


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

INFORMATIVE

DATE: March 6, 2017

TO: Members, Board of Education
 Michelle King, Superintendent

FROM: Megan K. Reilly 
 Chief Financial Officer

SUBJECT: 2016-17 SECOND INTERIM FINANCIAL REPORT AND FISCAL STABILIZATION PLAN

This informative provides an overview of the District’s 2016-17 Second Interim Financial Report and multi-year projections. As required under Education Code Section 42100, this report will be submitted to the Los Angeles County Office of Education (LACOE) on or before March 15, 2017. 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 remains in a “qualified” status as it continues to address its structural deficit and as it undergoes an update of the Local Control Accountability Plan (LCAP).

The chart below provides an update of the estimated unassigned ending balances at Second Interim:

(Dollars in Millions)	2016-17	2017-18	2018-19
Estimated Unassigned Ending Balance @ First Interim, Prior to Realignment (December)	\$267.1	(\$441.2)	(\$1,458.1)
Estimated Unassigned Ending Balance @ Second Interim, Prior to Realignment Exercise	\$307.7	(\$541.9)	(\$1,601.4)

- The Second Interim Report projects an unassigned ending balance of \$307.7 million in 2016-17, which is \$40.6 million higher than the estimate at First Interim. This unassigned ending balance has been incorporated to help address the projected out-year deficit. (See Appendix I, Tables 1 to 4, for variances from First Interim to Second Interim)
- The 2016-17 estimated unassigned ending balance at Second Interim and multi-year revenue and expenditure projections resulted in a cumulative unassigned ending balance of negative \$1,601.4 million at the end of 2018-19 prior to realignment and the fiscal stabilization plan. The multi-year changes include decreases in Local Control Funding Formula (LCFF) revenue due to the Governor’s Proposed January Budget, partially offset by increases in unduplicated count (More than a Meal campaign). There are also higher

expenditures mostly due to changes in the pension rates. (See Appendix II for details of changes in 2017-18 and 2018-19 Unrestricted General Fund)

Realignment Exercise

Following the California Department of Education’s (CDE) guidance, the District initiated a realignment exercise to address the negative fiscal impact brought about by the CDE decision regarding proportionality.

Per CDE guidance, the realignment exercise reviewed prior year programs that might qualify as Supplemental and Concentration (S&C) expenditures as well as existing and new programs redesigned to better serve targeted student populations. If approved, this realignment process (incorporated in the fiscal stabilization plan) will leave a positive estimated unassigned ending balance in 2017-18 and a lower deficit in 2018-19.

Please note that the realignment exercise is subject to the ongoing LCAP update process which involves stakeholder inputs and subsequent board approval.

(Dollars in Millions)	2016-17	2017-18	2018-19
Revised Unassigned Ending Balance @ Second Interim, after Realignment Exercise	\$570.4	\$179.2	(\$395.5)

Fiscal Stabilization Plan

With inclusion of the results of the realignment exercise, the District is projected to have a positive unassigned ending balance for 2017-18 but will still have a remaining \$395.5 million deficit in 2018-19. The proposed additional fiscal stabilization plan will allow the District to address this 2018-19 deficit.

In accordance with LACOE requirements, the District must submit a fiscal stabilization plan that “...details areas of cost reductions, includes an adopted board resolution stating the need and extent of staff reduction, identifies all positions targeted for reductions, and includes a list of positions to be placed on March 15 notices.” (Attachment C of the Board Report)

These steps are essential to stabilizing the District’s fiscal condition to ensure sustainability, protecting school site resources, and enhancing instructional programs. The District also continues to closely monitor possible May Revise changes and other fiscal concerns such as changes in pension rates, possible revisions to the state’s Special Education funding formula, and developments in federal funding.

