,982,000.00	10,901,982,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,901,982,000.00	10,901,982,000.00

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

Actuarial	Actuarial
-----------	-----------

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

Jul 03, 2014	Jul 03, 2014
--------------	--------------

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2014-15)	868,620,000.00	868,620,000.00
1st Subsequent Year (2015-16)	868,620,000.00	868,620,000.00
2nd Subsequent Year (2016-17)	868,620,000.00	868,620,000.00

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

Current Year (2014-15)	345,459,225.00	337,191,099.00
1st Subsequent Year (2015-16)	434,400,000.00	434,400,000.00
2nd Subsequent Year (2016-17)	490,700,000.00	490,700,000.00

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

Current Year (2014-15)	N/A	N/A
1st Subsequent Year (2015-16)	321,900,000.00	321,900,000.00
2nd Subsequent Year (2016-17)	321,900,000.00	321,900,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2014-15)	37,483	37,476
1st Subsequent Year (2015-16)	37,263	37,263
2nd Subsequent Year (2016-17)	38,206	38,206

4. Comments:

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

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

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	624,354,839.00	635,945,839.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2014-15)	141,051,502.00	148,851,378.00
1st Subsequent Year (2015-16)	147,918,809.00	147,918,809.00
2nd Subsequent Year (2016-17)	154,600,000.00	154,600,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2014-15)	141,051,502.00	148,851,378.00
1st Subsequent Year (2015-16)	147,918,809.00	147,918,809.00
2nd Subsequent Year (2016-17)	154,600,000.00	154,600,000.00

4. Comments:

Included above are the Workers' Compensation Fund and Liability Self Insurance Fund.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?
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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	35,523.7	36,574.1	36,100.1	35,593.1

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

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

5. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
349,964,470	338,250,935	338,250,935
100.0%	100.0%	100.0%

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

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

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
32,191,520	31,066,261	30,788,462

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	15,030.0	15,641.3	15,613.3	15,582.8

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
225,061,097	217,528,158	217,528,158
100.0%	100.0%	100.0%

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

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

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	4,993.4	5,263.9	5,263.9	5,263.9

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

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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.)

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

**Glossary of Terms
FY 2014-15 Second Interim**

1P	First Interim Financial Report - financial projections which include actuals through October 31 and is due December 15.
2P	Second Interim Financial Report - financial projections which include actuals through January 31 and is due March 15.
ADA	Average daily attendance
P-1 ADA	First Principal Apportionment ADA. ADA count from July 1 through the last school month ending on or before December 31 of a school year.
P-2 ADA	Second Principal Apportionment ADA. ADA count from July 1 through the last school month ending on or before April 15 of a school year.
Annual ADA	ADA count from July 1 through June 30.
AB 602 Funding Model	Provides funding to the SELPAs (special education local plan area) based on a rate per unit of ADA, with an annual cost-of-living adjustment and adjustment for growth (or decline).
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
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

2015-16 Fiscal Stabilization Plan

Ongoing Solutions

Ongoing Reduction to District Programs:

Central Office Reduction
School Readiness Language Development Programs

Realignment

Redesign of Program to address priorities and goals:

Arts Program
After School Program
Maintenance and Operations

One-Time Funding

Use of One-time funds:

Redevelopment funds
Bond projects

The Proposed Fiscal Stabilization Plan for 15-16 includes ongoing solutions, realignment of programs and one-time funding sources.

As limited one-time funding sources are depleted, the District will need to address additional reductions in 16-17 unless alternative on-going funding sources and/or additional program realignment and efficiencies are identified.

The District also continues to explore other “out of the box” solutions such as the strategic use of one time funds that could result in ongoing revenues.

Focus areas such as special education, attendance and cafeteria will also be reviewed for improvements and efficiencies.

The District’s structural deficit needs to be addressed across three years to ensure fiscal sustainability in the long run.

2015-16 Fiscal Stabilization Plan (in millions)

Item	15-16 Estimated Amount	Estimated FTE	16-17 Estimated Amount	Estimated FTE	Description
Second Interim Deficit	\$ (158.3)		\$ (374.6)		
Balances from Prior Year	\$ 45.1		\$ 19.7		
Ongoing Solutions					
Central Office Reduction	\$ 16.	115	\$ 16.	115	Reduction to central offices.
School Readiness Language Development Programs (SRLDP)	\$ 16.	280	\$ 16.	280	A 45% reduction in the SRLDP classes. Space and funding permitting, families will be offered opportunities in Early Childhood Education programs
To be Determined	\$ -		\$ 282.		Additional reduction/solutions needed to address 16-17 deficit.
Total Expenditure Program Reduction	\$ 32.	395	\$ 314.	395	
Realignment of Programs					
After School Programs	\$ 7.3		\$ 7.3		Beginning in the 2015-16 school year, the Youth Services After School Program will be restructured to address the changing needs of our targeted youth.
Arts Programs	\$ 18.6		\$ 18.6		A redesign of the District existing Arts program to better serve targeted students. (TBD)
Ongoing & Major Maintenance	\$ 15.		\$ 15.		Portion of the additional Ongoing & Major Maintenance funds will be focused toward our targeted student population.
Total Program Realignment	\$ 40.9		\$ 40.9		
Additional Onetime Sources of Funds					
Flexible Use of Redevelopment Dollars	\$ 30.		\$ -		Flexibility allowed for the use of these funds for maintenance purposes.
Bond-Eligible Maintenance Project	\$ 30.		\$ -		
Additional Onetime Funds	\$ 60.		\$ -		
Revised Balance	\$ 19.7		\$ (0.)		

