

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

INFORMATIVE

TO: Members, Board of Education
Ramon C. Cortines, Superintendent

DATE: December 4, 2015

FROM: Megan K. Reilly
Chief Financial Officer



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

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

- The District will be able to meet its financial commitments and its 5% General Fund ending balance requirement (as set forth in the District's Budget and Finance Policy) in 2015-16 and 2016-17.
- The First Interim Report projects an unassigned ending balance of \$146.3 million in 2015-16, which is \$78.9 million higher than the estimate at Year-End (September)¹. This unassigned ending balance has been incorporated to help address the projected out-year deficit. (See Appendix I, Tables 1 to 4, for variances from Current Modified Budget to First Interim.)
- The First Interim projection suggests an overall improvement in the multi-year outlook. However, the District continues to be challenged with structural issues such as decline in enrollment and increasing fixed cost. The continued implementation of staffing policies leveraging existing resources have helped alleviate the out-year deficit. However, there is a consistent pattern of vacancies in some hard to fill positions which may need to be reviewed and addressed.
- The possible increase in State revenues (based on the Legislative Analyst's Office projections which may be incorporated in the proposed state budget in January 2016) as well as the possible increase in unduplicated targeted student counts (expected in late December) could also potentially improved the District's overall fiscal picture. The next fiscal update is scheduled to be in the Second Interim (March 2016) and will reflect updated state projections.

¹ This balance is \$93 million higher compared to the Modified Budget as of October 2015. The Modified Budget incorporates the results of the unaudited actuals and changes since then.

- The General Fund cash balance (Restricted and Unrestricted) is projected to be \$1.2 billion as of June 30, 2016. The District does not anticipate a need to issue any Tax and Revenue Anticipation Notes (TRANS) in fiscal year 2015-16.

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

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

(Dollars in Millions)	2015-16	2016-17	2017-18	Cumulative Balance
Estimated Ending Balance at Year End (in September)	\$67.4	\$5.0	(\$396.9)	(\$396.9)
Changes from Year End to First Interim	\$78.9	\$44.9	\$47.1	\$170.8
Revised Cumulative Ending Balance at First Interim	\$146.3	\$128.8	(\$225.9)	(\$225.9)

New and/or additional expenditure and revenue information resulted in an ending balances of \$128.8 million (\$5.0+\$44.9 +\$78.9) in 2016-17 for a cumulative negative ending balance of (\$225.9) million (-\$396.9+170.8) at the end of 2017-18. The major changes from year end to First Interim are policy changes related to staffing implemented by the Superintendent and reduced personnel costs.

FISCAL STABILIZATION PLAN

LACOE requires an updated fiscal stabilization plan as part of the First Interim Report. The total solution needed in 2017-18 is \$225.9 million as of First Interim. The detailed fiscal stabilization plan attached (Attachment B of the Board Report) includes three possible options:

Option A: This option reflects the same items in the Board approved fiscal stabilization from the June Final Budget (Option 1) with one major change, which is the removal of the change in school carryover policy.

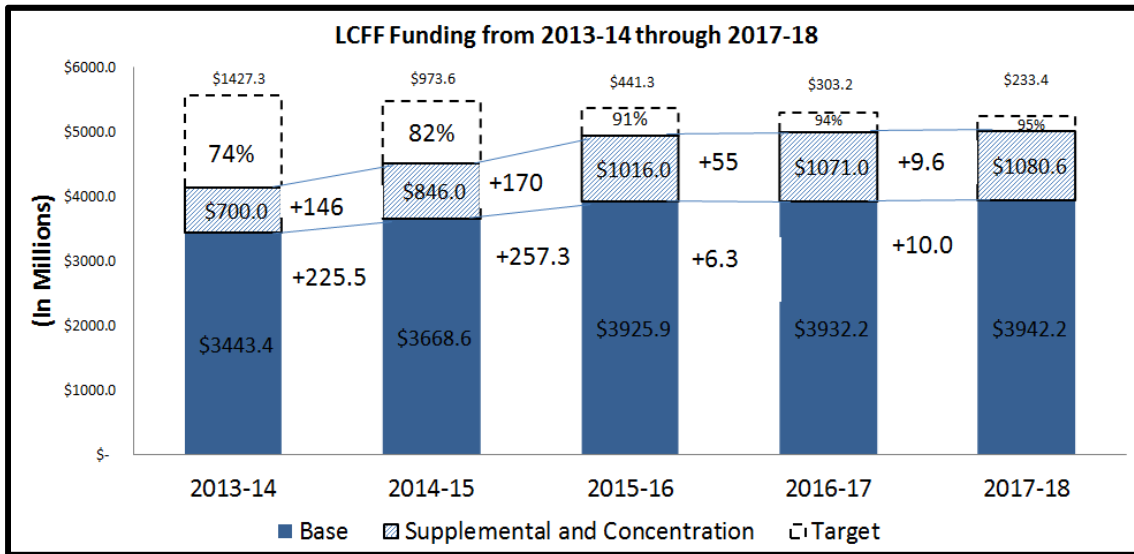
Option B: Option 2 incorporates the solutions recommended in the Independent Financial Review Panel report (IFRP). This option assumes that one-third of the IFRP recommendations, approximately \$226 million, will help solve the 2017-18 deficit. However, some of the recommendations are subject to collective bargaining, legislative change or external approvals, and therefore will not be allowed by LACOE. In order to address the District’s structural deficit, approximately 55% of the recommendations will need to be implemented.

Option C: LACOE’s First Interim guidelines also recommends that the District should set aside 2016-17 and 2017-18 GAP funding or have an alternative plan in the event that the funding does

not materialize. The alternative plan for 2016-17 and 2017-18 (Option 2 in the Final Budget) reflects reductions needed beginning 2016-17 and additional reductions for 2017-18.

FISCAL ISSUES

- **Proportionality Requirement Must be Met.** The District must continue to look at the investments as an opportunity to refocus these resources to Board priorities as well as redesigned programs to better serve our students. Although expenditures for the TSP program are lower than projected as of First Interim, an accountability plan, as part of the LCAP process, is being developed.
- **Declining Enrollment vs Increasing Fixed Cost.** The District must continue to actively manage the challenge to its base resources resulting from increased fixed costs, such as increased pension costs, legal liability increases, and other post employment benefits. These remain as significant challenges because the District is in a declining enrollment environment. The District must continuously seek out cost efficiencies and find ways to increase academic returns on our investments and at the same time align existing resources to reflect this reality.



- **LCFF GAP Funding Relied Upon Already.** In its First Interim guidelines, LACOE indicated that the District should not count on the 2016-17 and 2017-18 LCFF GAP funding for planning purposes. However, the District has already assumed and relied upon the GAP funding revenues at current estimated levels. LCFF funding estimates for the out-years still remain uncertain and any changes in GAP funding could impact projected ending balances. The Legislative Analyst’s Office reports state revenues are higher than currently forecasted by the Governor.
- **Adequacy in Education Funding.** Last November, the California Budget & Policy Center ranked California 42nd in terms of K-12 public education spending. On the State level, the District must continue to advocate that the State funding goals address not just

“targeted” levels of funding but “adequacy” levels of funding for our students. Further, unless Proposition 30 is extended past the current 2018 sunset date, education funding will further reduced in the out-years.

As the District continues to face structural challenges, we must focus our energy into external sources of new revenues. There is also a need to continue to reassess how existing resources are used to help address the District’s priorities.

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

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

Appendix I Table Charts

Table 1
Summary of 2015-16 General Fund Revenue
 (in millions)

	Unrestricted			Restricted		
	First	Current Modified	Variance	First	Current Modified	Variance
	Interim	Budget (CMB)	1P vs. CMB	Interim	Budget (CMB)	1P vs. CMB
LCFF Sources	\$5,254.00	\$5,230.50	\$23.50	\$ -	\$ -	\$ -
Federal Revenues	14.70	14.70	-	595.80	726.30	(130.50)
Other State Revenues	371.20	371.50	(0.30)	583.30	570.70	12.60
Other Local Revenues	112.50	105.10	7.40	11.10	15.50	(4.40)
Total Revenues	\$5,752.40	\$5,721.80	\$30.60	\$ 1,190.20	\$ 1,312.50	\$ (122.30)

Revenues –The First Interim revenue projections for the General Fund – Unrestricted are higher than those contained in the Modified Budget by a net amount of \$30.6 million. This is due to a higher Local Control Funding Formula (“LCFF”) entitlement of \$23.5 million due to an adjustment of the average daily attendance (“ADA”) pertaining to Charter School transfers. The student transfer rate from the District to independent Charters is lower than initially projected. In addition, charter school service fee revenue (such as request for maintenance and operations services) is estimated to increase by \$2.8 million. Leases and rentals are also projected to increase by \$2.3 million.

General Fund – Restricted revenues are primarily categorical programs that were fully projected in the Modified Budget. For accounting purposes, however, major federal grants may only be recognized when expenditures are incurred. This technical accounting treatment of federal restricted programs results to \$122.3 million less revenue than the Modified Budget.

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

	Unrestricted			Restricted		
	First	Current Modified	Variance	First	Current Modified	Variance
	Interim	Budget (CMB)	1P vs. CMB	Interim	Budget (CMB)	1P vs. CMB
Certificated Salaries	\$2,078.50	\$2,171.90	(\$93.40)	\$ 844.40	\$ 864.80	\$ (20.40)
Classified Salaries	561.30	575.50	(\$14.20)	392.40	343.90	48.50
Employee Benefits	1,057.50	1,091.40	(\$33.90)	506.60	528.30	(21.70)
Books & Supplies	217.40	307.50	(\$90.10)	140.70	279.30	(138.60)
Services & Operating Expenses	420.00	402.90	\$17.10	386.60	443.60	(57.00)
Capital Outlay	9.60	7.70	\$1.90	3.70	7.50	(3.80)
Other Outgo	8.70	8.40	\$0.30	-	-	-
Total Expenditures	\$4,353.00	\$4,565.30	(\$212.30)	\$2,274.40	\$ 2,467.40	\$ (193.00)

- **Expenditures** - The First Interim projects lower General Fund - Unrestricted expenditures by a net amount of \$212.3 million in comparison to the Modified Budget. The projected decreases are primarily in the General Fund School Program and Targeted Student Population Programs. These are carryover accounts for which expenditures will be recognized when the costs are incurred. Identified below are the expenditures that have a significant impact on the ending balance:
 - Lower projected expenditures in salaries such as housed employees and contract pool teachers (\$8.7 million), and school clerks substitutes (\$3.0 million).
 - Lower expenditures are also projected for the following programs: Operations School Position (\$6.7 million), Support to Special Education – Non Positions (\$6.7 million), Community Day School (\$2 million), Continuation School (1.9 million), Counselors (\$1.7 million), and Pollution Remediation (\$1.0 million), Beaudry Operating Account (\$.9 million), Local School Initiatives (\$.7 million) and Rubbish Disposal (.6 million).
 - Lower STRS contributions (\$12.4 million) resulting from lower projected certificated salaries.
 - Lower Health and Welfare contributions (\$9.0 million) than projected for substitute positions.
 - Lower OPEB contribution share from the General Fund (\$14.7 million) as other restricted funds/programs are allocated their respective shares.
 - Lower utilities primarily due to lower negotiated contracts (\$11.6 million).
 - The above are offset by the projected increase in risk management and legal costs (\$33.6 million).

General Fund – Restricted funds had a projected net expenditure reduction of \$193.0 million compared to Modified Budget. This includes a significant carryover for restricted programs that will be recognized when expenditures are incurred.

Table 3
Summary of 2015-16 General Fund Other Financing Sources/Uses/Indirect Cost
 (in millions)

	Unrestricted			Restricted		
	First	Current Modified	Variance	First	Current Modified	Variance
	Interim	Budget (CMB)	1P vs. CMB	Interim	Budget (CMB)	1P vs. CMB
Indirect Cost	\$93.10	\$93.90	(\$0.80)	\$ (70.60)	\$ (71.40)	\$ 0.80
Transfers In	60.00	60.00	-	-	-	-
Other Sources	0.60	-	0.60	-	-	-
	153.70	153.90	(0.20)	(70.60)	(71.40)	0.80
Transfer Out	(136.70)	(132.60)	(4.10)	-	-	-
Contribution	(1,166.80)	(1,171.50)	4.70	1,166.80	1,171.50	(4.70)
	(1,303.50)	(1,304.10)	0.60	1,166.80	1,171.50	(4.70)
Net	(1,149.80)	(1,150.20)	\$0.40	1,096.20	1,100.10	(\$3.90)

- Net Contributions/Transfers** - The General Fund contributions to restricted programs is slightly lower by \$4.7 million compared to the Modified Budget projections. The interfund transfer is higher to the Cafeteria Fund (\$8.8 million), primarily due to lower revenue than initially projected for the supper program. This is offset by the lower interfund transfers to Early Childhood Educational Program (\$4.6 million) primarily due to lower personnel needs.

Table 4
Summary of 2015-16 General Fund Ending Balance
 (in millions)

	Unrestricted			Restricted		
	First	Current Modified	Variance	First	Current Modified	Variance
	Interim	Budget (CMB)	1P vs. CMB	Interim	Budget (CMB)	1P vs. CMB
Nonspendable	\$20.70	\$20.70	\$ -			\$ -
Restricted			-	\$ 136.50	\$ 69.70	66.80
Committed	218.30	218.30	-			-
Assigned	485.50	335.40	150.10			-
Unassigned-Reserve for Economic Uncertainties	72.40	72.40	-			-
Unassigned/Unappropriated	146.30	53.00	93.30			-
2014-15 Ending Balance	\$943.20	\$699.80	\$243.40	\$136.50	\$69.70	\$66.80

- **Higher Ending Balance** – The projected total ending fund balance is higher by \$93.3 million and this decrease has been factored in the 2016-17 estimates.

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

Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, General Fund School Program, school determined needs funds, and funds reserved for fire damage (\$485.5 million).