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

- | | | |
|------------------------------|-------------------|-----------------|
| c: David Holmquist | Alma Peña-Sanchez | John Walsh |
| Thelma Meléndez de Santa Ana | Jefferson Crain | V. Luis Buendia |
| Frances Gipson | Nicole Elam-Ellis | Cheryl Simpson |

Appendix I - Variances from First Interim to Second Interim

Table 1
Summary of 2016-17 General Fund Revenue
 (in millions)

	Unrestricted			Restricted		
	Second	First	Variance	Second	First	Variance
	Interim	Interim	2P vs. 1P	Interim	Interim	2P vs. 1P
LCFF Sources	\$5,444.10	\$ 5,445.20	\$ (1.10)	\$ -	\$ -	\$ -
Federal Revenues	9.80	8.20	1.60	612.40	613.10	(0.70)
Other State Revenues	205.40	204.10	1.30	796.80	799.40	(2.60)
Other Local Revenues	123.80	118.10	5.70	9.20	8.40	0.80
Total Revenues	\$5,783.10	\$ 5,775.60	\$ 7.50	\$1,418.40	\$ 1,420.90	\$ (2.50)

Revenues

- General Fund – Unrestricted revenue projections are higher than at First Interim by a net amount of \$7.5 million. This variance is mainly from Proposition 39 Charter School Leases and Rentals (\$5.2 million) that is expected to be received later in the year.
- General Fund – Restricted revenues are primarily categorical programs that may only be recognized when expenditures are incurred. The projected Second Interim Revenue is lower than the First Interim by \$2.5 million.

Table 2
Summary of 2016-17 General Fund Expenditures
 (in millions)

	Unrestricted			Restricted		
	Second	First	Variance	Second	First	Variance
	Interim	Interim	2P vs. 1P	Interim	Interim	2P vs. 1P
Certificated Salaries	\$2,127.70	\$ 2,076.10	\$ 51.60	\$ 772.40	\$ 837.80	\$ (65.40)
Classified Salaries	586.70	584.10	2.60	394.90	395.00	(0.10)
Employee Benefits	1,164.30	1,127.00	37.30	740.00	769.40	(29.40)
Books & Supplies	217.80	283.60	(65.80)	122.00	125.50	(3.50)
Services & Operating Expense	419.80	400.00	19.80	418.40	423.50	(5.10)
Capital Outlay	7.20	8.50	(1.30)	15.60	21.60	(6.00)
Other Outgo	8.50	8.50	-	-	-	-
Total Expenditures	\$4,532.00	\$ 4,487.80	\$ 44.20	\$2,463.30	\$ 2,572.80	\$ (109.50)

Expenditures

- General Fund - Unrestricted expenditures at Second Interim are higher by a net amount of \$40.0 million in comparison to First Interim. The variance details are as follows:
 - The projected increases in salaries and benefits are primarily the result of a budget shift in special education for reporting purposes.
 - Other increases in employee benefits are primarily from higher projections for health and welfare, retiree and workers' compensation contributions.
 - Lower expenditures in books and supplies are mainly due to the timing of textbook purchases for future textbook adoptions.
 - Services and other operating expenses are higher primarily from software license and hardware maintenance costs (\$7.1 million), and rubbish disposal (\$6.7 million) based on a new contract.
- General Fund – Restricted expenditures in Second Interim are projected to be lower than First Interim by \$109.5 million. This is primarily due to the budget shift in special education personnel costs to unrestricted General Fund.

Table 3
Summary of 2016-17 General Fund Other Financing Sources/Uses/Indirect Cost
 (in millions)

	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs. 1P	Second Interim	First Interim	Variance 2P vs. 1P
Indirect Cost	\$ 82.30	\$ 86.20	\$ (3.90)	\$ (62.20)	\$ (65.90)	\$ 3.70
Transfers In	25.10	25.10	-	0.20	-	0.20
Other Sources	1.90	1.90	-	-	-	-
	109.30	113.20	(3.90)	(62.00)	(65.90)	3.50
Transfer Out	(81.50)	(82.30)	0.80	-	-	-
Contribution	(1,086.00)	(1,185.40)	99.40	1,086.00	1,185.40	(99.40)
	(1,167.50)	(1,267.70)	100.20	1,086.00	1,185.40	(99.40)
Net	\$(1,058.20)	\$(1,154.50)	\$ 96.30	\$1,024.00	\$1,119.50	\$ (95.50)

- **Net Contributions/Transfers¹** - The General Fund contribution to restricted programs is lower by \$99.4 million compared to the First Interim projections and is attributable to the Special Ed program. The variance is due to the budget shift in Special Ed personnel costs (\$84.3 million) as described in the previous section; additional prior year revenues

¹ Contributions represent inter-program support within the General Fund when expenditures incurred for a given restricted resource (e.g., Special Ed program) exceed the amount available for expenditure. Transfers are inflows/outflows of moneys between funds (e.g. Cafeteria Fund) for various purposes including support for program activities.

resulting from higher proration factor (\$3.6 million); and lower expenditures, primarily from position turnover and unfilled vacancies (\$11.5).