Ongoing Reduction to District Programs

As the District experienced decreasing revenues and increasing cost, the District needs to continue to ensure that staffing and services are adjusted to the appropriate levels.

A better alignment of program costs with its corresponding revenues will also need to occur. For instance, there are several funding source that no longer received any cost of living increases and have been frozen at prior year levels yet the associated program costs are increasing.

The District needs to prioritize the various program components, contain cost within funding sources and ensure that programs are design to provide better instructional focus to our students.

Central Office Reduction

Proposed Reduction: \$16 million

Resources that support school sites and the daily operation of the District. Reduction by divisions is shown in table below.

Division Group	Division Name	FTE	Proposed Reduction
Communications & Media Relations	COMMUNICATIONS(KLCS,TRANSLATION & COMM-CENTRAL OFF)	8	\$ 0.9
	GENERAL SUPERINTENDENT	3	\$ 0.4
Communications & Media Relations Total		11	\$ 1.3
Facilities	ASSET MANAGEMENT	2	\$ 0.3
	MAINTENANCE & OPERATIONS	8	\$ 0.9
	PROGRAM SUPPORT SERVICES	-	\$ 0.2
Facilities Total		10	\$ 1.4
OCISS	ADULT & ALTERNATIVE EDUCATION	4	\$ 0.5
	CURRICULUM AND INSTRUCTION	1	\$ (0.0)
	DEPUTY SUPERINTENDENT OF INSTR	1	\$ 0.2
	INTENSIVE SUPPORT & INTRVNTN	1	\$ 0.2
	SECONDARY EDUCATION PROGRAMS	1	\$ 0.1
	TALENT MANAGEMENT DIVISION	3	\$ 0.3
OCISS Total		11	\$ 1.2
Office of Educational Services	BEYOND THE BELL	1	\$ 0.2
	DIV OF ADULT & OCCUPATION ED	2	\$ 0.1
	ENVIRONMENTAL HEALTH & SAFETY DIVISION	1	\$ 0.3
	PROCUREMENT SERVICES	1	\$ 0.1
	SCHOOL OPERATIONS	2	\$ 0.2
	STUDENT HEALTH & HUMAN SERVICES	2	\$ 0.3
	TRANSPORTATION SERVICES	3	\$ 0.3
Office of Educational Services Total		12	\$ 1.5
Office of the Chief Financial Officer	ACCOUNTING & DISBURSEMENTS DIVISION	10	\$ 0.9
	BUDGET SERVICES & FINANCIAL PLANNING DIV.	9	\$ 1.0
	PAYROLL SERVICES	6	\$ 0.6
Office of the Chief Financial Officer Total		25	\$ 2.4
	DATA & ACCOUNTABILITY	3	\$ 0.5
	GENERAL COUNSEL	1	\$ 1.5
	GOVERNMENT RELATIONS	1	\$ 0.1
	HUMAN RESOURCES	11	\$ 2.0
	INFORMATION TECHNOLOGY DIVISION	21	\$ 3.0
	PERSONNEL COMMISSION	6	\$ 0.5
	SCHOOL POLICE	3	\$ 0.3
Grand Total		115	\$ 15.8

School Readiness Language Development Programs

Proposed Reduction: \$16 million (in 2015-16) and \$36 million (in 16-17)

The School Readiness Language Development Program is a two hour and thirty-five minute program, five days a week, enrolling 18 students per class. The length of the program, which includes either breakfast or lunch, is minimal to provide students with a quality program that focuses on social emotional development, language and literacy appropriate to the preschool child. The California Preschool Learning Foundations describe a quality program that “offers children environments and experiences that encourage active, playful exploration and experimentation”.

The Transitional Kindergarten (TK) program, as prescribed by California Education Code and policy developed by the California Department of Education, also uses The California Preschool Learning Foundations as the pre-kindergarten standards.

In order to provide high quality preschool programs as aligned to our District’s commitment to the Race to the Top Early Learning Challenge Grant as well as high quality prekindergarten programs (Transitional Kindergarten) the ECE Division must purchase a preschool curriculum that can be implemented in the EECs, the State Preschools, and the Transitional Kindergarten classrooms. The current preschool curriculum was purchased in approximately 2003 and has not been updated nor additional materials purchased for a number of years. There is no current developmentally appropriate curriculum for TK based on the Preschool Foundations. The Transitional Kindergarten classrooms are currently using the Kindergarten Treasures curriculum.

The cost of purchasing curricular materials, training teachers, principals, education aides, and teacher assistants, and supporting the implementation of a new curriculum will be an investment of approximately \$6M which will be funded in 2015-16.

Future Enhancement of Pre-Kindergarten Programs

In order to improve high quality pre-kindergarten options for as many of our future LAUSD students as possible, it is recommended to use the rest of this year and the 2015-16 school year to thoughtfully plan, in collaboration with AALA, UTLA, LACOE and CDE, an enhancement of the current Transitional Kindergarten (TK) Program. A well-developed, coherent plan will be presented to significantly enhance the TK program for more students. The enhanced TK program will benefit students newly enrolled in LAUSD. Potential TK students are not the priority for enrollment in SRLDP. In other words, a child turning 4 in September or October would likely not gain access to SRLDP.