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

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

(Dollars in Millions)	2015-16	2016-17	2017-18	Cumulative Balance
Estimated Ending Balance at Year End (in September)	\$67.4	\$5.0	(-\$396.9)	(-\$396.9)
Changes from Year End to First Interim	\$78.9	\$44.9	\$47.1	\$170.8
Revised Cumulative Ending Balance at First Interim	\$146.3	\$128.8	(-\$222.6)	(-\$226.0)

New and/or additional expenditure and revenue information resulted in an ending balances of \$128.8 million (\$5.0+\$78.9+\$44.9) in 2016-17 for a cumulative negative ending balance of (-\$226.0) million (-\$396.9+\$170.8) at the end of 2017-18.

- **Changes in Revenue** - Revenues are estimated to increase by \$8.0 million in 2016-17 and by \$16.8 million in 2017-18. This is mainly due to an adjustment in estimated ADA for the two out-years based on 2015-16 Norm Day Enrollment data.
- **Changes in Expenditures and Contributions** –Net decreases in estimated expenditures and contribution of \$36.9 million in 2016-17 and \$30.3 million in 2017-18, respectively, are projected to improve the estimated ending balance. Some of these changes are accounted for as follows:
 - Lower Housed Employee expenditures of \$10.9 million and Pool Teachers and Substitute Teachers expenditure of \$19.6 million. At the same time last year, the total combined full time equivalent (FTE) positions in these accounts were 705 FTEs compared to October this year of 395 FTEs.

The decrease in the Pool and Substitute Teacher accounts is mainly attributable to notices and the suspension of mutual consent in the UTLA collective bargaining agreement allowing the District to assign contract pool teachers, based on their credentials, to vacant positions.

 - Various school site accounts also show a decrease of approximately \$8.9 million in 2015-16. This trend is projected for 2016-17 and 2017-18. These accounts include but are not limited to: campus aides, continuation and magnet high schools, international baccalaureate, nursing and reasonable accommodation programs.
 - Decreases in central office expenditures of \$1.4 million in 2016-17 and 2017-18.

- Lower utilities and other operational account of \$10.6million in 2016-17 and \$11.7 million in 2017-18 attributable to lower utility costs and increased solar installations.
- Additional Regional Occupational Center program funding shift of \$3.0 million from General fund to Adult Education fund was also reflected.
- These expenditure decreases are offset by contribution increases to Cafeteria, Early Education and Special Education programs support of \$10.1 and \$14.6 million in 2016-17 and 2017-18 respectively.
- The 2016-17 increases are partially due to the redistribution of OPEB contribution to other funds. The 2017-18 increase in the Cafeteria program is partially attributable to the increase in the District's indirect cost rate from 3.47% in 2016-17 to 5.39% in 2017-18.
- There is also an increase in the Ongoing & Major Maintenance (RRGM) contribution of \$5.4 million in 2016-17 and a decrease of \$1.3 million in 2017-18.

2015-16 FIRST INTERIM REPORT
FISCAL STABILIZATION PLAN FOR 2016-17 AND 2017-18 (IN MILLIONS)

Options	Option A Using DOF Estimates		Option B Using DOF Estimates		Option C ¹ Following LACOE Guidance	
	Program Reduction in 17-18		Using IFRP* Recommendation		Program Reduction 16-17 & 17-18	
	16-17	17-18	16-17	17-18	16-17	17-18
Ongoing Deficit	\$ (235.8)	\$ (354.7)	\$ (235.8)	\$ (354.7)	\$ (424.0)	\$ (695.8)
Released of One-time Committed Funds	\$ 218.3	\$ -	\$ 218.3	\$ -	\$ 218.3	\$ -
One-time Balance from 15-16, 16-17	\$ 146.3	\$ 128.8	\$ 146.3	\$ 128.8	\$ 146.3	\$ (0.0)
Deficit to Address	\$ 128.8	\$ (225.9)	\$ 128.8	\$ (225.9)	\$ (59.4)	\$ (695.8)
Onetime Sources ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.0
Program Reduction ³	\$ -	\$ 226.0	\$ -	\$ 226.0	\$ 59.4	\$ 496.0
Subtotal	\$ -	\$ 226.0	\$ -	\$ 226.0	\$ 59.4	\$ 696.0
Balance	\$ 128.8	\$ 0.1	\$ 128.8	\$ 0.1	\$ (0.0)	\$ 0.2

*DOF - Department of Finance

IFRP - Independent Financial Review Panel

LACOE - Los Angeles County of Education

Notes:

1. LACOE guidelines recommends that school districts assign, reserve or otherwise set aside any projected increases in revenues as a result of 2016-17 and 2017-18 Gap funding. If a district chooses to budget these funds they must have a contingency or alternative plan in place should it not materialized. Option C of the proposed fiscal stabilization plan is the District's alternative plan in the event that these revenues does not materialized.
2. One time sources includes change in school carryover policies.
3. Program reductions include decrease in central and districtwide programs as well as increase in class size in Grades 4 through 12, administrators, counselors and clerical norms.

Option A - Using DOF Estimates**

FY 2016-17 started with a deficit of \$235.8 million, but is balanced with the use of one-time Committed Balance of \$218.3 million and the one-time estimated ending balance of \$146.3 million from 2015-16. Reductions in **2017-18** includes a 20% cut across districtwide programs, 25% in Central Offices and an increase in class size of plus 3 for grades 4 to 12 and an increase of plus 200 in other norm tables.

Option B - Using Independent Financial Review Panel Recommendation**

FY 2016-17 started with a deficit of \$235.8 million, but is balanced with the use of the one-time Committed Balance of \$218.3 million and the estimated ending balance of \$146.3 million from 2015-16. Under this option, the District will need to implement 33% to 55% of the \$685.2 million IFRP recommendations. Solutions included items subject to bargaining unit negotiations, voter approvals as well as legislative fixes. The District will not be able to official use these solutions until implemented. If solutions do not materials, items proposed in option A will need to be implemented.

Option C - Following LACOE Guidance - Alternative Plan in the event GAP funding do not materialize.**

Beginning **2016-17**, 30% reduction to central office. Reduction in **2017-18** include one-time savings by eliminating school carryover polices and on ongoing reduction of 20% cut across districtwide programs and additional 25% cut in central offices, an increase in class size of plus 3 in grades 4 to 12 and an increase of plus 200 in other norm tables. Under this scenario, even with the proposed reduction, the District will still need to identify additional reduction for 2017-18.

*** Any new revenues will be used to mitigate the proposed reduction in Option A thru Option C

**2015-16 First Interim Report
FISCAL STABILIZATION PLAN FOR 2016-17 AND 2017-18 (IN MILLIONS)**

Scenario	Option A		Option B	Option C			
	Using DOF Estimates		Using DOF Estimates	Following LACOE Guidance			
	Approved Plan		Based on IFRP (33.3%)				
	2017-18 Only		2017-18 Only	2016-17	2017-18		
Deficit as of Final Budget	\$ (225.9)		\$ (225.9)	\$ (59.4)	\$ (695.8)		
SCHOOL CARRYOVER POLICY CHANGE	\$ -	*	\$ -	\$ -	\$ 200.		
Additional Onetime Funds	\$ -		\$ -	\$ -	\$ 200.		
Expenditure/Program Reduction							
ASSISTANT PRINCIPAL - SECONDARY COUNSELING SERVICES	\$ 1.8						
ADMINISTRATORS	\$ 9.3						
REGIONAL OCCUPATION CENTER/PROGRAMS	\$ 9.8	*					
ATHLETICS	\$ 1.2						
CAMPUS AIDES	\$ 4.7						
CENTRAL OFFICE/EDUCATIONAL SERVICE CENTERS	\$ 50.4	*	Under this option, the District will need to implement approximately 33% to 55% of the \$685.2 million IFRP recommendations.	\$ 59.4	The 17-18 reduction in option "A" plus \$270 million of additional reduction will need to be identified. This is equivalent to a plus 5 increase in class size, a plus 500 in other norm tables and over 50% cut in districtwide programs.		
CLERICAL SUPPORT	\$ 13.6						
COUNSELORS	\$ 5.7						
CUSTODIANS	\$ 26.8						
EARLY CHILDHOOD DEVELOPMENT	\$ 8.1						
FACILITIES MAINTENANCE/OPERATIONS	\$ 8.6						
FINANCIAL MANAGERS	\$ 1.9						
HEALTH SERVICES	\$ 1.5						
LIBRARY AIDES	\$ 0.4						
NURSES	\$ 2.9						
OPTIONS PROGRAM	\$ 3.1						
SCHOOL POLICE	\$ 8.7						
TEACHERS	\$ 67.6						
Total Expenditure Program Reduction	\$ 226.			\$ 226.		\$ 59.4	\$ 496.
Total Solution	\$ 226.			\$ 226.		\$ 59.4	\$ 696.

*Items from the Approved Fiscal Stabilization Plan as of Final Budget have been adjusted.



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Report Number:	172-15/16
Date:	November 16, 2015
Subject:	2015-16 First Interim Report and Fiscal Stabilization Plan
Responsible Staff:	
Name	Megan K. Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

BOARD REPORT

Action Proposed:

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

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

In addition, the Los Angeles County Office of Education (LACOE), as part of the 2015-16 Final Budget approval, has requested that the Board adopt a fiscal stabilization plan with the First Interim Report due by December 15, 2015 that would address the projected shortfall in the District’s reserves for fiscal year 2017-18. A Fiscal Stabilization Plan is attached for your approval in response to this request.



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

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

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

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

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

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

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

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

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

Issues and Analysis: None

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

X Informative


**Desegregation
Impact Statement**



LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report

Respectfully submitted,


APPROVED BY:


RAMON C. CORTINES
Superintendent

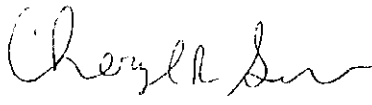

MICHELLE KING
Chief Deputy Superintendent

APPROVED &
PRESENTED BY:


REVIEWED BY:

 (RM)
DAVID HOLMQUIST
General Counsel

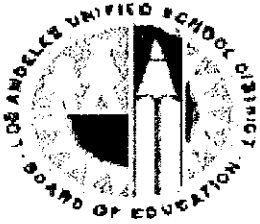
X Approved as to form.


CHERYL SIMPSON
Director, Budget Services and
Financial Planning

X Approved as to budget impact statement.


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

Attachment A



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2015-16

**First Interim
Financial Report**

December 8, 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: 12-9-15

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: December 8, 2015

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: V. Luis Buendia

Telephone: (213) 241-7889

Title: Controller

E-mail: luis.buendia@lausd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	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	