Table 4
Summary of 2016-17 General Fund Ending Balance
(in millions)

	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs. 1P	Second Interim	First Interim	Variance 2P vs. 1P
Nonspendable	\$ 31.10	\$ 31.10	\$ -	\$ -	\$ -	\$ -
Restricted			-	161.90	150.30	11.60
Assigned	908.10	877.60	30.50			-
Unassigned-Reserve for Economic Uncertainties	73.40	73.40	-			-
Unassigned/Unappropriated	307.70	267.10	40.60			-
2016-17 Ending Balance	\$1,320.30	\$ 1,249.20	\$ 71.10	\$161.90	\$ 150.30	\$ 11.60

Ending Balance

- Unassigned/Unappropriated The unassigned/unappropriated ending balance in Second Interim compared to the First Interim projection is higher by \$44.8 million and this increase has been factored in future years.
- Assigned Ending Balance The projected assigned ending balance increased by \$30.5 million. These account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, General Fund School Program, Targeted Student Population Program, and school determined needs funds.

APPENDIX II – CHANGES IN 2017-18 AND 2018-19 UNRESTRICTED GENERAL FUND (OUT-YEAR BUDGET PROJECTIONS)

Second Interim before Realignment Exercise and Fiscal Stabilization Plan

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

(Dollars in Millions)	2016-17	2017-18	2018-19	Cumulative Balance
Estimated Unassigned Ending Balance @ First Interim (December)	\$267.1	(\$708.3)	(\$1,016.9)	(\$1,458.0)
Changes from Governor’s Proposed January Budget	\$1.1	(\$95.2)	(\$28.5)	(\$122.6)
Changes from First Interim to Second Interim	\$39.5	(\$46.1)	(\$14.1)	(\$20.8)
Non-cumulative balance @ Second Interim (March)		(\$849.6)	(\$1,059.5)	(\$1,601.4)
Revised Unassigned Ending Balance Prior to Realignment	\$307.7	(\$541.9)	(\$1,601.4)	

New and/or additional expenditure and revenue information resulted in unassigned ending balances of negative \$541.9 million (-\$849.6+307.7) in 2017-18 and negative \$1,601.4 million in 2018-19.

- **Changes in Revenue** –Local Control Funding Formula (LCFF) Revenues is expected to decrease as a result of the Governor’s January Proposed budget. The Gap funding percentage decreased from 72.99% to 23.67%, partially offset by the one-time mandated cost revenues for 2017-18 and estimated increases in the District’s unduplicated counts (More than a Meal Campaign), interest, lottery, and mandated cost block grant revenues.
- **Changes in Expenditures and Contributions** –Net increases in estimated expenditures and contributions are projected to change the estimated unassigned ending balance. Some of these changes are as follows:
 - An increase in expenditures in 2017-18 and 2018-19 mostly attributable to the increase in CalPERS rate from 15.5% to 15.8% in 2017-18 and 17.1% to 18.7% in 2018-19, partially offset by a decrease in legal settlement costs.
 - A one-time reserve for possible changes in Title I entitlements of \$53 million in 2017-18.
 - An increase in utilities and rubbish contracts of \$16.1 million in 2017-18 and in 2018-19 in compliance with AB 1826 requirements. Increases in utilities are mostly due to timeline changes in the completion of Proposition 39 related energy efficiency projects.

- Decreases to Cafeteria program contributions of \$7.2 million in 2017-18 and increase of \$4.9 million in 2018-19 are due to revenue increases from the expansion of the District’s Hot Supper program. This is offset by an increase in the program’s fringe benefits requirement for 2018-19.
- Increases in Special Education Program support of \$11.5 million in 2017-18 and \$11.8 million in 2018-19 due to increases in non-public services.
- Higher indirect cost recovery from restricted programs resulted in an improvement of \$5.1 million in 2017-18 and \$6.3 in 2018-19.

Realignment Exercise

The chart below provides an update of the Second Interim multi-year projections after the realignment exercise:

(Dollars in Millions)	2016-17	2017-18	2018-19	Cumulative Balance
Revised Unassigned Ending Balance @ Second Interim	\$307.7	(\$541.9)	(\$1,601.4)	(\$1,601.4)
Change Due to Realignment Exercise*	\$262.7	\$458.4	\$484.9	\$1,206.0
Revised Unassigned Ending Balance after Realignment	\$570.4	\$179.2	(\$395.5)	(\$395.5)

*Includes decreases in 3% Routine Repair and General Maintenance (RRGM) and 1% Reserve for Economic Uncertainty (REU) requirements, and Affiliated Charter Schools proportionality.