An enhancement of the TK program year could include:

- Enrolling additional students in TK who would otherwise be age eligible for Kindergarten would provide the following advantages:
 - Students who would truly benefit from the gift of time of an additional year in a pre-kindergarten program would be provided the appropriate developmental environment as well as an opportunity to fully develop appropriate academic language.
 - English Learners would benefit from an additional year of English language instruction.
 - Children who have not been able to participate in a high quality preschool program

would benefit from a quality program that focuses on social emotional development, language and literacy appropriate to the preschool child.

- Schools could organize classrooms in such a way that there would be more straight TK classrooms rather than the current organization. (approximately 61% of our TK classrooms are combination K/TK)
- Improved training for TK teachers in California Preschool Foundations which are the standards for TK classrooms.
 - CDE is providing funds for specific TK teacher training which we would be well positioned to receive.

SRLDP Phase Out Scenario:

%Decrease	Budget Savings	#Classrooms Reduced	# Students Reduced	# Teachers Reduced	# TAs Reduced
45%	\$16,459,805.25	140	5,040	140	140

%Program funded	Budget Required	#Classrooms	# Students	# Teachers	# TAs
55%	\$20,117,539.75	171	5,076	171	171

Methodology for cuts at 45%:

Rank current SRLDP schools by LCAP Student Index (unduplicated count of F/R Lunch, ELs, Foster Youth)

- Top 171 schools retain program
- Of the top 171 schools, twelve sites have current enrollment of < 29. The current thinking is to keep them on the list of sites as, with other closures, these programs will likely increase. The Early Childhood Education Division will monitor these schools during the 2015-16 school year and make adjustments as appropriate the following year.

The attached spreadsheet indicates the schools that would retain the SRLDP program at 55% and schools that will lose the program. Programs that are eliminated do not affect any current LAUSD students. Additionally, a count of proposed sites by ESC and Board District is included.

The District needs to prioritize the various program components, contain cost within funding sources and ensure that programs are design to provide better instructional focus to our students. This change is needed now first to ensure a better aligned quality program and secondly, because we must protect against encroachment in programs. Here the funding source no longer receives any cost of living increases and is frozen at prior year levels yet the associated program costs are increasing.

The School Readiness Language Development Program (SRLDP) is funded out of Local Control Funding formula's add-on for integration funds. This portion of the formula is static at the 2012-13 levels. These dollars are used for a number of Districtwide programs such as magnet programs, magnet transportation, class size reduction programs for schools as well as early childhood education support. Additionally, The Early Childhood Education Division is committed to continually monitoring facility

Ongoing
Solutions



improvements and licensing relationships in order to take advantage of **future** allocations of resources, in the form of preschool seats, from CDE.



Realignment of District Programs

Realignment of programs to support our neediest students in LAUSD:

When the Local Control Funding Formula (LCFF) was approved by the Legislature, the intent was to realign state education funding in a manner that provided for additional resources to students with the greatest needs in districts throughout the state. We have embraced the same effort in LAUSD by reviewing and taking into consideration how existing programs and services can more effectively support our neediest students in the District. Through the development of the Equity-Based Index and the realignment of local programs, LAUSD is ensuring it is providing for an equitable distribution of services amongst all students in the District while also specifically benefiting the targeted student populations under LCFF.

Arts Education

Proposed Realignment: \$18.6 million

The Arts Education Branch advocates a paradigm shift in how it administers K-12 arts personnel resources, and related services. We are now in the process of assessing our arts programming through twelve different student oriented filters executed in an Arts Equity Index survey. The result will be an Arts Equity Index that will assign how arts personnel and resources are to be administered to each school. This is a foundational shift from enrollment-only based decisions of support to decisions now based on student identification factors such as the Student Equity Index (which includes Title I, English Language Learners, and Foster Care students), lack of arts access, and teacher preparedness in arts pedagogy. These factors, often overlooked, undeniably create artistic poverty and inequality, dramatically impacting the quality of arts instruction, the amount of arts personnel, and the depth of arts resources secured for each school.

Given that approximately 84% of all LAUSD schools have significant identified targeted needs populations, application of a more definitive equity filter to the assignment of arts personnel and resources, allows the arts as a strategy, to support academic achievement in these students, and to flourish with the populations that need it most.

This new paradigm will call for the Arts Education Branch to not only manage the elementary arts program, but expand into supporting secondary schools beyond their Local Control Funding Formula (LCFF) allocations to address the dire equity needs in middle and high schools. It is realized that there will not be enough discreet arts teachers to provide full equity from a teacher resource for all schools this first year, so strategic teacher assignment will be applied as appropriate. In efforts to insure that more schools receive a satisfactory level of arts programming, additional supplies and resources beyond the LCFF school budget will be allocated per the arts equity index. This includes that strategic use of community arts partners, the implementation of an expanded Creative Network of arts integration instruction, externally secured funding, and corporate in-kind support will be distributed per the arts equity index.

This, along with schools being able to use the arts as a means to achieve Title I goals in academic core curriculum subjects for the promotion of student achievement, and other creative instructional strategies like using zero and 7th periods for arts classes, will allow all schools to move towards an



acceptable arts programming level.