First Interim Financial Report

FY 2015-2016

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,250,007,182.00	5,230,493,395.00	1,229,094,130.92	5,254,138,905.00	23,645,510.00	0.5%
2) Federal Revenue		8100-8299	739,219,309.00	741,041,077.00	141,475,145.02	610,521,123.00	(130,519,954.00)	-17.6%
3) Other State Revenue		8300-8599	953,773,094.00	942,218,148.00	215,197,673.84	954,507,753.00	12,289,605.00	1.3%
4) Other Local Revenue		8600-8799	136,115,270.00	120,587,571.00	46,560,470.62	123,662,512.00	3,074,941.00	2.5%
5) TOTAL REVENUES			7,079,114,855.00	7,034,340,191.00	1,632,327,420.40	6,942,830,293.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,039,075,139.97	3,036,684,116.00	912,734,041.33	2,922,884,456.00	113,799,660.00	3.7%
2) Classified Salaries		2000-2999	871,036,688.00	919,402,102.00	276,891,722.86	953,673,778.00	(34,271,676.00)	-3.7%
3) Employee Benefits		3000-3999	1,542,764,586.00	1,619,702,003.00	481,947,093.70	1,564,159,164.00	55,542,839.00	3.4%
4) Books and Supplies		4000-4999	683,382,575.02	586,706,720.07	45,962,109.63	358,094,310.99	228,612,409.08	39.0%
5) Services and Other Operating Expenditures		5000-5999	816,144,468.00	846,525,865.54	96,178,436.39	806,569,955.06	39,955,910.48	4.7%
6) Capital Outlay		6000-6999	7,039,403.00	15,244,334.00	1,962,641.97	13,305,262.00	1,939,072.00	12.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,710,204.00	8,371,371.00	366,993.58	8,714,255.00	(342,884.00)	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,421,088.00)	(22,523,244.00)	(1,534,421.65)	(22,552,248.00)	29,004.00	-0.1%
9) TOTAL EXPENDITURES			6,944,731,975.99	7,010,113,267.61	1,814,508,617.81	6,604,848,933.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			134,382,879.01	24,226,923.39	(182,181,197.41)	337,981,359.95		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	140,721,345.00	132,552,075.00	21,434,730.57	136,743,772.00	(4,191,697.00)	-3.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	637,193.00	637,193.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(80,721,345.00)	(72,552,075.00)	(21,434,730.57)	(76,106,579.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			53,661,534.01	(48,325,151.61)	(203,615,927.98)	261,874,780.95		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	817,757,012.61	817,757,012.61		817,757,012.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			817,757,012.61	817,757,012.61		817,757,012.61		
d) Other Restatements		9795	(152,550,726.04)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,206,286.57	817,757,012.61		817,757,012.61		
2) Ending Balance, June 30 (E + F1e)								
			718,867,820.58	769,431,861.00		1,079,631,793.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,670,363.00	2,636,896.00		2,636,896.30		
Stores		9712	16,958,034.00	18,016,015.00		18,016,014.50		
Prepaid Expenditures		9713	3,209.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	59,051,391.02	69,672,972.00		136,502,342.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	218,300,000.00	218,300,000.00		218,300,000.00		
d) Assigned								
Other Assignments		9780	308,234,576.00	335,428,041.00		485,474,964.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	72,375,780.00	72,375,780.00		72,375,780.00		
Unassigned/Unappropriated Amount		9790	41,274,467.56	53,002,157.00		146,325,796.35		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,773,986,429.00	3,625,613,228.00	1,061,354,586.00	3,581,286,764.00	(44,326,464.00)	-1.2%
Education Protection Account State Aid - Current Year		8012	614,264,011.00	690,121,535.00	172,530,391.00	690,121,535.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	30,424.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,567,388.00	6,928,905.00	0.00	6,928,905.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,803,677.00	5,803,677.00	5,891,458.24	5,803,677.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	884,841,370.00	922,270,945.00	0.00	977,607,200.00	55,336,255.00	6.0%
Unsecured Roll Taxes		8042	35,016,225.00	35,016,225.00	27,576,059.55	35,016,225.00	0.00	0.0%
Prior Years' Taxes		8043	23,487,122.00	21,993,014.00	15,235,631.26	23,462,625.00	1,469,611.00	6.7%
Supplemental Taxes		8044	22,529,304.00	23,884,973.00	3,573,393.23	29,856,216.00	5,971,243.00	25.0%
Education Revenue Augmentation Fund (ERAF)		8045	50,886,127.00	35,339,141.00	1,491,372.53	99,016,901.00	63,677,760.00	180.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,808,096.00	49,519,377.00	0.00	8,539,180.00	(40,980,197.00)	-82.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(234,775.02)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	8.00	312.00	0.00	312.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(4.00)	(156.00)	0.00	(156.00)	0.00	0.0%
Subtotal, LCFF Sources			5,431,189,753.00	5,416,491,176.00	1,287,448,540.79	5,457,639,384.00	41,148,208.00	0.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(181,182,571.00)	(185,997,781.00)	(58,354,409.87)	(203,500,479.00)	(17,502,698.00)	9.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,250,007,182.00	5,230,493,395.00	1,229,094,130.92	5,254,138,905.00	23,645,510.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	115,676,911.00	115,676,911.00	37,001,613.00	115,338,648.00	(338,263.00)	-0.3%
Special Education Discretionary Grants		8182	24,101,212.00	26,678,145.00	0.00	24,320,260.00	(2,357,885.00)	-8.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	32,474.00	32,474.00	32,474.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	716,323.00	2,536,732.00	741,278.46	2,048,597.00	(488,135.00)	-19.2%
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	372,592,188.00	370,735,738.00	72,867,214.83	304,240,777.00	(66,494,961.00)	-17.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	1,401,536.00	1,443,957.00	258,294.73	997,241.00	(446,716.00)	-30.9%
NCLB: Title II, Part A, Teacher Quality	4035	8290	41,815,445.00	41,815,445.00	1,190,618.32	41,815,445.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	610,986.00	610,986.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	18,469,539.00	17,875,930.00	3,911,264.29	15,615,542.00	(2,260,388.00)	-12.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	51,225,563.00	46,718,890.00	11,829,407.35	38,137,338.00	(8,581,552.00)	-18.4%
Other No Child Left Behind		8290	51,225,563.00	46,718,890.00	11,829,407.35	38,137,338.00	(8,581,552.00)	-18.4%
Vocational and Applied Technology Education	3500-3699	8290	7,891,643.00	6,953,933.00	49,126.12	5,376,290.00	(1,577,643.00)	-22.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	105,328,949.00	110,572,922.00	13,593,853.92	61,987,525.00	(48,585,397.00)	-43.9%
TOTAL, FEDERAL REVENUE			739,219,309.00	741,041,077.00	141,475,145.02	610,521,123.00	(130,519,954.00)	-17.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	365,405,085.00	365,209,963.00	101,867,908.00	365,243,803.00	33,840.00	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	5,934,319.00	3,056,899.00	864,662.00	3,056,899.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	328,669,466.00	292,098,942.00	0.00	291,730,517.00	(368,425.00)	-0.1%
Lottery - Unrestricted and Instructional Materit		8560	84,461,616.00	94,527,250.00	27,995,821.27	94,709,424.00	182,174.00	0.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	77,227,222.00	77,521,817.00	51,024,823.60	73,237,293.00	(4,284,524.00)	-5.5%
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	731,627.00	3,078,872.00	83,627.59	1,783,536.00	(1,295,336.00)	-42.1%
California Clean Energy Jobs Act	6230	8590	26,000,000.00	26,000,000.00	0.00	23,112,803.00	(2,887,197.00)	-11.1%
Specialized Secondary	7370	8590	11,985.00	446,408.00	399,405.88	346,408.00	(100,000.00)	-22.4%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	65,331,774.00	80,277,997.00	32,961,425.50	101,287,070.00	21,009,073.00	26.2%
TOTAL, OTHER STATE REVENUE			953,773,094.00	942,218,148.00	215,197,673.84	954,507,753.00	12,289,605.00	1.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	325,000.00	325,000.00	123,664.69	325,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,787,000.00	10,787,000.00	5,664,368.51	13,057,126.00	2,270,126.00	21.0%
Interest		8660	2,080,000.00	2,087,625.00	22,295.65	3,368,291.00	1,280,666.00	61.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	483,840.00	489,690.00	200,710.00	489,690.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	50,000.00	20,000.00	220,979.00	170,979.00	342.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	35,115,337.00	35,642,357.00	12,113,753.59	38,458,614.00	2,816,257.00	7.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	4.00	156.00	0.00	0.00	(156.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	87,264,089.00	71,145,743.00	28,415,678.18	67,682,812.00	(3,462,931.00)	-4.9%
Tuition		8710	60,000.00	60,000.00	0.00	60,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			136,115,270.00	120,587,571.00	46,560,470.62	123,662,512.00	3,074,941.00	2.5%
TOTAL, REVENUES			7,079,114,855.00	7,034,340,191.00	1,632,327,420.40	6,942,830,293.00	(91,509,898.00)	-1.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,356,291,292.97	2,353,889,708.00	694,911,226.89	2,202,053,759.00	151,835,949.00	6.5%
Certificated Pupil Support Salaries		1200	232,011,811.00	233,362,054.00	80,565,010.34	261,195,278.00	(27,833,224.00)	-11.9%
Certificated Supervisors' and Administrators' Salaries		1300	292,584,376.00	290,537,534.00	99,028,077.97	332,288,330.00	(41,750,796.00)	-14.4%
Other Certificated Salaries		1900	158,187,660.00	158,894,820.00	38,229,726.13	127,347,089.00	31,547,731.00	19.9%
TOTAL, CERTIFICATED SALARIES			3,039,075,139.97	3,036,684,116.00	912,734,041.33	2,922,884,456.00	113,799,660.00	3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	209,329,850.00	210,084,316.00	57,284,150.46	225,331,585.00	(15,247,269.00)	-7.3%
Classified Support Salaries		2200	292,969,188.00	298,907,195.00	99,317,241.54	321,551,118.00	(22,643,923.00)	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	22,696,972.00	26,736,390.00	8,454,103.90	26,076,221.00	660,169.00	2.5%
Clerical, Technical and Office Salaries		2400	241,899,178.00	280,782,501.00	84,724,338.10	273,802,882.00	6,979,619.00	2.5%
Other Classified Salaries		2900	104,141,500.00	102,891,700.00	27,111,888.86	106,911,972.00	(4,020,272.00)	-3.9%
TOTAL, CLASSIFIED SALARIES			871,036,688.00	919,402,102.00	276,891,722.86	953,673,778.00	(34,271,676.00)	-3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	322,764,795.00	320,438,115.00	95,192,097.31	302,253,974.00	18,184,141.00	5.7%
PERS		3201-3202	100,669,441.00	102,079,420.00	30,925,570.63	102,598,604.00	(519,184.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	107,382,853.00	115,061,950.00	33,462,177.92	114,528,326.00	533,624.00	0.5%
Health and Welfare Benefits		3401-3402	595,609,646.00	612,497,892.00	189,018,189.30	588,675,298.00	23,822,594.00	3.9%
Unemployment Insurance		3501-3502	2,375,772.00	2,422,774.00	598,699.29	3,374,056.00	(951,282.00)	-39.3%
Workers' Compensation		3601-3602	109,644,603.00	114,165,094.00	36,454,746.31	117,506,246.00	(3,341,152.00)	-2.9%
OPEB, Allocated		3701-3702	304,317,476.00	308,036,758.00	96,269,754.64	290,118,443.00	17,918,315.00	5.8%
OPEB, Active Employees		3751-3752	0.00	45,000,000.00	0.00	45,102,351.00	(102,351.00)	-0.2%
Other Employee Benefits		3901-3902	0.00	0.00	25,858.30	1,866.00	(1,866.00)	New
TOTAL, EMPLOYEE BENEFITS			1,542,764,586.00	1,619,702,003.00	481,947,093.70	1,564,159,164.00	55,542,839.00	3.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	164,487,188.00	137,208,227.00	13,925,260.28	87,982,792.00	49,225,435.00	35.9%
Books and Other Reference Materials		4200	4,012,178.00	4,627,800.00	127,072.65	4,026,024.00	601,776.00	13.0%
Materials and Supplies		4300	492,631,648.02	403,102,555.07	28,938,700.33	240,683,571.99	162,418,983.08	40.3%
Noncapitalized Equipment		4400	22,123,985.00	41,610,125.00	2,964,712.36	25,329,031.00	16,281,094.00	39.1%
Food		4700	127,576.00	158,013.00	6,364.01	72,892.00	85,121.00	53.9%
TOTAL, BOOKS AND SUPPLIES			683,382,575.02	586,706,720.07	45,962,109.63	358,094,310.99	228,612,409.08	39.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	285,476,100.00	352,467,714.00	56,298,320.85	346,903,636.00	5,564,078.00	1.6%
Travel and Conferences		5200	7,881,152.00	24,716,114.54	2,636,263.87	10,112,532.00	14,603,582.54	59.1%
Dues and Memberships		5300	691,509.00	849,396.00	797,966.15	2,318,510.00	(1,469,114.00)	-173.0%
Insurance		5400-5450	36,621,914.00	35,567,929.00	11,907,882.26	68,988,306.00	(33,420,377.00)	-94.0%
Operations and Housekeeping Services		5500	144,205,976.00	143,808,633.00	(8,644,853.59)	129,342,147.00	14,466,486.00	10.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,763,366.00	20,916,421.00	6,223,731.98	25,827,692.00	(4,911,271.00)	-23.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	237,955,606.00	228,596,157.00	18,224,243.92	194,639,221.06	33,956,935.94	14.9%
Communications		5900	86,548,845.00	39,603,501.00	8,734,880.95	28,437,911.00	11,165,590.00	28.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			816,144,468.00	846,525,865.54	96,178,436.39	806,569,955.06	39,955,910.48	4.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	244,168.00	18,914.00	0.00	19,586.00	(672.00)	-3.6%
Buildings and Improvements of Buildings		6200	247,442.00	4,642,522.00	1,632,309.14	4,358,441.00	284,081.00	6.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,695,258.00	10,582,898.00	330,332.83	8,469,775.00	2,113,123.00	20.0%
Equipment Replacement		6500	1,852,535.00	0.00	0.00	457,460.00	(457,460.00)	New
TOTAL, CAPITAL OUTLAY			7,039,403.00	15,244,334.00	1,962,641.97	13,305,262.00	1,939,072.00	12.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	312,525.00	0.00	0.00	312,525.00	100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,969,534.00	6,700,000.00	0.00	6,700,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	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/IP Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,100,983.00	366,993.58	1,100,983.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	45,018.00	(45,018.00)	New
Other Debt Service - Principal		7439	87,196.00	257,863.00	0.00	868,254.00	(610,391.00)	-236.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,710,204.00	8,371,371.00	366,993.58	8,714,255.00	(342,884.00)	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(22,421,088.00)	(22,523,244.00)	(1,534,421.65)	(22,552,248.00)	29,004.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,421,088.00)	(22,523,244.00)	(1,534,421.65)	(22,552,248.00)	29,004.00	-0.1%
TOTAL, EXPENDITURES			6,944,731,975.99	7,010,113,267.61	1,814,508,617.81	6,604,848,933.05	405,264,334.56	5.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	41,003,215.00	41,003,215.00	0.00	36,388,270.00	4,614,945.00	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	60,803,942.00	52,634,672.00	0.00	61,442,205.00	(8,807,533.00)	-16.7%
Other Authorized Interfund Transfers Out		7619	38,914,188.00	38,914,188.00	21,434,730.57	38,913,297.00	891.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,721,345.00	132,552,075.00	21,434,730.57	136,743,772.00	(4,191,697.00)	-3.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	637,193.00	637,193.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	637,193.00	637,193.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(80,721,345.00)	(72,552,075.00)	(21,434,730.57)	(76,106,579.00)	3,554,504.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,250,007,182.00	5,230,493,395.00	1,229,094,130.92	5,254,138,905.00	23,645,510.00	0.5%
2) Federal Revenue		8100-8299	14,709,934.00	14,711,934.00	5,411,578.77	14,709,934.00	(2,000.00)	0.0%
3) Other State Revenue		8300-8599	402,798,630.00	371,549,980.00	15,666,273.43	371,183,445.00	(366,535.00)	-0.1%
4) Other Local Revenue		8600-8799	101,132,230.00	105,102,354.00	42,424,597.69	112,521,958.00	7,419,604.00	7.1%
5) TOTAL, REVENUES			5,768,647,976.00	5,721,857,663.00	1,292,596,580.81	5,752,554,242.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,202,090,845.00	2,171,867,857.00	657,260,446.92	2,078,463,547.00	93,404,310.00	4.3%
2) Classified Salaries		2000-2999	537,893,833.00	575,525,727.00	173,532,866.27	561,271,346.00	14,254,381.00	2.5%
3) Employee Benefits		3000-3999	1,018,821,176.00	1,091,426,016.00	329,632,977.21	1,057,544,135.00	33,881,881.00	3.1%
4) Books and Supplies		4000-4999	312,782,722.00	307,452,339.67	27,646,811.66	217,357,467.00	90,094,872.67	29.3%
5) Services and Other Operating Expenditures		5000-5999	401,141,732.00	402,915,688.00	31,953,491.77	420,005,549.00	(17,089,861.00)	-4.2%
6) Capital Outlay		6000-6999	5,908,748.00	7,706,495.00	1,379,415.27	9,598,065.00	(1,891,570.00)	-24.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,710,204.00	8,371,371.00	366,993.58	8,714,255.00	(342,884.00)	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(91,086,329.00)	(93,903,905.00)	(5,286,108.61)	(93,133,244.00)	(770,661.00)	0.8%
9) TOTAL, EXPENDITURES			4,395,262,931.00	4,471,361,588.67	1,216,486,894.07	4,259,821,120.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,373,385,045.00	1,250,496,074.33	76,109,686.74	1,492,733,122.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	140,721,345.00	132,552,075.00	21,434,730.57	136,743,772.00	(4,191,697.00)	-3.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	637,193.00	637,193.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,173,621,583.00)	(1,171,471,660.00)	(399,931,248.00)	(1,166,783,641.52)	4,688,018.48	-0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,254,342,928.00)	(1,244,023,735.00)	(421,365,978.57)	(1,242,890,220.52)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,042,117.00	6,472,339.33	(345,256,291.83)	249,842,901.48		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	693,286,549.67	693,286,549.67		693,286,549.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			693,286,549.67	693,286,549.67		693,286,549.67		
d) Other Restatements		9795	(152,512,237.11)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,774,312.56	693,286,549.67		693,286,549.67		
2) Ending Balance, June 30 (E + F1e)			659,816,429.56	699,758,889.00		943,129,451.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,670,363.00	2,636,896.00		2,636,896.30		
Stores		9712	16,958,034.00	18,016,015.00		18,016,014.50		
Prepaid Expenditures		9713	3,209.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	218,300,000.00	218,300,000.00		218,300,000.00		
d) Assigned								
Other Assignments		9780	308,234,576.00	335,428,041.00		485,474,964.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	72,375,780.00	72,375,780.00		72,375,780.00		
Unassigned/Unappropriated Amount		9790	41,274,467.56	53,002,157.00		146,325,796.35		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,773,986,429.00	3,625,613,228.00	1,061,354,586.00	3,581,286,764.00	(44,326,464.00)	-1.2%
Education Protection Account State Aid - Current Year		8012	614,264,011.00	690,121,535.00	172,530,391.00	690,121,535.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	30,424.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,567,388.00	6,928,905.00	0.00	6,928,905.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,803,677.00	5,803,677.00	5,891,458.24	5,803,677.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	884,841,370.00	922,270,945.00	0.00	977,607,200.00	55,336,255.00	6.0%
Unsecured Roll Taxes		8042	35,016,225.00	35,016,225.00	27,576,059.55	35,016,225.00	0.00	0.0%
Prior Years' Taxes		8043	23,487,122.00	21,993,014.00	15,235,631.26	23,462,625.00	1,469,611.00	6.7%
Supplemental Taxes		8044	22,529,304.00	23,884,973.00	3,573,393.23	29,856,216.00	5,971,243.00	25.0%
Education Revenue Augmentation Fund (ERAF)		8045	50,886,127.00	35,339,141.00	1,491,372.53	99,016,901.00	63,677,760.00	180.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,808,096.00	49,519,377.00	0.00	8,539,180.00	(40,980,197.00)	-82.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(234,775.02)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	8.00	312.00	0.00	312.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(4.00)	(156.00)	0.00	(156.00)	0.00	0.0%
Subtotal, LCFF Sources			5,431,189,753.00	5,416,491,176.00	1,287,448,540.79	5,457,639,384.00	41,148,208.00	0.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(181,182,571.00)	(185,997,781.00)	(58,354,409.87)	(203,500,479.00)	(17,502,698.00)	9.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,250,007,182.00	5,230,493,395.00	1,229,094,130.92	5,254,138,905.00	23,645,510.00	0.5%
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, 3026-3199, 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	14,709,934.00	14,711,934.00	5,411,578.77	14,709,934.00	(2,000.00)	0.0%
TOTAL, FEDERAL REVENUE			14,709,934.00	14,711,934.00	5,411,578.77	14,709,934.00	(2,000.00)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	2,877,420.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	328,669,466.00	292,098,942.00	0.00	291,730,517.00	(368,425.00)	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	66,735,104.00	73,115,000.00	13,481,564.30	73,255,908.00	140,908.00	0.2%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	4,516,640.00	6,336,038.00	2,184,709.13	6,197,020.00	(139,018.00)	-2.2%
TOTAL, OTHER STATE REVENUE			402,798,630.00	371,549,980.00	15,666,273.43	371,183,445.00	(366,535.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	325,000.00	325,000.00	123,664.69	325,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,787,000.00	10,787,000.00	5,664,368.51	13,057,126.00	2,270,126.00	21.0%
Interest		8660	2,080,000.00	2,087,625.00	22,295.65	3,368,291.00	1,280,666.00	61.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	483,840.00	489,690.00	200,710.00	489,690.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	35,115,337.00	35,642,357.00	12,113,753.59	38,458,614.00	2,816,257.00	7.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	4.00	156.00	0.00	0.00	(156.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	52,341,049.00	55,770,526.00	24,299,805.25	56,823,237.00	1,052,711.00	1.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,132,230.00	105,102,354.00	42,424,597.69	112,521,958.00	7,419,604.00	7.1%
TOTAL, REVENUES			5,768,647,976.00	5,721,857,663.00	1,292,596,580.81	5,752,554,242.00	30,696,579.00	0.5%