Realignment of existing expenditures resulted in unassigned ending balances of positive \$179.2 million (-\$541.9+ \$262.7+\$458.4) in 2017-18 and negative \$395.5 million in 2018-19.

The realignment exercise reviewed prior year programs that may qualify as Supplemental and Concentration (S&C) expenditures as well as existing and new programs that were and can be redesigned to better serve targeted student populations.

- Per CDE’s guidance, the District re-identified \$347.5 million of prior year (2015-16) expenditures that qualify as Supplemental and Concentration (S&C) expenditures, which resulted in a decrease in proportionality requirements.
- Newly redesigned programs that serve targeted student population in 2016-17 of \$55.2 million.
- An additional \$103 million in 2017-18 of existing programs are scheduled to be realigned or redesigned to better serve targeted student population needs.

Fiscal Stabilization Plan

It is important to note that after the realignment exercise, the District’s estimated unassigned ending balance reverts back to the pre-CDE decision levels.

In December, as part of the First Interim report submitted to LACOE, a fiscal stabilization plan was adopted by the Board to balance out 2018-19. The Governor’s Proposed January Budget as well as the changes after December make it necessary for the District to identify additional fiscal stabilization plan as part of its Second Interim report in order to address the additional 2018-19 deficit.

Option A of the proposed additional fiscal stabilization plan consist of negotiated items such as: 1) level Health and Welfare Per Participant contribution rates, and 2) Health and Welfare contribution reduction from 2017 calendar levels.

Option B consists of additional items that the District could implement.

(Dollars in Millions)	2016-17	2017-18	2018-19	Total
Revised Cumulative Unassigned Ending Balance at Second Interim after Realignment				(\$395.5)
December Fiscal Stabilization Plan (First Interim):				
Central Office Reduction and Efficiencies		\$86.5	\$86.5	\$173.0
Central Office Clerical Reduction Allocated to Schools Sites		(\$4.1)	(\$4.1)	(\$8.2)
Resolution of Disproportionality Issue	\$20.0	\$20.0	\$20.0	\$60.0
Shifting of Telecom Maintenance Funding*	\$4.2	\$4.4	\$4.7	\$13.3
Change in Routine Repair and General Maintenance (RRGM) Funding	\$5.0	\$5.0	\$5.0	\$15.0
Total Fiscal Stabilization Plan	\$29.2	\$111.8	\$112.1	\$253.0
Unassigned Ending Balance after December Fiscal Stabilization Plan				(\$142.5)

Option B - Additional Fiscal Stabilization Plan (Second Interim):				
Scheduled Other Post-Employment Benefits (OPEB) contribution remains @ 2017-18 levels			\$50.0	\$50.0
General Fund School Allocation Carryover			\$98.5	\$98.5
Additional Fiscal Stabilization Plan				\$148.5
Revised Unassigned Ending Balance after Additional Fiscal Stabilization Plan				\$6.0

*Changes for 2017-18 and 2018-19 are attributable to changes in fringe benefits for the out years.



Board of Education Report

File #: Rep-422-16/17, **Version:** 1

2016-17 Second Interim Report and Fiscal Stabilization Plan

March 14, 2017

Office of the Chief Financial Officer

Action Proposed:

Staff requests that the Board approve the 2016-17 Second Interim Financial Report, which contains a “qualified” certification (enclosed herewith as “Attachment A”), attached Fiscal Stabilization Plan (“Attachment B”), and resolution.

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 2016-17 First Interim Report review, has requested that the District submit an updated Board-approved fiscal stabilization plan that maintains the minimum required Reserve for Economic Uncertainties, with its 2016-17 Second Interim Report due by March 17, 2017. A Fiscal Stabilization Plan is attached for your approval in response to this request.

Expected Outcomes:

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

Board Options and Consequences:

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

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

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

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

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

Policy Implications:

Certification of the District's 2016-17 Second 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 that details areas of cost reductions and extent of staff reductions, identifies all positions targeted for reductions, and includes a list of positions to be placed on March 15 notices.