The overriding premise of this new design is to provide arts support to schools in proportion to their level of need so that all students can experience the benefits of arts excellence. The scale of need is articulated in the arts equity index that assigns levels for all LAUSD schools K-12 based on their student equity index and the scope of their provided arts instruction and resources. The equity index levels are:

- | | |
|------------------|----------------|
| 1 - Non-Existent | 4 - Developing |
| 2 - Basic | 5 - Strong |
| 3 - Emerging | 6 - Excelling |

The goal is to have all LAUSD schools at a level no lower than Developing within three years.

After School Program

Proposed Realignment: \$7 million

Beyond the Bell ensures that all children and youth in the Los Angeles Unified School District have access to high quality, safe, and supervised education, enrichment, and recreation programs that engage and inspire learning and achievement beyond the regular school day.

Beginning in the 2015-16 school year, the Youth Services After School Program will be enhanced to address the changing needs of our targeted youth. The goals of the program will be expanded to provide specific nutrition, fitness and enrichment activities that best meet the needs of the participants including targeted populations of foster youth, low income and English learners. The organized activities will promote good-health and self-esteem. Importance will be placed on teaching youth to make informed decisions on healthy food options and to engage in daily moderate to vigorous physical activity. The program will emphasize recreational play that develops basic movement skills, strong and healthy bodies, teamwork, sportsmanship, cooperative social skills and activities that reinforce the skills learned in the regular instructional program. In addition, the tenets and teaching model of the national CHARACTER COUNTS! Program will be implemented to instill and reinforce good character.

A daily “homework time” will be added to the Youth Services After School Program. Students will be provided a designated area to work on their homework. Staff will help students to stay on task and ensure that homework is available for parents and guardians to check and review with their children. Staff will be trained in restorative justice techniques to assist students in resolving conflicts and provide students strategies they can use to foster positive peer relationships.

The Youth Services After School Program will change from a drop-in, permissive program to one that requires parents and guardians to enroll their children and for students to sign-in and sign-out each time they come to the program.

Continuing in 2015-16 school year, the elementary school program is available for elementary school students in grades second through fifth/sixth. The middle school program is provided for student in grades sixth through eighth. Outreach to include foster youth, low income and English learners will be a priority of staff.



Maintenance & Operation

Proposed Realignment: \$15 million

Portion of the increase in the ongoing major maintenance budget will be used to provide additional services to the District's targeted student populations. Some of the new programs that address the needs of the targeted students are as follows:

- An expanded Site Assigned Maintenance Worker (SAMW) program. This is a new service delivery method that M&O initiated two years ago and has been well received by the schools that received this resource. The program consists of a Maintenance Worker who is assigned daily to the same school site and is under the day-to-day supervision of the site Plant Manager. The SAMW performs semi-skilled repairs to the school facilities. The SAMW can respond immediately to repair needs that do not require journeyman level expertise. Most service calls fit in this category. By increasing the number of school sites that receive this resource, more repairs will be performed, and will be done more efficiently than the traditional way of dispatching a technician from a Field Office. The school sites that receive this resource will be those that have the greatest number of targeted students under the LCFF.
- A creation of Maintenance Tiger Team to address school specific maintenance issues. There will be 7 Maintenance Tiger teams established, one for each M&O Field Office. Each team will be comprised of an Electrician, Plumber, Carpenter, Painter and Maintenance Worker. The teams will spend a week at each elementary school and two weeks at each secondary school to perform repair and small renovation projects. The team will report to the Complex Project Manager who will work with site administrators to develop and prioritize the project list for each site. Using the dedicated Tiger Team for the execution of repair and small renovation projects will improve the condition of the facility and support the educational program. The school sites that have the greatest number of targeted students under the LCFF will be given a higher priority for receiving this resource.



One-Time Sources of Funds

One-time funds are resources that the District's receives intermittently during a given fiscal year. These funds do not provide a stable funding source for any of the District's ongoing costs. Using these funds as a solution makes the succeeding year's on-going deficit worst. By pushing to solve the problem in the next year, the problem to be solved gets bigger.

The District needs to remain cautious in the use of one-time funding for on-going purposes. In order to maximize the benefit of one-time funding, the District will need to think strategically on how to invest one-time limited funds in initiatives with associated one-time costs but have ongoing returns in either efficiency cost savings or a better and improved programs for our students.

The following solution proposed below provides the District time to identify permanent and sustainable on-going solutions that will address the District ongoing deficits. The District needs to use this time to start looking for pathways now. The deficit problem needs to be solved in an on-going manner to ensure a stable and viable future for our schools.

Flexible use of Redevelopment Dollars

Estimated Amounts: \$30 million

The use of available balances of redevelopment pass-through revenue for the purpose of making eligible routine maintenance.

Bond-eligible Maintenance projects

Estimated Amounts: \$30 million

Exploring the use of bond-funded major replacement projects for the purposes of meeting a portion of the 3% requirement.

Currently, these are coded as one-time solutions, but as more maintenance projects are identified as bond-eligible there are also potential savings that could be captured in the out years.