2015-16 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,760,273,714.00	1,756,664,511.00	524,403,649.55	1,643,762,520.00	112,901,991.00	6.4%
Certificated Pupil Support Salaries		1200	121,650,845.00	118,948,456.00	42,063,426.85	139,324,311.00	(20,375,855.00)	-17.1%
Certificated Supervisors' and Administrators' Salaries		1300	226,775,080.00	207,226,059.00	74,699,980.01	242,211,377.00	(34,985,318.00)	-16.9%
Other Certificated Salaries		1900	93,391,206.00	89,028,831.00	16,093,390.51	53,165,339.00	35,863,492.00	40.3%
TOTAL, CERTIFICATED SALARIES			2,202,090,845.00	2,171,867,857.00	657,260,446.92	2,078,463,547.00	93,404,310.00	4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,893,578.00	4,083,481.00	1,032,436.58	4,571,560.00	(488,079.00)	-12.0%
Classified Support Salaries		2200	243,436,768.00	250,013,101.00	78,808,723.32	244,988,029.00	5,025,072.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	20,963,128.00	24,237,601.00	7,608,729.03	23,431,437.00	806,164.00	3.3%
Clerical, Technical and Office Salaries		2400	210,613,232.00	243,617,847.00	72,591,117.50	231,135,527.00	12,482,320.00	5.1%
Other Classified Salaries		2900	57,987,127.00	53,573,697.00	13,491,859.84	57,144,793.00	(3,571,096.00)	-6.7%
TOTAL, CLASSIFIED SALARIES			537,893,833.00	575,525,727.00	173,532,866.27	561,271,346.00	14,254,381.00	2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	236,514,667.00	230,785,991.00	69,310,950.42	218,384,344.00	12,401,647.00	5.4%
PERS		3201-3202	66,681,889.00	67,323,488.00	20,378,132.88	63,609,083.00	3,714,405.00	5.5%
OASDI/Medicare/Alternative		3301-3302	64,701,993.00	70,757,359.00	21,789,383.06	73,191,366.00	(2,434,007.00)	-3.4%
Health and Welfare Benefits		3401-3402	378,302,852.00	396,979,816.00	127,308,246.68	396,015,994.00	963,822.00	0.2%
Unemployment Insurance		3501-3502	1,665,427.00	1,685,452.00	421,558.29	2,470,580.00	(785,128.00)	-46.6%
Workers' Compensation		3601-3602	75,278,692.00	78,589,885.00	25,549,895.31	81,298,371.00	(2,708,486.00)	-3.4%
OPEB, Allocated		3701-3702	195,675,656.00	200,304,025.00	64,850,823.16	192,243,913.00	8,060,112.00	4.0%
OPEB, Active Employees		3751-3752	0.00	45,000,000.00	0.00	30,330,484.00	14,669,516.00	32.6%
Other Employee Benefits		3901-3902	0.00	0.00	23,987.41	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,018,821,176.00	1,091,426,016.00	329,632,977.21	1,057,544,135.00	33,881,881.00	3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	146,745,812.00	115,753,349.00	5,407,654.73	66,529,026.00	49,224,323.00	42.5%
Books and Other Reference Materials		4200	4,010,103.00	4,492,687.00	106,085.01	3,939,592.00	553,095.00	12.3%
Materials and Supplies		4300	147,962,637.00	158,679,629.67	20,281,454.68	131,537,524.00	27,142,105.67	17.1%
Noncapitalized Equipment		4400	14,014,170.00	28,503,697.00	1,848,626.50	15,293,676.00	13,210,021.00	46.3%
Food		4700	50,000.00	22,977.00	2,990.74	57,649.00	(34,672.00)	-150.9%
TOTAL, BOOKS AND SUPPLIES			312,782,722.00	307,452,339.67	27,646,811.66	217,357,467.00	90,094,872.67	29.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	54,061,982.00	9,522,743.32	50,464,430.00	3,597,552.00	6.7%
Travel and Conferences		5200	4,013,287.00	3,807,732.00	1,234,575.30	3,944,857.00	(137,125.00)	-3.6%
Dues and Memberships		5300	675,815.00	711,221.00	767,359.08	2,286,518.00	(1,575,297.00)	-221.5%
Insurance		5400-5450	36,621,914.00	35,567,929.00	11,907,806.26	68,988,306.00	(33,420,377.00)	-94.0%
Operations and Housekeeping Services		5500	144,145,094.00	143,612,023.00	(8,645,780.67)	129,331,506.00	14,280,517.00	9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,511,299.00	11,815,794.00	5,546,949.97	23,818,189.00	(12,002,395.00)	-101.6%
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	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	113,958,081.00	114,871,162.00	2,888,816.77	113,070,500.00	1,800,662.00	1.6%
Communications		5900	86,216,242.00	38,467,845.00	8,731,021.74	28,101,243.00	10,366,602.00	26.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			401,141,732.00	402,915,688.00	31,953,491.77	420,005,549.00	(17,089,861.00)	-4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	243,168.00	0.00	0.00	1,672.00	(1,672.00)	New
Buildings and Improvements of Buildings		6200	151,715.00	3,140,940.00	1,358,172.00	3,977,879.00	(836,939.00)	-26.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,661,330.00	4,565,555.00	21,243.27	5,161,054.00	(595,499.00)	-13.0%
Equipment Replacement		6500	1,852,535.00	0.00	0.00	457,460.00	(457,460.00)	New
TOTAL, CAPITAL OUTLAY			5,908,748.00	7,706,495.00	1,379,415.27	9,598,065.00	(1,891,570.00)	-24.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	312,525.00	0.00	0.00	312,525.00	100.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,989,534.00	6,700,000.00	0.00	6,700,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,100,983.00	366,993.58	1,100,983.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	45,018.00	(45,018.00)	New
Other Debt Service - Principal		7439	87,196.00	257,863.00	0.00	868,254.00	(610,391.00)	-236.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,710,204.00	8,371,371.00	366,993.58	8,714,255.00	(342,884.00)	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(68,665,241.00)	(71,380,661.00)	(3,751,686.96)	(70,580,996.00)	(799,665.00)	1.1%
Transfers of Indirect Costs - Interfund		7350	(22,421,088.00)	(22,523,244.00)	(1,534,421.65)	(22,552,248.00)	29,004.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(91,086,329.00)	(93,903,905.00)	(5,286,108.61)	(93,133,244.00)	(770,661.00)	0.8%
TOTAL, EXPENDITURES			4,395,262,931.00	4,471,361,588.67	1,216,486,894.07	4,259,821,120.00	211,540,468.67	4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	41,003,215.00	41,003,215.00	0.00	36,388,270.00	4,614,945.00	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	60,803,942.00	52,634,672.00	0.00	61,442,205.00	(8,807,533.00)	-16.7%
Other Authorized Interfund Transfers Out		7619	38,914,188.00	38,914,188.00	21,434,730.57	38,913,297.00	891.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,721,345.00	132,552,075.00	21,434,730.57	136,743,772.00	(4,191,697.00)	-3.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	637,193.00	637,193.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	637,193.00	637,193.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,173,621,583.00)	(1,171,471,660.00)	(399,931,248.00)	(1,166,783,641.52)	4,688,018.48	-0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,173,621,583.00)	(1,171,471,660.00)	(399,931,248.00)	(1,166,783,641.52)	4,688,018.48	-0.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,254,342,928.00)	(1,244,023,735.00)	(421,365,978.57)	(1,242,890,220.52)	1,133,514.48	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	724,509,375.00	726,329,143.00	136,063,566.25	595,811,189.00	(130,517,954.00)	-18.0%
3) Other State Revenue		8300-8599	550,974,464.00	570,668,168.00	199,531,400.41	583,324,308.00	12,656,140.00	2.2%
4) Other Local Revenue		8600-8799	34,983,040.00	15,485,217.00	4,135,872.93	11,140,554.00	(4,344,663.00)	-28.1%
5) TOTAL, REVENUES			1,310,466,879.00	1,312,482,528.00	339,730,839.59	1,190,276,051.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	836,984,294.97	864,816,259.00	255,473,594.41	844,420,909.00	20,395,350.00	2.4%
2) Classified Salaries		2000-2999	333,142,855.00	343,876,375.00	103,358,856.59	392,402,432.00	(48,526,057.00)	-14.1%
3) Employee Benefits		3000-3999	523,943,410.00	528,275,987.00	152,314,116.49	506,615,029.00	21,660,958.00	4.1%
4) Books and Supplies		4000-4999	370,599,853.02	279,254,380.40	18,315,297.97	140,736,843.99	138,517,536.41	49.6%
5) Services and Other Operating Expenditures		5000-5999	415,002,736.00	443,610,177.54	64,224,944.62	386,564,406.06	57,045,771.48	12.9%
6) Capital Outlay		6000-6999	1,130,655.00	7,537,839.00	583,226.70	3,707,197.00	3,830,642.00	50.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,665,241.00	71,380,661.00	3,751,686.96	70,580,996.00	799,665.00	1.1%
9) TOTAL, EXPENDITURES			2,549,469,044.99	2,538,751,678.94	598,021,723.74	2,345,027,813.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,239,002,165.99)	(1,226,269,150.94)	(258,290,884.15)	(1,154,751,762.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,173,621,583.00	1,171,471,660.00	399,931,248.00	1,166,783,641.52	(4,688,018.48)	-0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,173,621,583.00	1,171,471,660.00	399,931,248.00	1,166,783,641.52		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(65,380,582.99)	(54,797,490.94)	141,640,363.85	12,031,879.47		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	124,470,462.94	124,470,462.94		124,470,462.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,470,462.94	124,470,462.94		124,470,462.94		
d) Other Restatements		9795	(38,488.93)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,431,974.01	124,470,462.94		124,470,462.94		
2) Ending Balance, June 30 (E + F1e)								
			59,051,391.02	69,672,972.00		136,502,342.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	59,051,391.02	69,672,972.00		136,502,342.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	115,676,911.00	115,676,911.00	37,001,613.00	115,338,648.00	(338,263.00)	-0.3%
Special Education Discretionary Grants		8182	24,101,212.00	26,678,145.00	0.00	24,320,260.00	(2,357,885.00)	-8.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	32,474.00	32,474.00	32,474.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	716,323.00	2,536,732.00	741,278.46	2,048,597.00	(488,135.00)	-19.2%
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	372,592,188.00	370,735,738.00	72,867,214.83	304,240,777.00	(66,494,961.00)	-17.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	1,401,536.00	1,443,957.00	258,294.73	997,241.00	(446,716.00)	-30.9%
NCLB: Title II, Part A, Teacher Quality	4035	8290	41,815,445.00	41,815,445.00	1,190,618.32	41,815,445.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	610,986.00	610,986.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	18,469,539.00	17,875,930.00	3,911,264.29	15,615,542.00	(2,260,388.00)	-12.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290	51,225,563.00	46,718,890.00	11,829,407.35	38,137,338.00	(8,581,552.00)	-18.4%
Other No Child Left Behind		8290	51,225,563.00	46,718,890.00	11,829,407.35	38,137,338.00	(8,581,552.00)	-18.4%
Vocational and Applied Technology Education	3500-3699	8290	7,891,643.00	6,953,933.00	49,126.12	5,376,290.00	(1,577,643.00)	-22.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	90,619,015.00	95,860,988.00	8,182,275.15	47,277,591.00	(48,583,397.00)	-50.7%
TOTAL, FEDERAL REVENUE			724,509,375.00	726,329,143.00	136,063,566.25	595,811,189.00	(130,517,954.00)	-18.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	365,405,085.00	365,209,963.00	101,867,908.00	365,243,803.00	33,840.00	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	3,056,899.00	3,056,899.00	864,662.00	3,056,899.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	17,726,512.00	21,412,250.00	14,514,256.97	21,453,516.00	41,266.00	0.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	77,227,222.00	77,521,817.00	51,024,823.60	73,237,293.00	(4,284,524.00)	-5.5%
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	731,627.00	3,078,872.00	83,627.59	1,783,536.00	(1,295,336.00)	-42.1%
California Clean Energy Jobs Act	6230	8590	26,000,000.00	26,000,000.00	0.00	23,112,803.00	(2,887,197.00)	-11.1%
Specialized Secondary	7370	8590	11,985.00	446,408.00	399,405.88	346,408.00	(100,000.00)	-22.4%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	60,815,134.00	73,941,959.00	30,776,716.37	95,090,050.00	21,148,091.00	28.6%
TOTAL, OTHER STATE REVENUE			550,974,464.00	570,668,168.00	199,531,400.41	583,324,308.00	12,656,140.00	2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	50,000.00	20,000.00	220,979.00	170,979.00	342.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	34,923,040.00	15,375,217.00	4,115,872.93	10,859,575.00	(4,515,642.00)	-29.4%
Tuition		8710	60,000.00	60,000.00	0.00	60,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,923,040.00	15,485,217.00	4,135,872.93	11,140,554.00	(4,344,663.00)	-28.1%
TOTAL, REVENUES			1,310,466,879.00	1,312,482,528.00	339,730,839.59	1,190,276,051.00	(122,206,477.00)	-9.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	596,017,578.97	597,225,197.00	170,507,577.34	558,291,239.00	38,933,958.00	6.5%
Certificated Pupil Support Salaries		1200	110,360,966.00	114,413,598.00	38,501,583.49	121,870,967.00	(7,457,369.00)	-6.5%
Certificated Supervisors' and Administrators' Salaries		1300	65,809,296.00	83,311,475.00	24,328,097.96	90,076,953.00	(6,765,478.00)	-8.1%
Other Certificated Salaries		1900	64,796,454.00	69,865,989.00	22,136,335.62	74,181,750.00	(4,315,761.00)	-6.2%
TOTAL, CERTIFICATED SALARIES			836,984,294.97	864,816,259.00	255,473,594.41	844,420,909.00	20,395,350.00	2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	204,436,272.00	206,000,835.00	56,251,713.88	220,760,025.00	(14,759,190.00)	-7.2%
Classified Support Salaries		2200	49,532,420.00	48,894,094.00	20,508,518.22	76,563,089.00	(27,668,995.00)	-56.6%
Classified Supervisors' and Administrators' Salaries		2300	1,733,844.00	2,498,789.00	845,374.87	2,644,784.00	(145,995.00)	-5.8%
Clerical, Technical and Office Salaries		2400	31,285,946.00	37,164,654.00	12,133,220.60	42,667,355.00	(5,502,701.00)	-14.8%
Other Classified Salaries		2900	46,154,373.00	49,318,003.00	13,620,029.02	49,767,179.00	(449,176.00)	-0.9%
TOTAL, CLASSIFIED SALARIES			333,142,855.00	343,876,375.00	103,358,856.59	392,402,432.00	(48,526,057.00)	-14.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,250,128.00	89,652,124.00	25,881,146.89	83,869,630.00	5,782,494.00	6.4%
PERS		3201-3202	33,987,552.00	34,755,932.00	10,547,437.75	38,989,521.00	(4,233,589.00)	-12.2%
OASDI/Medicare/Alternative		3301-3302	42,680,860.00	44,304,591.00	11,672,794.86	41,336,960.00	2,967,631.00	6.7%
Health and Welfare Benefits		3401-3402	217,306,794.00	215,518,076.00	61,709,942.62	192,659,304.00	22,858,772.00	10.6%
Unemployment Insurance		3501-3502	710,345.00	737,322.00	177,141.00	903,476.00	(166,154.00)	-22.5%
Workers' Compensation		3601-3602	34,365,911.00	35,575,209.00	10,904,851.00	36,207,875.00	(632,666.00)	-1.8%
OPEB, Allocated		3701-3702	108,641,820.00	107,732,733.00	31,418,931.48	97,874,530.00	9,858,203.00	9.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	14,771,867.00	(14,771,867.00)	New
Other Employee Benefits		3901-3902	0.00	0.00	1,870.89	1,866.00	(1,866.00)	New
TOTAL, EMPLOYEE BENEFITS			523,943,410.00	528,275,987.00	152,314,116.49	506,615,029.00	21,660,958.00	4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,741,376.00	21,454,878.00	8,517,605.55	21,453,766.00	1,112.00	0.0%
Books and Other Reference Materials		4200	2,075.00	135,113.00	20,987.64	86,432.00	48,681.00	36.0%
Materials and Supplies		4300	344,669,011.02	244,422,925.40	8,657,245.65	109,146,047.99	135,276,877.41	55.3%
Noncapitalized Equipment		4400	8,109,815.00	13,106,428.00	1,116,085.86	10,035,355.00	3,071,073.00	23.4%
Food		4700	77,576.00	135,036.00	3,373.27	15,243.00	119,793.00	88.7%
TOTAL, BOOKS AND SUPPLIES			370,599,853.02	279,254,380.40	18,315,297.97	140,736,843.99	138,517,536.41	49.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	285,478,100.00	298,405,732.00	46,775,577.53	296,439,206.00	1,966,526.00	0.7%
Travel and Conferences		5200	3,867,865.00	20,908,382.54	1,401,688.57	6,167,675.00	14,740,707.54	70.5%
Dues and Memberships		5300	15,694.00	138,175.00	30,607.07	31,992.00	106,183.00	76.8%
Insurance		5400-5450	0.00	0.00	76.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,882.00	196,610.00	927.08	10,841.00	185,969.00	94.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,252,067.00	9,100,627.00	676,782.01	2,009,503.00	7,091,124.00	77.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	123,997,525.00	113,724,995.00	15,335,427.15	81,568,721.06	32,156,273.94	28.3%
Communications		5900	332,603.00	1,135,656.00	3,859.21	336,668.00	798,988.00	70.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			415,002,736.00	443,610,177.54	64,224,944.62	386,564,406.06	57,045,771.48	12.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000.00	18,914.00	0.00	17,914.00	1,000.00	5.3%
Buildings and Improvements of Buildings		6200	95,727.00	1,501,582.00	274,137.14	380,562.00	1,121,020.00	74.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,033,928.00	6,017,343.00	309,089.56	3,308,721.00	2,708,622.00	45.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,130,655.00	7,537,839.00	583,226.70	3,707,197.00	3,830,642.00	50.8%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	68,665,241.00	71,380,661.00	3,751,686.96	70,580,996.00	799,665.00	1.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,665,241.00	71,380,661.00	3,751,686.96	70,580,996.00	799,665.00	1.1%
TOTAL, EXPENDITURES			2,549,469,044.99	2,538,751,678.94	598,021,723.74	2,345,027,813.05	193,723,865.89	7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,173,621,583.00	1,171,471,660.00	399,931,248.00	1,166,783,641.52	(4,688,018.48)	-0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,173,621,583.00	1,171,471,660.00	399,931,248.00	1,166,783,641.52	(4,688,018.48)	-0.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,173,621,583.00	1,171,471,660.00	399,931,248.00	1,166,783,641.52	4,688,018.48	-0.4%