Issues and Analysis:

None

Attachments:

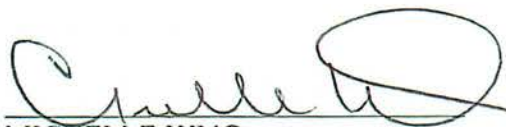
Attachment A - 2016-17 Second Interim Financial Report

Attachment B - Fiscal Stabilization Plan

Resolution with Attachment C

Informatives:

RESPECTFULLY SUBMITTED,



MICHELLE KING
Superintendent

APPROVED & PRESENTED BY:



Megan K. Reilly
Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:



DAVID HOLMQUIST
General Counsel

APPROVED & PRESENTED BY:

Approved as to form.

REVIEWED BY:



CHERYL SIMPSON
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

**RESOLUTION OF THE BOARD OF EDUCATION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT
RELATED TO BUDGETARY AND PROGRAM PLANNING**

Whereas, In recognition of the District's potential financial shortfall, the Los Angeles County Office of Education has requested the District to submit a fiscal stabilization plan that maintains the minimum required reserves.

Now, therefore, let it be resolved that:

1. Consistent with the District's obligation to continue to provide educational opportunities to Los Angeles-area students and support of District employees, the District affirms its commitment to meet its ongoing financial obligations.
2. The Second Interim report will include a Board adopted fiscal stabilization plan to maintain minimum reserve from 2016-17 through 2018-19 as required under section 33129 of the Education Code and Title 5 section 15450 of the California Code of Regulation.
3. The attached Fiscal Stabilization Plan details the need for and extent of staff reductions, identifies all positions targeted for reductions and include a list of positions placed on March 15 notices. (Attachment C of this resolution details the job classifications impacted by the fiscal stabilization plan.)

2016-17 Second Interim Fiscal Stabilization Strategy

	Option A			Option B		
	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
	Proposed additional fiscal stabilization plan consist of negotiated items.			Proposed additional fiscal stabilization plan consists of items that the District could implement.		
Estimated Second Interim Balance after Realignment Exercise^A	\$ 570.4	\$ 179.2	\$ (395.5)	\$ 570.4	\$ 179.2	\$ (395.5)
I Fiscal Stabilization Plan adopted in December (@ First Interim)						
Central Office Reduction and Efficiencies ^B	\$ -	\$ 86.5	\$ 86.5	\$ -	\$ 86.5	\$ 86.5
Central Office Clerical Reduction allocated to school sites	\$ -	\$ (4.1)	\$ (4.1)	\$ -	\$ (4.1)	\$ (4.1)
Resolution of Disproportionality Issue	\$ 20.0	\$ 20.0	\$ 20.0	\$ 20.0	\$ 20.0	\$ 20.0
Shifting of Telecom Maintenance Funding ^C	\$ 4.2	\$ 4.4	\$ 4.7	\$ 4.2	\$ 4.4	\$ 4.7
Change in Routine Repair and General Maintenance (RRGM) Funding	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0
Subtotal of Fiscal Stabilization Plan @ First Interim	\$ 29.2	\$ 111.8	\$ 112.1	\$ 29.2	\$ 111.8	\$ 112.1
Cumulative Impact of Fiscal Plan @ First Interim	\$ 29.2	\$ 141.0	\$ 253.0	\$ 29.2	\$ 141.0	\$ 253.0
Estimated Second Interim Balance after Adopted Fiscal Stabilization Plan	\$ 599.6	\$ 320.2	\$ (142.5)	\$ 599.6	\$ 320.2	\$ (142.5)
II Additional Fiscal Stabilization Plan (@ Second Interim)						
If Health and Welfare Per Participant Contribution Rates remain @ Calendar 2017 levels ^{D,E}	\$ -	\$ 22.0	\$ 67.6	\$ -	\$ -	\$ -
If Health and Welfare Total Contribution decreases by 4% from Calendar 2017 per participant contribution rate ^{D,E}	\$ -	\$ 19.5	\$ 39.4	\$ -	\$ -	\$ -
Scheduled Other Post Employment Benefit (OPEB) Contribution remains @ 2017-18 levels	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.0
General Fund School Allocation Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98.5
Subtotal of Additional Fiscal Plan (@ Second Interim)	\$ -	\$ 41.5	\$ 107.0	\$ -	\$ -	\$ 148.5
Cumulative Impact of Fiscal Plan (@ Second Interim)	\$ -	\$ 41.5	\$ 148.5	\$ -	\$ -	\$ 148.5
Revised Second Interim Ending Balance after Realignment Exercise and Fiscal Stabilization Plan	\$ 599.6	\$ 361.7	\$ 6.0	\$ 599.6	\$ 320.2	\$ 6.0

^A Programs identified through the realignment exercise will still need to undergo the Local Control Accountability Plan development and update process.