SRLDP SITES TO REMAIN OPEN Revised March 3, 2015

	LOC	SRLDP	Enrollment Capacity 2014-15	Enrollment 2/12/15 MISIS	% of Capacity	Comments	ESC	Board District	ST Index %age	MISC	ESC	ESC Counts	BD DISTRICT	BD DISTRICT COUNT
1	2392	OLYMPIC PC	36	36	100.0%	open	E	2	184%					
2	2392	OLYMPIC PC	36	35	97.2%	open	E	2	184%					
3	2383	ESPERANZA EL	36	36	100.0%	open	E	2	180%		ESC-N	41	1	24
4	4776	PRIMARY ACADEMY	36	33	91.7%	open	N	6	176%		ESC-S	50	2	37
5	7301	24TH ST EL	36	36	100.0%	open	XP	1	173%		ESC-W	19	3	10
6	2544	MACARTHUR PARK VPA	36	36	100.0%	open	E	2	173%		ESC-E	55	4	3
7	4589	HOOVER EL	36	36	100.0%	open	E	2	171%		ISIC	6	5	33
8	4589	HOOVER EL	36	34	94.4%	open	E	2	171%		TOT	171	6	30
9	5302	MIDDLETON PC	36	36	100.0%	open	S	5	170%				7	34
10	5302	MIDDLETON PC	36	35	97.2%	open	S	5	170%				TOT	171
11	5466	NEVIN EL	36	33	91.7%	open	E	5	169%					
12	7288	28TH ST EL	36	34	94.4%	open	E	2	167%					
13	4020	BAKEWELL PC	36	34	94.4%	open	S	1	167%					
14	4445	HART ST EL	36	36	100.0%	open	N	3	166%					
15	4775	LANGDON EL	36	35	97.2%	open	N	6	166%					
16	4576	HOOVER PC	36	36	100.0%	open	E	5	165%					
17	2384	POLITI EL	36	36	100.0%	open	E	2	165%					
18	6549	HOLLYWOOD PC	36	16	44.4%	open	W	4	164%	low enrollment				
19	5603	NOBLE EL	36	36	100.0%	open	N	6	162%					
20	6671	SHENANDOAH EL	36	35	97.2%	open	W	1	162%					
21	2041	ALEXANDRIA EL	36	36	100.0%	open	E	2	161%					
22	2041	ALEXANDRIA EL	36	35	97.2%	open	E	2	161%					
23	5884	112TH ST EL	36	28	77.8%	open	S	7	160%	low enrollment				
24	7654	WEST VERNON EL	36	40	111.1%	open	E	7	159%					
25	2219	ASCOT EL	36	36	100.0%	open	E	5	159%					
26	5068	MAIN ST EL	36	36	100.0%	open	E	7	159%					
27	5068	MAIN ST EL	36	36	100.0%	open	E	7	159%					
28	2219	ASCOT EL	36	34	94.4%	open	E	5	159%					
29	4760	KITTRIDGE EL	36	36	100.0%	open	N	3	158%					
30	5329	MIRAMONTE EL	36	36	100.0%	open	S	7	158%					
31	6301	RITTER EL	36	36	100.0%	open	XP	7	158%					
32	6507	SAN PEDRO EL	36	36	100.0%	open	E	2	158%					
33	7356	UNION EL	36	36	100.0%	open	E	2	157%					
34	3426	GARZA PC	36	31	86.1%	open	E	2	157%					
35	6178	RAMONA EL	36	36	100.0%	open	W	5	156%					
36	6452	SAN FERNANDO EL	36	36	100.0%	open	N	6	156%					
37	7589	WADSWORTH EL	36	36	100.0%	open	E	5	156%					
38	7589	WADSWORTH EL	36	32	88.9%	open	E	5	156%					
39	3829	BROADOUS EL	36	28	77.8%	open	N	6	156%	low enrollment				
40	2386	FRANK DEL OLMO EL	36	41	113.9%	open	E	2	155%					
41	2386	FRANK DEL OLMO EL	36	40	111.1%	open	E	2	155%					
42	3137	COHASSET EL	36	32	88.9%	open	N	6	155%					
43	5247	MENLO EL	36	37	102.8%	open	W	1	154%					
44	4548	HOBART BLVD EL	36	36	100.0%	open	E	2	154%					
45	6575	2ND ST EL	36	29	80.6%	open	E	2	154%	low enrollment				
46	6808	61ST ST EL	36	36	100.0%	open	W	1	153%					
47	6808	61ST ST EL	36	36	100.0%	open	W	1	153%					
48	7027	SYLVAN PARK EL	36	36	100.0%	open	N	6	153%					
49	4680	LIZARRAGA EL	36	35	97.2%	open	E	7	153%					
50	7027	SYLVAN PARK EL	36	35	97.2%	open	N	6	153%					
51	3753	FERNANGELES EL	36	28	77.8%	open	N	6	153%	low enrollment				
52	3808	52ND ST EL	36	35	97.2%	open	W	1	152%					
53	7904	WOODLAWN EL	36	34	94.4%	open	S	5	152%					
54	6685	SHERIDAN ST EL	36	44	122.2%	open	E	2	151%					
55	3151	COLDWATER CYN EL	36	37	102.8%	open	N	3	151%					
56	4041	GARDENA EL	36	36	100.0%	open	S	7	151%					
57	7068	TELFAIR EL	36	36	100.0%	open	N	6	151%					
58	3932	49TH ST EL	36	33	91.7%	open	E	7	151%					
59	3205	COMPTON EL	36	25	69.4%	open	S	7	151%	low enrollment				
60	5781	FLOURNOY EL	36	36	100.0%	open	XP	7	150%					