Resource	Description	2015-16 Projected Year Totals
5640	Medi-Cal Billing Option	5,449,020.76
5650	FEMA Public Assistance Funds	33,771.00
5810	Other Restricted Federal	5,611,768.41
6230	California Clean Energy Jobs Act	65,721,012.54
6264	Educator Effectiveness	32,932,735.00
6286		2,214,498.69
6500	Special Education	3,980,220.51
7091	Economic Impact Aid (EIA): Limited English	579,585.23
7400	Quality Education Investment Act	16,011,659.10
7810	Other Restricted State	109,336.41
9010	Other Restricted Local	3,858,734.76
Total, Restricted Balance		136,502,342.41

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

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The increase in LCFF of \$23.7 million is due to higher estimated ADA based on norm enrollment.

- A-2 The \$130.5 million lower federal revenues are primarily due to the projected lower spending in various expenditure driven grants.

- A-3 The \$12.2 million projected higher other state revenues is due to higher \$17.3 million in Educator Effectiveness grant; offset by lower Williams Emergency Repairs of \$1.8 million, lower Mandated Cost Block Grant of \$0.4 million, and lower Proposition 39 Clean Energy Jobs of \$2.9 million.

- A-4 The \$3.1 million projected higher other local revenues is primarily due to higher lease revenue of \$2.3 million, higher interest revenue of \$1.3 million, higher Fees of \$2.8 million, and higher miscellaneous income of \$1.0 million; offset by \$4.3 million lesser spending in expenditure driven grants.

Expenditures

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

- B-2 The increase in Classified Salaries is primarily due to higher projected expenditures for classified support salaries and classified instructional salaries.

- B-3 The lower expenditures in Employee Benefits are primarily due to projected lower spending in health and welfare benefits, STRS and OPEB allocated.

- B-4 The decrease in Books and Supplies is mainly due to projected underspending in materials and supplies, approved textbooks and core curricula materials and non-capitalized equipment.

- B-5 The projected under-spending in Services and Other Operating Expenditures is primarily due to lower projected expenditures in professional/consulting services and operating expenditures, travel and conference, operations and housekeeping services and communications, partially offset by increases in insurance.

Continued

- B-6 The decrease in Capital Outlay is primarily due to lower projected expenditures for equipment.
- 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 increase in Transfers Out is primarily due to an increased projected encroachment from other funds.
- D-2 The \$0.6 million in other financing sources represents proceeds from capital lease.

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	470,198.12	469,665.73	463,595.38	472,639.27	2,973.54	1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	470,198.12	469,665.73	463,595.38	472,639.27	2,973.54	1%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	296.04	296.40	296.41	296.41	0.01	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	342.81	342.81	342.81	342.81	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	638.85	639.21	639.22	639.22	0.01	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	470,836.97	470,304.94	464,234.60	473,278.49	2,973.55	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	40,053.76	40,053.76	39,805.53	39,805.53	(248.23)	-1%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	40,053.76	40,053.76	39,805.53	39,805.53	(248.23)	-1%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	105,107.83	105,063.83	102,524.19	102,594.27	(2,469.56)	-2%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	105,107.83	105,063.83	102,524.19	102,594.27	(2,469.56)	-2%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	145,161.59	145,117.59	142,329.72	142,399.80	(2,717.79)	-2%

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

REVENUES

Major Assumptions For Revenues

		2015-16
1. Enrollment		
Non-charter Schools		486,510
Fiscally-dependent (locally-funded) charter schools		41,555
Fiscally-independent (locally-funded) charter schools		107,142
Total		635,207
2. Estimated Funded Average Daily Attendance		
Non-charter schools		473,278.48
Locally-funded charter schools		39,805.53
Total		513,084.01
3. Funded COLA		
LCFF		1.02%
Special Education (AB602)		1.02%
4. Rates used in LCFF Base Grant:		
K-3		\$7,820
4-6		\$7,189
7-8		\$7,403
9-12		\$8,801
5. Unduplicated student count percentage to enrollment (3-year rolling average)		
Non-charter Schools		0.8313
Fiscally-dependent (locally-funded) charter schools		<i>varies per school</i>
6. GAP Funding		51.52%
7. Education Protection Act (in millions)		
Non-charter Schools		649.60
Fiscally-dependent (locally-funded) charter schools		40.50
Total		690.10
8. California State Lottery - Rates Per ADA		
Unrestricted		\$140.00
Restricted		\$41.00
9. Mandate Block Grant (Rate per ADA)		
Non-charter schools – K-8		\$28.42
Non-charter schools – 9-12		\$56.00
Locally-funded charter schools – K-8		\$14.21
Locally-funded charter schools – 9-12		\$42.00

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

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

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

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

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

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

EMPLOYEE BENEFITS

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

Employee statutory benefit rates are as follows:

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

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is projected to be \$212,948,757, and total maintenance expenditures are projected to be \$212,948,757.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. \$3,464,880 in project expenditures from COPs issued in prior years are expected in the current fiscal year. These project expenditures will be recorded in objects 2000 to 7619. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$34,313,297 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$1,079.6 million, which is \$261.9 million higher than the unaudited actual ending balance for 2014-15.