^B Attachment C shows that summary of the job classifications impacted by the central office reduction.

^C Change for 2017-18 and 2018-19 is attributable to changes in fringe benefits for the out years.

^D Subject to Negotiation

^E Represents a balancing number for illustrative purposes and does not represent the District's negotiating positions. Details will be discussed in the appropriate negotiation setting.

Board of Education Report

No. 422-16/17

Attachment C

	A	B	C
1	Los Angeles Unified School District		
2	Budget Reduction Report		
3	as of 03/03/2017		
4			
5	Category	Job Name	Job
6	Certificated	Admin, Academic Intervention Prgms	13200515
7		Administrator	13200515
8		Administrator of Instruction	13200515
9		Administrator of Operations	13200515
10		ADVSR, TEMP,MST-Nonschool	13200515
11		ADVSR, TEMP,SPECIAL SERVICES	13200500
12		ASMT,NONSCH	13200707
13		ASMT,NONSCH,PREP	13200707
14		ASMT,NONSCH-YRBK	13200707
15		Assoc Supt, School Supp Svcs	13300067
16		Asst General Counsel	13400071
17		Chief of Professional Lea	13400038
18		Coord, Psych Svcs, Spec ESC	19100366
19		Coordinator	13200515
20		Coordinator, Psychological Srv Sp Ed	13200515
21		CORD,LITIGA	13400405
22		CORD,SP ED	13400234
23		Crd, Dropout Prevention	13200515
24		Crd, Educational Systems	13200515
25		Crd, El (K-6) Hist/Soc Sci	13200515
26		Crd, Elem ELA Instruction	13200515
27		Crd, Elem Math Instruction	13200515
28		Crd, Elem Math Program	13200515
29		Crd, Instruction K-12	13200515
30		Crd, Instructional Data	13200515
31		Crd, Medi-Cal Adm Activites (MAA) Prog	13200515
32		Crd, Mental Health Field	13200515
33		Crd, Operations Support Services	13200515
34		Crd, Policy & Prof Dev't	13200515
35		Crd, Private/Charter Schools	13200515
36		Crd, PSA Fmly Src Sys Prtnrsh Prg	13200515
37		Crd, Psychological Svcs, Div of Sp Ed	13200515
38		Crd, Pupil Services & Attendance (PSA)	13200515
39		Crd, School Leader Growth & Development	13200515
40		Crd, Sec ELA Instruction	13200515
41		Crd, Sec Literacy	13200515

**Board of Education Report
No. 422-16/17
Attachment C**

	A	B	C
5	Category	Job Name	Job
42		Crd, Sec Literacy/English Language Arts	13200515
43		Crd, Sec Math Instruction	13200515
44		Crd, Sec, 6-12, Hist/Soc Sci	13200515
45		Crd, Sec, 9-12, Science	13200515
46		Crd, Sp Ed School & Family Services	13200515
47		Crd, Sp Ed-Compl,Supp & Monitoring	13200515
48		Crd, Strategic Instrnl Appl	13200515
49		Crd, Student Safety Investigation Team	13200515
50		Crd, Student Safety InvestigationTeam	13200515
51		Crd, Uniform Complaint Procedures	13200515
52		Dep Dir Employee Relations	13200514
53		DIR EDUC EQU	13400343
54		DIR LITG RES	13400155
55		Dir, Cert Rec Sel Cred Svcs	13200514
56		Dir, ParaEdu Career Ladder	13200515
57		DIR, SCHOOL MANAGMNT SERVICES	13400198
58		Dir, Secondary Options Programs	13200515
59		Dir, Student Safety Investigations	13200514
60		Director	13200515
61		Director of Employee Relations	13200514
62		Director, Staff Relations, Field	13200514
63		Executive Officer, Educational Services	13400032
64		INSTR TECHNOLOGY APPLCTN FACIL	13200469
65		Lead Operations Coordinator	13200515
66		LIBRAN,CRDG	12100589
67		Loc Opt Ovrsght Comm Member	13200515
68		Local Administrator of Operations	13200515
69		Local District Director	13200515
70		Parent Educator Coach	13200500
71		Resolution Coordinator	13200515
72		Specialist	13200515
73		Specialist, Adapted Physical Education	13200515
74		Specialist, Occupational&PhysicalTherapy	13200515
75		Specialist, OT and PT Program	13200515
76		Specialist, SESC Operations	13200515
77		Specialist, Speech & Language Program	13200515
78		Spst	13200515
79		Spst, Adapted Physical Ed	13200515
80		Spst, Adapted Physical Education	13200515
81		Spst, Career & Transition Center	13200515
82		Spst, Central K-12 Counseling	13200515