SRLDP SITES TO REMAIN OPEN Revised March 3, 2015

	LOC	SRLDP	Enrollment Capacity 2014-15	Enrollment 2/12/15 MISIS	% of Capacity	Comments	ESC	Board District	ST Index %age	MISC	ESC	ESC Counts	BD DISTRICT	BD DISTRICT COUNT
61	3574	SEDAK EL	36	36	100.0%	open	N	6	150%					
62	7521	VICTORY EL	36	36	100.0%	open	N	6	150%					
63	5521	95TH ST EL	36	34	94.4%	open	W	1	150%					
64	2658	BURTON EL	36	36	100.0%	open	N	6	149%					
65	4315	GULF EL	36	36	100.0%	open	S	7	149%					
66	4493	HAZELTINE EL	36	36	100.0%	open	N	6	149%					
67	6123	PLUMMER EL	36	36	100.0%	open	N	6	149%					
68	7479	VERMONT EL	36	34	94.4%	open	E	1	149%					
69	5170	LEXINGTON AVE PC	36	29	80.6%	open	E	5	149%	low enrollment				
70	2470	BLYTHE EL	36	36	100.0%	open	N	3	148%					
71	2939	CARSON-GORE ACADEMY	36	36	100.0%	open	W	1	148%					
72	4959	LORETO EL	36	36	100.0%	open	E	5	148%					
73	6027	PARTHENIA EL	36	35	97.2%	open	N	3	148%					
74	4877	LILLIAN EL	36	34	94.4%	open	S	5	148%					
75	5630	NORMANDIE EL	36	34	94.4%	open	W	1	148%					
76	3890	FLORENCE EL	36	45	125.0%	open	S	7	147%					
77	5877	135TH ST EL	36	38	105.6%	open	S	1	147%					
78	5877	135TH ST EL	36	37	102.8%	open	S	1	147%					
79	5582	93RD ST EL	36	36	100.0%	open	S	7	147%					
80	5575	96TH ST EL	36	36	100.0%	open	S	7	147%					
81	2393	LAKE ST PRIMARY	36	36	100.0%	open	E	2	147%					
82	4863	LIBERTY EL	36	36	100.0%	open	S	5	147%					
83	5699	NORWOOD EL	36	36	100.0%	open	E	2	147%					
84	5726	O MELVENY EL	36	36	100.0%	open	N	6	147%					
85	6658	MC KINLEY EL	36	35	97.2%	open	S	7	147%					
86	5016	COUGHLIN EL	36	19	52.8%	open	N	6	147%	low enrollment				
87	5740	118TH ST EL	36	38	105.6%	open	S	7	146%					
88	5863	116TH ST EL	36	36	100.0%	open	S	7	146%					
89	2178	ARAGON EL	36	36	100.0%	open	E	5	146%					
90	3577	BELLINGHAM EL	36	36	100.0%	open	N	6	146%					
91	4945	LORENA EL	36	36	100.0%	open	E	2	146%					
92	6438	RUSSELL EL	36	36	100.0%	open	S	7	146%					
93	6438	RUSSELL EL	36	36	100.0%	open	S	7	146%					
94	6905	STANFORD PC	36	36	100.0%	open	S	5	146%					
95	7438	VAN NUYS EL	36	36	100.0%	open	N	6	146%					
96	4982	LOS ANGELES EL	36	35	97.2%	open	E	2	146%					
97	4096	GATES EL	36	34	94.4%	open	E	2	146%					
98	3577	BELLINGHAM EL	36	30	83.3%	open	N	6	146%					
99	7438	VAN NUYS EL	36	16	44.4%	open	N	6	146%	low enrollment				
100	5836	109TH ST EL	36	36	100.0%	open	S	7	145%					
101	6630	75TH ST EL	36	36	100.0%	open	S	7	145%					
102	6886	BACA ARTS ACAD	36	36	100.0%	open	S	7	145%					
103	3712	FAIR EL	36	36	100.0%	open	N	6	145%					
104	2397	BELVEDERE EL	36	35	97.2%	open	E	2	145%					
105	4642	PACIFIC BLVD SCHOOL	36	35	97.2%	open	S	5	145%					
106	6665	SHARP EL	36	35	97.2%	open	N	6	145%					
107	6426	AMANECEC PC	36	33	91.7%	open	E	2	145%					
108	6630	75TH ST EL	36	31	86.1%	open	S	7	145%					
109	5446	NAPA EL	36	29	80.6%	open	N	3	145%	low enrollment				
110	7534	VINE EL	36	28	77.8%	open	W	4	145%	low enrollment				
111	7274	20TH ST EL	36	36	100.0%	open	E	2	144%					
112	5548	92ND ST EL	36	36	100.0%	open	S	7	144%					
113	3192	COMMONWEALTH EL	36	36	100.0%	open	E	2	144%					
114	3849	FISHBURN EL	36	36	100.0%	open	S	5	144%					
115	4616	HUMPHREYS EL	36	36	100.0%	open	E	2	144%					
116	6021	PARMELEE EL	36	36	100.0%	open	S	7	144%					
117	5548	92ND ST EL	36	35	97.2%	open	S	7	144%					
118	4219	GRAHAM EL	36	35	97.2%	open	S	7	144%					
119	4438	HARRISON EL	36	35	97.2%	open	E	2	144%					
120	2493	BREED EL	36	32	88.9%	open	E	2	144%					