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	July	August	September	October	November	December	January	February
A. BEGINNING CASH	October	941,265,480.00	763,121,758.00	324,437,140.00	481,205,929.00	403,352,252.00	429,128,357.00	1,042,316,875.00	1,163,489,428.00
B. RECEIPTS									
L/CF/Revenue Limit Sources	8010-8019	189,000,728.00	189,000,728.00	515,670,375.00	340,201,314.00	340,201,271.00	512,731,653.00	340,201,271.00	299,868,039.00
Principal Apportionment	8020-8079	12,244,538.00	42,818,567.00	0.00	(1,529,965.00)	19,003,025.00	418,526,746.00	121,969,900.00	56,905,664.00
Property Taxes	8080-8099	(9,703,250.00)	(19,357,977.00)	(15,413,337.00)	(13,879,846.00)	(17,348,934.00)	(17,289,958.00)	(15,104,211.00)	(26,128,502.00)
Miscellaneous Funds	8100-8299	43,902,224.00	1,044,338.00	121,652,799.00	26,541,011.00	58,766,406.00	68,738,516.00	10,319,286.00	9,125,446.00
Federal Revenue	8300-8599	58,614,365.00	19,879,997.00	52,230,934.00	114,978,441.00	91,545,702.00	139,128,301.00	142,380,400.00	22,345,335.00
Other State Revenue	8600-8799	3,304,860.00	5,291,033.00	7,338,256.00	18,755,557.00	8,716,082.00	7,218,572.00	10,738,905.00	6,026,572.00
Other Local Revenue	8910-8929	0.00	209,965,624.00	102,982,812.00	114,782,812.00	84,750,136.00	77,918,966.00	93,818,966.00	80,518,974.00
Interfund Transfers In	8930-8979	19,957,466.00	8,507,036.00	10,503,166.00	11,345,398.00	7,291,851.00	9,751,159.00	11,579,619.00	18,875,942.00
All Other Financing Sources		317,320,731.00	457,149,346.00	794,965,005.00	611,194,722.00	590,925,539.00	1,216,723,955.00	715,904,136.00	467,537,470.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	386,271,925.00	620,495,042.00	426,915,095.00	516,915,382.00	411,171,889.00	424,127,230.00	396,432,958.00	430,740,852.00
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	120,106,234.00	100,743,670.00	72,934,096.00	71,042,959.00	64,928,326.00	98,700,423.00	105,774,046.00	83,039,154.00
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	1,601,786.00	199,970,624.00	156,488,580.00	118,190,317.00	87,133,521.00	78,584,226.00	90,057,415.00	93,464,225.00
All Other Financing Uses	7630-7699	(12,515,492.00)	(25,375,372.00)	(18,141,535.00)	(17,100,259.00)	1,915,698.00	2,123,568.00	2,467,164.00	2,237,888.00
TOTAL DISBURSEMENTS		495,464,453.00	895,833,964.00	638,196,216.00	689,048,399.00	565,149,434.00	603,535,437.00	594,731,583.00	609,482,119.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	10,415,939.00							
Accounts Receivable	9200-9299	331,073,502.00							
Due From Other Funds	9310	23,600,000.00							
Stores	9320	18,016,015.00							
Prepaid Expenditures	9330	0.00							
Other Current Assets	9340	0.00							
Deferred Outflows of Resources	9490	0.00							
SUBTOTAL		383,105,456.00							
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	492,591,330.00							
Due To Other Funds	9610	0.00							
Current Loans	9640	0.00							
Unearned Revenues	9650	14,022,575.00							
Deferred Inflows of Resources	9690	0.00							
SUBTOTAL		506,613,905.00							
Nonoperating									
Suspense Clearing	9810	(123,508,449.00)							
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(178,143,722.00)	(438,684,618.00)	156,788,789.00	(77,853,677.00)	25,776,105.00	613,183,518.00	121,172,553.00	(141,944,549.00)
F. ENDING CASH (A + E)		763,121,758.00	324,437,140.00	481,205,929.00	403,352,252.00	429,128,357.00	1,042,316,875.00	1,163,489,428.00	1,021,544,779.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name)								
October	1,021,544,779.00	1,089,069,462.00	1,212,982,271.00	1,114,904,147.00				
A. BEGINNING CASH								
B. RECEIPTS								
L CFF/Revenue Limit Sources								
Principal Apportionment	472,398,420.00	299,868,039.00	299,868,039.00	472,398,422.00	0.00	0.00	4,271,408,299.00	4,271,408,299.00
Property Taxes	2,919,277.00	289,770,590.00	167,357,247.00	56,245,340.00	0.00	0.00	1,186,230,929.00	1,186,230,929.00
Miscellaneous Funds	(5,692,515.00)	(39,534,214.00)	(19,183,256.00)	(4,864,323.00)	0.00	0.00	(203,500,323.00)	(203,500,323.00)
Federal Revenue	91,306,510.00	10,430,325.00	4,410,584.00	68,866,078.00	273,062,583.00	(175,645,583.00)	610,521,123.00	610,521,123.00
Other State Revenue	47,808,221.00	84,424,416.00	22,323,848.00	28,471,287.00	206,404,785.00	(76,028,079.00)	954,507,753.00	954,507,753.00
Other Local Revenue	3,855,815.00	4,658,098.00	16,131,863.00	12,358,279.00	98,668,660.00	(79,398,840.00)	123,662,512.00	123,662,512.00
Interfund Transfers In	125,023,779.00	77,123,779.00	71,413,779.00	99,451,789.00	(1,077,751,396.00)		60,000,000.00	60,000,000.00
All Other Financing Sources	4,763,274.00	31,522,470.00	16,892,476.00	57,291,388.00	(207,644,032.00)	(331,073,502.00)	537,193.00	637,193.00
TOTAL RECEIPTS	742,382,781.00	758,264,103.00	579,214,380.00	790,218,220.00	(707,259,400.00)		7,003,467,486.00	7,003,467,486.00
C. DISBURSEMENTS								
Certificated Salaries	447,269,627.00	433,980,238.00	443,530,018.00	495,350,484.00	231,155,638.00	(223,638,980.00)	5,440,717,398.00	2,922,884,456.00
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	953,673,776.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,584,159,184.00
Books and Supplies	96,250,227.00	109,055,049.00	104,786,184.00	129,600,385.00	276,123,132.00	(288,952,349.95)	1,164,131,535.05	358,084,310.98
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	806,589,955.08
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,305,262.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,837,993.00)
Interfund Transfers Out	127,625,419.00	88,172,512.00	111,839,068.00	62,284,734.00	(1,078,668,635.00)	0.00	136,743,772.00	136,743,772.00
All Other Financing Uses	3,712,825.00	3,143,495.00	17,137,234.00	9,616,389.00	30,778,407.00		0.00	0.00
TOTAL DISBURSEMENTS	674,858,098.00	634,351,294.00	677,292,504.00	696,851,992.00	(540,611,458.00)	(482,591,329.95)	6,741,592,705.05	6,741,592,705.05
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury					0.00	10,415,939.00	10,415,939.00	
Accounts Receivable					39,418,494.00	331,073,502.00	370,491,996.00	
Due From Other Funds					917,240.00	23,600,000.00	24,517,240.00	
Stores					0.00	18,016,015.00	18,016,015.00	
Prepaid Expenditures					0.00	0.00	0.00	
Other Current Assets					0.00	0.00	0.00	
Deferred Outflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	40,335,734.00	383,105,456.00	423,441,190.00	
Liabilities and Deferred Inflows								
Accounts Payable					45,465,848.00	492,591,330.00	538,057,178.00	
Due To Other Funds					0.00	0.00	0.00	
Current Loans					0.00	0.00	0.00	
Unearned Revenues					0.00	14,022,575.00	14,022,575.00	
Deferred Inflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	45,465,848.00	506,613,905.00	552,079,753.00	
Nonoperating								
Suspense Clearing					0.00		0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	(5,130,114.00)	(123,508,449.00)	(128,638,563.00)	
E. NET INCREASE/DECREASE (B - C + D)								
	67,524,683.00	123,912,809.00	(96,078,124.00)	93,366,228.00	(171,778,058.00)	38,009,378.95	133,236,217.95	281,874,780.95
F. ENDING CASH (A + E)								
	1,089,069,462.00	1,212,982,271.00	1,114,904,147.00	1,208,270,375.00			1,074,501,697.95	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
A. BEGINNING CASH		1,208,270,375.00	883,621,338.00	483,935,389.00	600,405,171.00	485,480,532.00	456,703,112.00	883,063,338.00	836,046,436.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	186,167,032.00	186,167,032.00	507,631,049.00	335,100,658.00	335,100,658.00	507,631,040.00	335,100,658.00	335,100,658.00
Property Taxes	8020-8079	10,902,711.00	38,126,260.00	0.00	(1,362,302.00)	16,920,563.00	372,662,164.00	108,603,733.00	50,669,612.00
Miscellaneous Funds	8080-8099	(7,348,885.00)	(14,661,020.00)	(11,673,495.00)	(10,512,086.00)	(12,618,977.00)	(12,576,080.00)	(10,986,248.00)	(19,004,912.00)
Federal Revenue	8100-8299	52,692,273.00	1,158,552.00	128,727,928.00	30,339,004.00	65,168,299.00	74,809,376.00	9,468,759.00	6,689,472.00
Other State Revenue	8300-8599	59,491,703.00	20,843,794.00	58,659,809.00	133,218,509.00	73,756,405.00	37,470,230.00	35,613,590.00	23,772,819.00
Other Local Revenue	8600-8799	2,808,961.00	4,497,378.00	6,237,517.00	15,942,224.00	7,408,669.00	6,135,786.00	9,128,069.00	5,122,586.00
Interfund Transfers In	8910-8929	0.00	180,570,437.00	88,565,218.00	98,713,218.00	72,885,117.00	67,010,311.00	80,684,311.00	69,246,318.00
All Other Financing Sources	8930-9979	6,985,115.00	2,977,462.00	3,676,109.00	3,970,890.00	2,552,151.00	3,412,903.00	5,481,723.00	6,606,579.00
TOTAL RECEIPTS		311,698,910.00	419,679,695.00	781,824,135.00	605,410,115.00	561,172,885.00	1,056,555,730.00	573,094,595.00	478,203,132.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	522,270,546.00	538,796,431.00	450,314,694.00	544,494,390.00	433,256,781.00	448,873,990.00	417,596,547.00	453,795,016.00
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	124,585,613.00	105,175,319.00	76,066,841.00	74,277,798.00	67,296,173.00	102,299,891.00	109,631,480.00	86,067,478.00
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	1,608,193.00	200,770,506.00	157,114,514.00	118,663,078.00	87,482,056.00	78,898,563.00	90,417,645.00	93,838,082.00
All Other Financing Uses	7630-7699	(12,516,405.00)	(25,376,412.00)	(18,141,696.00)	(17,100,512.00)	1,915,295.00	2,129,060.00	2,466,825.00	2,237,558.00
TOTAL DISBURSEMENTS		636,347,947.00	819,365,844.00	685,354,353.00	720,334,754.00	589,950,305.00	630,195,504.00	620,111,497.00	635,938,134.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	10,415,939.00							
Accounts Receivable	9200-9299	370,491,996.00							
Due From Other Funds	9310	24,517,240.00							
Stores	9320	18,016,015.00							
Prepaid Expenditures	9330	0.00							
Other Current Assets	9340	0.00							
Deferred Outflows of Resources	9490	0.00							
SUBTOTAL		423,441,190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	538,057,178.00							
Due To Other Funds	9610	0.00							
Current Loans	9640	0.00							
Unearned Revenues	9650	14,022,575.00							
Deferred Inflows of Resources	9680	0.00							
SUBTOTAL		552,079,753.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(324,649,037.00)	(399,685,949.00)	116,469,782.00	(114,924,639.00)	(28,777,420.00)	426,360,226.00	(47,016,902.00)	(157,735,002.00)
F. ENDING CASH (A + E)		883,621,338.00	483,935,389.00	600,405,171.00	485,480,532.00	456,703,112.00	883,063,338.00	836,046,436.00	678,311,434.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name)								
October	678,311,434.00	737,937,412.00	796,228,645.00	673,870,681.00				
A. BEGINNING CASH								
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment					44,519,380.00	0.00	4,457,981,561.00	4,457,981,561.00
Property Taxes	507,631,040.00	335,100,658.00	335,100,658.00	507,631,040.00	0.00	0.00	1,056,236,880.00	1,056,236,880.00
Miscellaneous Funds	2,599,366.00	258,015,852.00	149,017,271.00	50,081,650.00	0.00	0.00	(194,580,881.00)	(194,580,881.00)
Federal Revenue	(4,140,527.00)	(28,755,734.00)	(13,953,195.00)	(3,830,346.00)	(44,519,376.00)	0.00	605,703,944.00	605,703,944.00
Other State Revenue	95,215,936.00	12,649,642.00	4,895,262.00	74,342,082.00	246,105,768.00	(198,558,409.00)	632,405,779.00	632,405,779.00
Other Local Revenue	48,635,087.00	61,988,501.00	23,732,353.00	34,229,681.00	106,193,482.00	(85,080,184.00)	112,358,879.00	112,358,879.00
Interfund Transfers In	3,277,443.00	3,959,384.00	13,712,083.00	10,504,537.00	112,477,636.00	(88,853,394.00)	15,000,000.00	15,000,000.00
All Other Financing Sources	1,667,146.00	11,032,865.00	8,699,926.00	20,051,979.00	(77,114,848.00)	0.00	6,685,106,162.00	6,685,106,162.00
8930-8979	762,405,941.00	720,197,618.00	582,620,208.00	778,539,145.00	(575,804,160.00)	(370,491,987.00)	5,724,786,058.00	5,724,786,058.00
C. DISBURSEMENTS								
Certificated Salaries	471,171,438.00	457,207,189.00	466,948,192.00	522,471,115.00	230,746,366.00	(231,155,637.00)	0.00	0.00
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	99,760,340.00	113,032,136.00	108,607,592.00	134,326,733.00	311,140,382.00	(306,901,541.00)	1,205,766,235.00	1,205,766,235.00
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
6000-6599	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	128,135,921.00	88,525,202.00	112,286,424.00	22,533,873.00	(1,042,617,685.00)	0.00	137,656,372.00	137,656,372.00
7600-7629	3,712,264.00	3,141,858.00	17,135,964.00	9,713,015.00	30,689,186.00	0.00	0.00	0.00
All Other Financing Uses	702,779,963.00	661,906,385.00	704,978,172.00	689,044,736.00	(470,041,751.00)	(538,057,178.00)	7,068,208,665.00	7,068,208,665.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	9111-9199				0.00	10,415,939.00	10,415,939.00	
Accounts Receivable	9200-9299				17,170,047.00	370,451,986.00	387,662,043.00	
Due From Other Funds	9310				79,151,485.00	24,517,240.00	103,668,725.00	
Stores	9320				0.00	18,016,015.00	18,016,015.00	
Prepaid Expenditures	9330				0.00	0.00	0.00	
Other Current Assets	9340				0.00	0.00	0.00	
Deferred Outflows of Resources	9490				0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	96,321,532.00	423,441,190.00	519,762,722.00	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599				34,518,759.00	538,057,178.00	572,575,937.00	
Due To Other Funds	9610				0.00	0.00	0.00	
Current Loans	9640				0.00	0.00	0.00	
Unearned Revenues	9650				0.00	14,022,575.00	14,022,575.00	
Deferred Inflows of Resources	9690				0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	34,518,759.00	552,079,753.00	586,598,512.00	
Nonoperating								
Suspense Clearing	9910				0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	61,802,773.00	(128,638,563.00)	(66,835,790.00)	
E. NET INCREASE/DECREASE (B - C + D)		59,625,978.00	58,291,233.00	(122,357,964.00)	89,494,409.00	38,926,628.00	(449,938,293.00)	(383,102,503.00)
F. ENDING CASH (A + E)		737,937,412.00	796,228,645.00	673,870,681.00	763,365,090.00			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							758,332,082.00	