**Board of Education Report
No. 422-16/17
Attachment C**

	A	B	C
5	Category	Job Name	Job
83		Spst, Cert Personnel, Field	13200515
84		Spst, Charter Schools	13200515
85		Spst, Data Mgmt & Reporting	13200515
86		Spst, Diploma Project	13200515
87		Spst, Div of Sp Ed (MCD Outcome 7)	13200515
88		Spst, Division of Sp Ed (MCD Outcome 13)	13200515
89		Spst, Division of Special Ed (Charter)	13200515
90		Spst, Due Process	13200515
91		Spst, Early Childhood Special Education	13200515
92		Spst, Instrnl Media Svcs	13200515
93		Spst, Instruction, K-12	13200515
94		Spst, Integ Lib & Txtbk Supp Svcs	13200515
95		Spst, K-12 Instruction	13200515
96		Spst, Least Restrictive Environment	13200515
97		Spst, MCD Outcome 7	13200515
98		Spst, Periodic Assessments	13200515
99		Spst, Program/Fiscal Accountability Unit	13200515
100		SPST, PSYCHOLOGICAL SERVICES	13200240
101		Spst, Readiness & Integration	13200515
102		Spst, Science Instruction	13200515
103		Spst, Sp Ed Compl Support & Monitoring	13200515
104		Spst, Sp Ed Compliance Supp & Monitoring	13200515
105		Spst, Sp Ed Data Management & Reporting	13200515
106		Spst, Sp Ed Svc Ctr, Prg Allctn & Supp	13200515
107		Spst, Special Ed Service Ctr, Operations	13200515
108		Spst, SpEd Planning & Perf Mgmt	13200515
109		Spst, Student Information Systems	13200515
110		Spst, Talent Acquisition	13200515
111		Spst, Technology & Information Services	13200515
112		Sr Crd, Charter Schools	13200515
114			
115	Classified	.Net Developer	24104867
116		ACCOUNTANT	24101161
117		ACCOUNTING ANALYST	24101101
118		ACCOUNTING APPLICATIONS A	24101328
119		ACCOUNTING TECHNICIAN II	24101331
120		ADA Compliance Manager	24102149
121		ADMIN AIDE	24102076
122		Admin Analyst	24105073
123		ADMIN ASSISTANT	24102071
124		ADMIN ASSISTANT (C)	24102083

Board of Education Report

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Attachment C

	A	B	C
5	Category	Job Name	Job
125		ADMIN SECRETARY I	24102406
126		ADMIN SECRETARY I (C)	24102404
127		ADMIN SECRETARY, MEDIA RELATNS(C)	24102403
128		ADMIN STAFF AIDE	24105021
129		ADMIN STAFF AIDE(C)	24105022
130		ARCHITECTURAL PROJCT FACILITATOR	24101460
131		AREA FOOD SERVICES SUPERVSR	22204314
132		ASSIGNMENT TECHNICIAN	24102730
133		Assistant General Counsel II	23105655
134		Assoc Comp Appl Spec (SAP	24104841
135		Assoc Comp Appl Spec (SAP)	24104841
136		ASSOC COMP APPL SPEC BUDG	24105422
137		ASSOC COMPUTER APPL SPST	24105419
138		ASSOC FINANCIAL ANALYST	24101106
139		ASSOC GENERAL COUNSEL I	23105658
140		ASSOCIATE FINANCIAL ANALYST	24101106
141		ASST ADMINISTRATVE ANALYST	24105086
142		ASST BUDGET DIRECTOR	23102026
143		ASST CONTRACT ADMIN ANALYST	24102365
144		Autonomous Schools Operations Coord	23102325
145		BUDGET TECHNICIAN	24102547
146		BUYER	24105121
147		Chief Bldg/Constr Inspector	23101630
148		CHIEF FACILITIES EXECUTIV	23101916
149		CLASSIFIED TRAINING REPRESENTATV	24105650
150		CLERK	24102676
151		COMP APPLIC SPST (STUDENT DATA)	24101177
152		Comp Applications Administrator (SAP)	23101055
153		COMP APPLICATIONS ASSISTANT	24104820
154		Computer Forensic Specialist	24101375
155		COORD, FINANCIAL MANAGER	24101266
156		COORD, INTEGRATD PEST MGM	24104156
157		Coord, IT Security	24101183
158		COORD, LITIGATION RESEARCH	24105657
159		COORD, POLICY RESEARCH&DEVELOP	24105062
160		CREDENTIALS & CONTRACTS ASSIST	24102238
161		Culinary & Events Manager	22204320
162		Cust Serv Center Rep	24102715
163		DATA ANALYST SCHOOL POLICE	24105069
164		DATA BASE ADMINISTRATOR	24101184
165		Data Center Technician	24101148