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	LOC	SRLDP	Enrollment Capacity 2014-15	Enrollment 2/12/15 MISIS	% of Capacity	Comments	ESC	Board District	ST Index %age	MISC	ESC	ESC Counts	BD DISTRICT	BD DISTRICT COUNT
1	4641	SAN ANTONIO ELEM	36	35	97.2%		S	5	136%		ESC-N	26	1	28
2	4781	LANKERSHIM EL	36	29	80.6%		N	3	136%	low enrollment	ESC-S	43	2	10
3	6219	RAYMOND AVE EL	36	36	100.0%		W	1	135%		WSC-E	30	3	7
4	6425	ROWAN EL	36	36	100.0%		E	2	135%		ESC-W	31	4	9
5	5849	GRIFFITH JOYNER EL	36	35	97.2%		XP	7	135%		ESC-XP	8	5	33
6	4466	HAWAIIAN EL	36	35	97.2%		S	7	135%		TOT	138	6	19
7	3068	CIENEGA EL	36	36	100.0%		W	1	134%				7	32
8	6005	PARK AVE EL	36	36	100.0%		S	5	134%					138
9	3877	FLETCHER DR EL	36	36	100.0%		E	5	134%					
10	4640	WALNUT PARK EL	36	33	91.7%		S	5	134%					
11	5918	OXNARD EL	36	33	91.7%		N	6	134%					
12	4890	LOCKWOOD EL	36	28	77.8%		E	5	134%	low enrollment				
13	2110	ANATOLA EL	36	28	77.8%		N	6	134%					
14	2082	ALTA LOMA EL	36	36	100.0%		W	1	133%					
15	6164	QUEEN ANNE EL	36	36	100.0%		W	1	133%					
16	7151	WEEMES EL	36	36	100.0%		W	1	133%					
17	5321	MILLER EL	36	36	100.0%		S	1	133%					
18	3671	EUCLID EL	36	36	100.0%		E	2	133%					
19	4192	GLENWOOD EL	36	36	100.0%		N	6	133%					
20	2644	SATURN EL	36	35	97.2%		W	1	133%					
21	2438	BERTRAND EL	36	36	100.0%		N	6	132%					
22	7671	WESTERN EL	36	35	97.2%		W	1	132%					
23	4247	GRAND VIEW EL	36	32	88.9%		W	4	132%					
24	5857	107TH ST EL	36	31	86.1%		XP	7	132%					
25	3973	4TH ST EL	36	36	100.0%		E	2	131%					
26	4295	GRIDLEY EL	36	36	100.0%		N	6	131%					
27	3973	4TH ST EL	36	35	97.2%		E	2	131%					
28	2315	BARTON HILL EL	36	32	88.9%		S	7	131%					
29	2548	BROCKTON EL	36	29	80.6%		W	4	131%					
30	6781	6TH AVE EL	36	40	111.1%		W	1	130%					
31	6880	INDEPENDENCE EL	36	36	100.0%		S	5	130%					
32	6822	66TH ST EL	36	36	100.0%		S	7	130%					
33	6863	SOUTH PARK EL	36	36	100.0%		S	7	130%					
34	4356	ANTON EL	36	35	97.2%		E	2	130%					
35	4110	GAULT EL	36	32	88.9%		N	3	130%					
36	2767	CANTARA EL	36	36	100.0%		N	6	129%					
37	4507	HELIOTROPE EL	36	35	97.2%		S	5	129%					
38	4515	HERRICK EL	36	35	97.2%		N	6	129%					
39	6534	KING JR EL	36	33	91.7%		XP	1	129%					
40	2096	AMESTOY EL	36	35	97.2%		S	7	128%					
41	7164	BRIGHT EL	36	34	94.4%		W	1	128%					
42	5137	MARIANNA EL	36	34	94.4%		E	2	128%					
43	4425	HARBOR CITY EL	36	34	94.4%		S	7	128%					
44	6795	68TH ST EL	36	36	100.0%		S	7	127%					
45	6795	68TH ST EL	36	34	94.4%		S	7	127%					
46	2562	BROOKLYN AVE EL	36	32	88.9%		E	2	127%					
47	4603	HUBBARD EL	36	36	100.0%		N	6	126%					
48	4603	HUBBARD EL	36	36	100.0%		N	6	126%					
49	6875	SAN MIGUEL EL	36	35	97.2%		S	5	126%					
50	4082	GARVANZA EL	36	34	94.4%		XP	5	126%					
51	3795	59TH ST EL	36	33	91.7%		W	1	126%					
52	5205	MAYBERRY EL	36	21	58.3%		E	5	126%					
53	4528	HILLCREST DR EL	36	37	102.8%		XP	1	125%					
54	3740	FARMDALE EL	36	36	100.0%		E	2	125%					
55	7644	WEST ATHENS EL	36	34	94.4%		W	1	125%					
56	5459	NEVADA EL	36	33	91.7%		N	3	125%					
57	2378	NUEVA VISTA EL	36	30	83.3%		S	5	125%					
58	2027	ALDAMA EL	36	36	100.0%		E	5	124%					
59	2890	CATSKILL EL	36	36	100.0%		S	7	124%					
60	6959	STRATHERN EL	36	35	97.2%		N	6	124%					