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

BALANCES	The balances do not include amounts held in the Payroll Agency Fund.
RECEIPTS	Revenues and other receipts are primarily based on FY 2015-16 Actuals as of October 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 to October 2015.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals as of October 2015 and projected salaries and benefits for the rest of the fiscal year including salary increases in FY2015-16. The totals also reflect projected higher disbursements for health and benefit costs for FY 2015-16.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on FY 2015-16 Actuals as of October 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 2015-16 data. Inter-fund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds, Child Development Fund, and Cafeteria Fund.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,254,138,905.00	1.25%	5,319,637,560.00	0.32%	5,336,654,398.00
2. Federal Revenues	8100-8299	610,521,123.00	-0.79%	605,703,944.00	-0.18%	604,603,636.00
3. Other State Revenues	8300-8599	954,507,753.00	-33.75%	632,405,779.00	-0.11%	631,716,320.00
4. Other Local Revenues	8600-8799	123,662,512.00	-9.14%	112,358,879.00	1.25%	113,767,572.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,000,000.00	-75.00%	15,000,000.00	0.00%	15,000,000.00
b. Other Sources	8930-8979	637,193.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,003,467,486.00	-4.55%	6,685,106,162.00	0.25%	6,701,741,926.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,922,884,456.00		3,031,898,751.29
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				109,014,295.29		(64,971,074.08)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,922,884,456.00	3.73%	3,031,898,751.29	-2.14%	2,966,927,677.21
2. Classified Salaries						
a. Base Salaries				953,673,778.00		971,811,454.98
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				18,137,676.98		(7,883,677.21)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	953,673,778.00	1.90%	971,811,454.98	-0.81%	963,927,777.77
3. Employee Benefits	3000-3999	1,564,159,164.00	10.03%	1,721,075,851.77	6.86%	1,839,137,576.10
4. Books and Supplies	4000-4999	358,094,310.99	6.20%	380,308,548.34	-15.61%	320,954,175.00
5. Services and Other Operating Expenditures	5000-5999	806,569,955.06	2.16%	823,963,771.81	-1.32%	813,116,485.31
6. Capital Outlay	6000-6999	13,305,262.00	2.11%	13,585,815.07	-6.79%	12,663,799.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,714,255.00	0.00%	8,714,255.00	0.00%	8,714,255.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,552,248.00)	-7.74%	(20,806,155.00)	46.09%	(30,394,920.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	136,743,772.00	0.67%	137,656,372.00	5.89%	145,760,574.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(226,000,000.00)
11. Total (Sum lines B1 thru B10)		6,741,592,705.05	4.84%	7,068,208,665.26	-3.59%	6,814,807,399.39
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		261,874,780.95		(383,102,503.26)		(113,065,473.39)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		817,757,012.61		1,079,631,793.56		696,529,290.30
2. Ending Fund Balance (Sum lines C and D1)		1,079,631,793.56		696,529,290.30		583,463,816.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,652,910.80		20,652,910.80		20,652,910.80
b. Restricted	9740	136,502,342.41		111,851,165.13		104,513,826.60
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	218,300,000.00		0.00		0.00
d. Assigned	9780	485,474,964.00		362,818,448.42		385,828,474.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	72,375,780.00		72,375,780.00		72,375,780.00
2. Unassigned/Unappropriated	9790	146,325,796.35		128,830,985.95		92,824.78
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,079,631,793.56		696,529,290.30		583,463,816.91

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	72,375,780.00		72,375,780.00		72,375,780.00
c. Unassigned/Unappropriated	9790	146,325,796.35		128,830,985.95		92,824.78
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		218,701,576.35		201,206,765.95		72,468,604.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.24%		2.85%		1.06%
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):						
<hr/>						
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 A6 and C4; enter projections)						
		504,040.13		488,313.64		474,833.91
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		6,741,592,705.05		7,068,208,665.26		6,814,807,399.39
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)						
		6,741,592,705.05		7,068,208,665.26		6,814,807,399.39
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)						
		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		67,415,927.05		70,682,086.65		68,148,073.99
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		67,415,927.05		70,682,086.65		68,148,073.99
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,254,138,905.00	1.25%	5,319,637,560.00	0.32%	5,336,654,398.00
2. Federal Revenues	8100-8299	14,709,934.00	-31.27%	10,109,934.00	0.00%	10,109,934.00
3. Other State Revenues	8300-8599	371,183,445.00	-74.47%	94,754,781.00	-2.61%	92,281,925.00
4. Other Local Revenues	8600-8799	112,521,958.00	-9.66%	101,654,011.00	1.33%	103,009,438.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,000,000.00	-75.00%	15,000,000.00	0.00%	15,000,000.00
b. Other Sources	8930-8979	637,193.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,166,783,641.52)	5.78%	(1,234,269,152.00)	4.64%	(1,291,585,212.00)
6. Total (Sum lines A1 thru A5c)		4,646,407,793.48	-7.31%	4,306,887,134.00	-0.96%	4,265,470,483.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,078,463,547.00		2,189,389,407.29
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				110,925,860.29		(53,199,438.08)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,078,463,547.00	5.34%	2,189,389,407.29	-2.43%	2,136,189,969.21
2. Classified Salaries						
a. Base Salaries				561,271,346.00		573,351,289.13
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				12,079,943.13		(5,996,540.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	561,271,346.00	2.15%	573,351,289.13	-1.05%	567,354,749.13
3. Employee Benefits	3000-3999	1,057,544,135.00	10.93%	1,173,122,758.13	7.16%	1,257,088,653.21
4. Books and Supplies	4000-4999	217,357,467.00	7.12%	232,836,717.00	-25.09%	174,417,374.00
5. Services and Other Operating Expenditures	5000-5999	420,005,549.00	1.55%	426,509,851.43	-1.89%	418,466,425.31
6. Capital Outlay	6000-6999	9,598,065.00	7.76%	10,342,826.00	1.88%	10,536,787.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,714,255.00	0.00%	8,714,255.00	0.00%	8,714,255.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(93,133,244.00)	-7.03%	(86,585,016.00)	40.13%	(121,330,169.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	136,743,772.00	0.67%	137,656,372.00	5.89%	145,760,574.00
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		(226,000,000.00)
11. Total (Sum lines B1 thru B10)		4,396,564,892.00	6.11%	4,665,338,459.98	-6.30%	4,371,198,617.86
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		249,842,901.48		(358,451,325.98)		(105,728,134.86)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		693,286,549.67		943,129,451.15		584,678,125.17
2. Ending Fund Balance (Sum lines C and D1)		943,129,451.15		584,678,125.17		478,949,990.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,652,910.80		20,652,910.80		20,652,910.80
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	218,300,000.00		0.00		0.00
d. Assigned	9780	485,474,964.00		362,818,448.42		385,828,474.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	72,375,780.00		72,375,780.00		72,375,780.00
2. Unassigned/Unappropriated	9790	146,325,796.35		128,830,985.95		92,824.78
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		943,129,451.15		584,678,125.17		478,949,990.31

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	72,375,780.00		72,375,780.00		72,375,780.00
c. Unassigned/Unappropriated	9790	146,325,796.35		128,830,985.95		92,824.78
(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)						
		218,701,576.35		201,206,765.95		72,468,604.78

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attached

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	595,811,189.00	-0.04%	595,594,010.00	-0.18%	594,493,702.00
3. Other State Revenues	8300-8599	583,324,308.00	-7.83%	537,650,998.00	0.33%	539,434,395.00
4. Other Local Revenues	8600-8799	11,140,554.00	-3.91%	10,704,868.00	0.50%	10,758,134.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,166,783,641.52	5.78%	1,234,269,152.00	4.64%	1,291,585,212.00
6. Total (Sum lines A1 thru A5c)		2,357,059,692.52	0.90%	2,378,219,028.00	2.44%	2,436,271,443.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				844,420,909.00		842,509,344.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,911,565.00)		(11,771,636.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	844,420,909.00	-0.23%	842,509,344.00	-1.40%	830,737,708.00
2. Classified Salaries						
a. Base Salaries				392,402,432.00		398,460,165.85
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				6,057,733.85		(1,887,137.21)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	392,402,432.00	1.54%	398,460,165.85	-0.47%	396,573,028.64
3. Employee Benefits	3000-3999	506,615,029.00	8.16%	547,953,093.64	6.22%	582,048,922.89
4. Books and Supplies	4000-4999	140,736,843.99	4.79%	147,471,831.34	-0.63%	146,536,801.00
5. Services and Other Operating Expenditures	5000-5999	386,564,406.06	2.82%	397,453,920.38	-0.71%	394,650,060.00
6. Capital Outlay	6000-6999	3,707,197.00	-12.52%	3,242,989.07	-34.41%	2,127,012.00
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	70,580,996.00	-6.80%	65,778,861.00	38.24%	90,935,249.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,345,027,813.05	2.47%	2,402,870,205.28	1.70%	2,443,608,781.53
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		12,031,879.47		(24,651,177.28)		(7,337,338.53)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		124,470,462.94		136,502,342.41		111,851,165.13
2. Ending Fund Balance (Sum lines C and D1)		136,502,342.41		111,851,165.13		104,513,826.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	136,502,342.41		111,851,165.13		104,513,826.60
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)		136,502,342.41		111,851,165.13		104,513,826.60

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

Los Angeles Unified School District

2015-16 First Interim

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

Major Revenue Assumptions

	<u>2016-17</u>	<u>2017-18</u>
1. Enrollment		
Non-charter schools	471,585	457,575
Locally-funded charter schools	41,555	41,555
Direct-funded charter schools	113,460	119,686
Total	<u>626,600</u>	<u>618,816</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools	458,590.02	443,806.60
Locally-funded charter schools	39,805.53	39,805.53
Total	<u>498,395.55</u>	<u>483,612.13</u>
3. Funded COLA		
LCFF	1.60%	2.48%
Special Education (AB602)	1.60%	2.48%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$7,945	\$8,141
Grades 4-6	\$7,304	\$7,485
Grades 7-8	\$7,521	\$7,708
Grades 9-12	\$8,942	\$9,163
5. Unduplicated student count percentage to enrollment (3-year rolling average)		
Non-charter schools (includes County Program Students)	82.36%	82.36%
Locally-funded charter schools (total)	37.40%	37.38%
6. Gap Funding Percentage (DOF)	35.55%	35.11%
7. Education Protection Act (in millions)		
Non-charter schools	\$649.6	\$649.6
Locally-funded charter schools	40.5	40.5
Total	<u>\$690.1</u>	<u>\$690.1</u>
8. California State Lottery – Rates Per ADA		
Unrestricted	\$140.00	\$140.00
Restricted	\$41.00	\$41.00

2015-16 First Interim

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

Major Expenditure Assumptions for 2017-18 (continued)

4. **Other Expenses (4000-6000)** are based on 2016-17 level adjusted for known changes from 2016-17 to 2017-18 as indicated below:
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$13.7 million. Inflation is based on a 2.80% California CPI for 2017-18.
 - b. Includes distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$5.7 million
 - c. Includes White Fleet Strategic Plan of \$5 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** is at 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 5.39%.
8. **Other Adjustments** of \$226 million represent balancing proposals submitted to the Board of Education to address the shortfall in 2017-18.

Los Angeles Unified School District

2015-16 First Interim

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

Major Revenue Assumptions (continued)

9. Mandate Block Grant		
Non-charter schools – K-8	\$28.42	\$28.42
Non-charter schools – 9-12	\$56.00	\$56.00
Locally-funded charter schools – K-8	\$14.21	\$14.21
Locally-funded charter schools – 9-12	\$42.00	\$42.00

Major Expenditure Assumptions for 2016-17

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

	Amounts (in millions)
<u>Certificated Salaries</u>	
LCFF Proportionality Requirement	\$ 103.2
Step and Column Salary Adjustment	32.8
Salary Increase	28.8
School Staff and Resources	15.5
Federal, State, and Local Grants	(0.6)
Quality Education Investment Act (SB1133)	(6.5)
2015-16 One-time Items	(17.5)
Reduced Cost from Enrollment Decline	(49.0)
All Others	1.7
Total 2016-17 Known Changes	\$ 109.0

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

	Amounts (in millions)
<u>Classified Salaries</u>	
Salary Increase	\$ 16.0
LCFF Proportionality Requirement	8.2
Federal, State, and Local Grants	(0.2)
Quality Education Investment Act (SB1133)	(0.3)
2015-16 One-time Items	(3.9)
All Others	(1.7)
Total 2016-17 Known Changes	\$ 18.1

2015-16 First Interim

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

Major Expenditure Assumptions for 2016-17 (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 12.58%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 13.05%, an increase of 1.203% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2015-2017 Health and Welfare Agreement. OPEB Trust contribution for the year is \$63.2 million.
4. **Other Expenses (4000-6000)** are based on 2015-16 level adjusted for known changes from 2015-16 to 2016-17 as indicated below:
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$16.5 million. Inflation is based on a 2.70% California CPI for 2016-17.
 - b. LCFF Proportionality Requirement of \$47.9 million
 - c. Includes distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$4.4 million
 - d. Increase in Special Education expenditure of \$13 million
 - e. Textbook/IMFRP carryover expenditure of \$39.4 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** is at 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.47%.

2015-16 First Interim

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

Major Expenditure Assumptions for 2017-18

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

<u>Certificated Salaries</u>	Amounts (in millions)
Step and Column Salary Adjustment	\$ 32.6
LCFF Proportionality Requirement	6.2
Federal, State, and Local Grants	(0.9)
Quality Education Investment Act (SB1133)	(10.9)
Reduced Cost from Enrollment Decline	(39.4)
2016-17 One-time Items	(51.5)
All Others	(1.0)
Total 2017-18 Known Changes	\$ (64.9)

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

<u>Classified Salaries</u>	Amounts (in millions)
Federal, State, and Local Grants	(\$0.3)
Quality Education Investment Act (SB1133)	(\$0.6)
2016-17 One-time Items	(\$7.1)
Total 2017-18 Known Changes	(\$8.0)

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 14.43%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 16.6%, an increase of 3.55% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2015-2017 Health and Welfare Agreement. There is no OPEB Trust contribution for 2017-18.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	616,012.07	615,678.29	-0.1%	Met
1st Subsequent Year (2016-17)	609,148.46	607,035.51	-0.3%	Met
2nd Subsequent Year (2017-18)	599,338.41	598,209.74	-0.2%	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 budget adoption 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 budget adoption.

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)	636,911	635,207	-0.3%	Met
1st Subsequent Year (2016-17)	626,600	626,600	0.0%	Met
2nd Subsequent Year (2017-18)	618,816	618,816	0.0%	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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	621,270	655,494	94.8%
Second Prior Year (2013-14)	620,038	653,286	94.9%
First Prior Year (2014-15)	614,411	646,683	95.0%
		Historical Average Ratio:	94.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.4%

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

DATA ENTRY: Estimated P-2 ADA data that exist will be extracted into the first column for the Current Year; otherwise, enter data in the first column for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A6 and C9)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2015-16)	606,564	635,207	95.5%	Not Met
1st Subsequent Year (2016-17)	598,884	626,600	95.3%	Met
2nd Subsequent Year (2017-18)	589,361	618,816	95.2%	Met

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

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

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

Explanation:
(required if NOT met)

The original P-2 estimates were based on estimated enrollment, which were higher than the actual enrollment numbers.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2015-16)	5,431,189,753.00	5,457,639,384.00	0.5%	Met
1st Subsequent Year (2016-17)	5,526,866,563.00	5,514,218,597.00	-0.2%	Met
2nd Subsequent Year (2017-18)	5,548,626,935.00	5,544,369,469.00	-0.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2012-13)	2,997,079,807.40	3,368,650,308.55	89.0%
Second Prior Year (2013-14)	3,201,716,163.77	3,569,651,482.48	89.7%
First Prior Year (2014-15)	3,399,683,999.41	3,772,065,538.84	90.1%
	Historical Average Ratio:		89.6%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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):	86.6% to 92.6%	88.5% to 92.6%	86.6% to 92.6%

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 (2015-16)	3,697,279,028.00	4,259,821,120.00	86.8%	Met
1st Subsequent Year (2016-17)	3,935,863,454.55	4,527,682,087.98	86.9%	Met
2nd Subsequent Year (2017-18)	3,960,633,371.55	4,225,438,043.86	93.7%	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)

In 2017-18, there is a \$226 million "Other Adjustments" (line B10 of Form MYP) representing fiscal stabilization plan for the year. Once the plan is reflected in the appropriate object of expenditures, it is likely that the salaries and benefits ratio will be 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 budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	739,219,309.00	610,521,123.00	-17.4%	Yes
1st Subsequent Year (2016-17)	733,082,240.00	605,703,944.00	-17.4%	Yes
2nd Subsequent Year (2017-18)	733,131,907.00	604,603,636.00	-17.5%	Yes

Explanation:
(required if Yes)

The change is mainly due to projected under implementation of grants that will be carried over to FY2016-17 and FY2017-18.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	953,773,094.00	954,507,753.00	0.1%	No
1st Subsequent Year (2016-17)	640,410,114.00	632,405,779.00	-1.2%	No
2nd Subsequent Year (2017-18)	639,119,067.00	631,716,320.00	-1.2%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	136,115,270.00	123,682,512.00	-9.1%	Yes
1st Subsequent Year (2016-17)	137,273,647.00	112,358,879.00	-18.1%	Yes
2nd Subsequent Year (2017-18)	138,365,966.00	113,767,572.00	-17.8%	Yes

Explanation:
(required if Yes)

The change is mainly due to projected under implementation of grants that will be carried over to FY2016-17 and FY2017-18.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	683,382,575.02	358,094,310.99	-47.6%	Yes
1st Subsequent Year (2016-17)	444,965,598.00	380,308,548.34	-14.5%	Yes
2nd Subsequent Year (2017-18)	458,506,305.00	320,954,175.00	-30.0%	Yes

Explanation:
(required if Yes)

Projections are lower mainly due to unexpended balances carrying over from the prior year and unimplemented budgets being placed in the 4000 objects initially and then later transferred to the objects where they will be expended.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	816,144,468.00	806,569,955.06	-1.2%	No
1st Subsequent Year (2016-17)	844,298,010.00	823,963,771.81	-2.4%	No
2nd Subsequent Year (2017-18)	854,027,502.00	813,116,485.31	-4.8%	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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	1,829,107,673.00	1,688,691,388.00	-7.7%	Not Met
1st Subsequent Year (2016-17)	1,510,766,001.00	1,350,468,602.00	-10.6%	Not Met
2nd Subsequent Year (2017-18)	1,510,616,940.00	1,350,087,528.00	-10.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	1,499,527,043.02	1,164,664,266.05	-22.3%	Not Met
1st Subsequent Year (2016-17)	1,289,263,606.00	1,204,272,320.15	-6.6%	Not Met
2nd Subsequent Year (2017-18)	1,312,533,807.00	1,134,070,660.31	-13.6%	Not Met

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

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

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

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

The change is mainly due to projected under implementation of grants that will be carried over to FY2016-17 and FY2017-18.

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

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

The change is mainly due to projected under implementation of grants that will be carried over to FY2016-17 and FY2017-18.

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

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

Projections are lower mainly due to unexpended balances carrying over from the prior year and unimplemented budgets being placed in the 4000 objects initially and then later transferred to the objects where they will be expended.

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 amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	107,448,336.68	212,948,757.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		212,563,600.00	

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. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- 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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.2%	2.9%	1.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.1%	1.0%	0.4%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYP1 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 MYP1, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYP1, Line B11)		
Current Year (2015-16)	249,842,901.48	4,396,564,892.00	N/A	Met
1st Subsequent Year (2016-17)	(358,451,325.98)	4,665,338,459.98	7.7%	Not Met
2nd Subsequent Year (2017-18)	(105,728,134.86)	4,371,198,617.86	2.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In 2016-17, \$144.3 M of the total estimated expenditure is funded by the 15-16 assigned ending balance. In addition, \$218.3 M of the 15-16 committed ending balance will fund the salary increases for 2016-17. A proposed \$226M fiscal stabilization plan for 2017-18 is attached for board action.

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 MYPf 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 MYPf, Line D2)	Status
Current Year (2015-16)	1,079,631,793.56	Met
1st Subsequent Year (2016-17)	696,529,290.30	Met
2nd Subsequent Year (2017-18)	583,463,816.91	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 (2015-16)	1,208,270,375.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Current Year data are extracted. Enter district and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$65,000 (greater of)	0	to	300
4% or \$65,000 (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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	504,040	488,314	474,834
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):

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,741,592,705.05	7,068,208,665.26	6,814,807,399.39
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)	6,741,592,705.05	7,068,208,665.26	6,814,807,399.39
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	67,415,927.05	70,682,086.65	68,148,073.99
6. Reserve Standard - by Amount (\$65,000 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)	67,415,927.05	70,682,086.65	68,148,073.99

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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)	72,375,780.00	72,375,780.00	72,375,780.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	146,325,796.35	128,830,985.95	92,824.78
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)	218,701,576.35	201,206,765.95	72,468,604.78
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.24%	2.85%	1.06%
District's Reserve Standard (Section 10B, Line 7):	67,415,927.05	70,682,086.65	68,148,073.99
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 level in 2017-18 is a result of a \$226 million "Other Adjustments" (Line B10 of Form MYP) representing balancing proposals or recommendations to be submitted to the Board to address shortfall in 2017-18.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

Cafeteria Fund and Child Development Fund

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(1,173,621,583.00)	(1,166,783,641.52)	-0.6%	(6,837,941.48)	Met
1st Subsequent Year (2016-17)	(1,207,499,554.00)	(1,234,584,295.00)	2.2%	27,084,741.00	Met
2nd Subsequent Year (2017-18)	(1,284,903,166.00)	(1,291,585,212.00)	0.5%	6,682,046.00	Met
1b. Transfers In, General Fund *					
Current Year (2015-16)	60,000,000.00	60,000,000.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	0.00	15,000,000.00	New	15,000,000.00	Not Met
2nd Subsequent Year (2017-18)	0.00	15,000,000.00	New	15,000,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)	140,721,345.00	136,743,772.00	-2.8%	(3,977,573.00)	Met
1st Subsequent Year (2016-17)	134,060,798.00	137,656,372.00	2.7%	3,595,574.00	Met
2nd Subsequent Year (2017-18)	127,751,817.00	145,760,574.00	14.1%	18,008,757.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

\$15 million transfer from Special Reserve Fund - CRA to General Fund to fund RRGGM requirement in 2016-17 and 2017-18.

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

Explanation:
(required if NOT met)

Increased support to Cafeteria Fund in 2017-18.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	1,930,648
Certificates of Participation	21	Various Funds	Fund 56 - Objects 7438 & 7439	307,920,793
General Obligation Bonds	20	Tax Levy	Fund 51 - Objects 7433 & 7434	10,707,883,036
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	65,316,911
Other Long-term Commitments (do not include OPEB):				
Children's Center Fac Revolving Ln	6	Child Development Fund	Fund 12 - Objects 7438 & 7439	475,200
Retirement Bonus		Various Funds	Various	61,081,203
TOTAL:				11,144,607,791

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	913,271	740,774	570,187	298,634
Certificates of Participation	69,916,465	43,322,429	42,705,035	49,932,492
General Obligation Bonds	710,345,000	911,716,941	878,139,737	866,456,920
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	65,188,627	64,956,374	62,892,999	60,895,168
Other Long-term Commitments (continued):				
Children's Center Fac Revolving Ln	79,200	79,200	79,200	79,200
Retirement Bonus	7,018,453	4,827,954	4,731,450	4,659,761
Total Annual Payments:	853,461,016	1,025,643,672	989,118,608	982,322,175
Has total annual payment increased over prior year (2014-15)?		Yes	Yes	Yes

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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First 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.	July 2013	July 2013

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	868,620,000.00	868,620,000.00
1st Subsequent Year (2016-17)	868,620,000.00	868,620,000.00
2nd Subsequent Year (2017-18)	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 (2015-16)	336,129,596.00	335,220,794.00
1st Subsequent Year (2016-17)	361,600,000.00	361,600,000.00
2nd Subsequent Year (2017-18)	384,800,000.00	384,800,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	336,129,596.00	N/A
1st Subsequent Year (2016-17)	361,600,000.00	361,600,000.00
2nd Subsequent Year (2017-18)	384,800,000.00	384,800,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	37,208	37,243
1st Subsequent Year (2016-17)	38,159	38,159
2nd Subsequent Year (2017-18)	39,139	39,139

4. Comments:

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	518,329,337.00	595,121,538.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2015-16)
 - 1st Subsequent Year (2016-17)
 - 2nd Subsequent Year (2017-18)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2015-16)	141,998,442.00	180,471,440.00
a. 1st Subsequent Year (2016-17)	151,452,357.00	151,452,357.00
a. 2nd Subsequent Year (2017-18)	160,887,607.00	160,887,607.00

- b. Amount contributed (funded) for self-insurance programs

- Current Year (2015-16)
- 1st Subsequent Year (2016-17)
- 2nd Subsequent Year (2017-18)

b. Current Year (2015-16)	141,998,442.00	180,471,440.00
b. 1st Subsequent Year (2016-17)	151,452,357.00	151,452,357.00
b. 2nd Subsequent Year (2017-18)	160,887,607.00	160,887,607.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

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) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	36,574.1	35,702.1	35,125.1	34,684.1

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

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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

% 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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
---------------------------	----------------------------------	----------------------------------

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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			

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
---------------------------	----------------------------------	----------------------------------

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			

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
---------------------------	----------------------------------	----------------------------------

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?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	15,641.3	16,364.0	16,333.5	16,308.0

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

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 Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

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

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Classified (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	5,263.9	5,397.0	5,397.0	5,397.0

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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
(2015-16) | 1st Subsequent Year
(2016-17) | 2nd Subsequent Year
(2017-18) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | | | |

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

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 First Interim Criteria and Standards Review

**Glossary of Terms
FY 2015-16 First 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).
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 LCFF and 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
Gap Funding	The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.
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 revenues generated by the measure's temporary tax increases is deposited into the EPA which is used to support increased school funding.
PY	Prior Year
RDAs	Redevelopment Agencies
STRS	State Teachers' Retirement System
SUI	State Unemployment Insurance
TRANS	Tax and Revenue Anticipation Notes