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	LOC	SRLDP	Enrollment Capacity 2014-15	Enrollment 2/12/15 MiSiS	% of Capacity	Comments	ESC	Board District	ST Index %age	MISC	ESC	ESC Counts	BD DISTRICT	BD DISTRICT COUNT
61	2486	BRAINARD EL	36	28	77.8%		N	6	124%					
62	6920	HOPE EL	36	36	100.0%		S	5	123%					
63	5479	NEWCASTLE EL	36	36	100.0%		N	6	123%					
64	7260	TWEEDY EL	36	37	102.8%		S	5	122%					
65	2123	ANGELES MESA EL	36	36	100.0%		W	1	122%					
66	7575	VIRGINIA EL	36	36	100.0%		W	1	122%					
67	4055	GARDEN GROVE EL	36	36	100.0%		N	6	122%					
68	5822	153RD ST EL	36	33	91.7%		XP	7	122%					
69	2288	BANDINI EL	36	31	86.1%		S	7	120%					
70	6712	SHIRLEY EL	36	36	100.0%		N	3	119%					
71	2381	MAYWOOD EL	36	33	91.7%		S	5	119%					
72	6493	SAN PASCUAL EL	36	30	83.3%		E	5	119%					
73	4630	HUNTINGTON DR EL	36	36	100.0%		E	2	118%					
74	6890	STAGG EL	36	36	100.0%		N	6	118%					
75	5753	186TH ST EL	36	36	100.0%		S	7	118%					
76	3425	DENKER EL	36	36	100.0%		S	7	118%					
77	6932	STERRY EL	36	34	94.4%		W	4	118%					
78	5110	MANHATTAN PLACE EL	36	33	91.7%		W	1	118%					
79	7411	VANALDEN EL	36	36	100.0%		N	3	117%					
80	3466	DOMINGUEZ EL	36	36	100.0%		S	7	117%					
81	4696	KENNEDY EL	36	31	86.1%		E	5	117%					
82	5397	MORNINGSIDE EL	36	36	100.0%		N	6	116%					
83	3548	ELIZABETH LC	36	31	86.1%		S	5	116%					
84	4342	HALLDALE EL	36	34	94.4%		S	7	115%					
85	3479	DORRIS PLACE EL	36	31	86.1%		E	5	115%					
86	2781	CANTERBURY EL	36	36	100.0%		N	6	114%					
87	2986	CHAPMAN EL	36	36	100.0%		S	7	113%					
88	3640	ESHELMAN EL	36	35	97.2%		S	7	113%					
89	7959	YORKDALE EL	36	36	100.0%		E	5	112%					
90	7466	VENA EL	36	34	94.4%		N	6	112%					
91	2527	BROAD AVE EL	36	36	100.0%		S	7	110%					
92	3096	CITY TERRACE EL	36	34	94.4%		E	5	110%					
93	7178	TOLAND WAY EL	36	30	83.3%		E	5	110%					
94	2151	ANNANDALE EL	36	25	69.4%		E	5	110%					
95	7419	VAN DEENE EL	36	36	100.0%		S	7	109%					
96	2945	CENTURY PARK EL	36	35	97.2%		W	1	109%					
97	3959	42ND ST EL	36	26	72.2%		XP	1	108%					
98	6644	74TH ST EL	36	36	100.0%		W	1	106%					
99	2603	BUCHANAN EL	36	36	100.0%		E	5	106%					
100	7795	WILSHIRE CREST EL	36	34	94.4%		W	1	106%					
101	4786	LA SALLE EL	36	35	97.2%		XP	1	105%					
102	2671	BUSHNELL WAY EL	36	27	75.0%		E	5	105%					
103	3082	CIMARRON EL	36	36	100.0%		W	1	104%					
104	4767	LANE EL	36	34	94.4%		E	5	104%					
105	6260	RICHLAND EL	36	28	77.8%		W	4	104%					
106	2589	BRYSON EL	36	36	100.0%		S	5	102%					
107	7205	TOWNE EL	36	36	100.0%		S	7	102%					
108	2068	ALLESANDRO EL	36	33	91.7%		E	5	102%					
109	6479	SAN JOSE EL	36	35	97.2%		N	6	100%					
110	2849	CARTHAY CENTER EL	36	36	100.0%		W	1	99%					
111	4431	HARDING EL	36	36	100.0%		N	6	99%					
112	6767	SIERRA VISTA EL	36	32	88.9%		E	5	96%					
113	3335	DANUBE EL	36	35	97.2%		N	3	94%					
114	6158	PURCHE EL	36	34	94.4%		S	1	94%					
115	2473	BONITA EL	36	32	88.9%		S	7	93%					
116	5288	MICHELTORENA EL	36	28	77.8%		E	5	93%					
117	2089	AMBLER EL	36	36	100.0%		S	7	92%					
118	5425	MULTNOMAH EL	36	32	88.9%		E	2	92%					
119	3452	DOLORES EL	36	36	100.0%		S	7	91%					
120	2836	CARSON EL	36	35	97.2%		S	7	89%					