Board of Education Report

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Attachment C

	A	B	C
5	Category	Job Name	Job
166		DATA PROCESSING SUPPORT ASST	24101144
167		DEP BUDGET DIRECTOR	23102024
168		Dep Dir Data Center Opers	23104805
169		Dep Dir Facilities Pgm Sup Svcs	23101924
170		DEP DIR FOOD SERVICES	23104305
171		Deputy Chief Communications Ofcr	23101921
172		DESIGN NETWORK ENGINEER	24104881
173		Dir of IT, Asset and Software Compliance	23104834
174		Dir of IT, Support Services	23101185
175		DIR, ACCOUNTING	23101014
176		DIR, FACILITIES LEGIS GRNTS&FNDG	23101926
177		Dir, Performance Management	23104985
178		DIRECTOR OF INSURANCE	23101035
179		Director of Leasing and Asset Management	23101985
180		DPTY CHIEF OF POLICE	22104209
181		ELECTRON MICROSCOPIST	24104432
182		ENVIRONMENTAL HEALTH SPECIALIST	24104603
183		Environmental Laboratory Analyst	24101797
184		ENVIRONMNTL HEALTH SPECIALIST	24104603
185		ERP Readiness Facilitator	24104814
186		ETHICS ADVISOR	24101998
187		FACIL SUPPRT SRVC FINANCIAL SPST	24101964
188		Facilities Partnership &	24101969
189		FINANCIAL AIDE	24101108
190		Financial Analyst	24101089
191		FISCAL SERVICES MANAGER	24101115
192		FISCAL SPECIALIST	24101118
193		Food Service Equipment Specialist	22103121
194		Food Service Training Specialist	22204312
195		FOOD SERVICES STAFF AIDE	22204313
196		Hearing Assistant 3 (C)	24102450
197		HEAVY BUS DRIVER	22305826
198		HR SPECIALIST II	24105018
199		HR SPECIALIST III	24104989
200		INFO RESOURCE SUPPORT ASSIST	24102870
201		INFO SYSTEMS SUPPORT ASST	24101083
202		Information Systems Business Analyst	24102171
203		INFORMATN SYSTEMS SECURITY ASST	24104819
204		INTERMEDIATE ACCOUNTANT	24101151
205		INTERPRETING EQUIPMENT TECH	24104617
206		INVENTORY CONTROL CLERK	24102634

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Attachment C

	A	B	C
5	Category	Job Name	Job
207		IT Customer Supp Rep	24103861
208		IT Customer Supp Supvsr	24103860
209		IT PROJECT MGR	24101193
210		IT SOLUTION TECHNICIAN	24103863
211		IT Trainee	24103875
212		IT TRAINER I	24104860
213		IT TRAINER II	24104861
214		IT TRAINING SUPV	24104863
215		LEGISLATIVE ADVOCATE (C)	24105148
216		LIGHT BUS DRIVER	22305861
217		Local District Admin Asst	24102396
218		Magnet Program Liaison Asst	24102090
219		Marketing Director	23101135
220		MEAL COMPLIANCE AUDIT CLERK	24102691
221		MICROCOMPUTER SUPPORT AST	24102210
222		MiSiS Manager	24104888
223		Multimedia Designer	24104862
224		NETWORK OPERATIONS CENTER ENGR	24104875
225		NUTRITION SPECIALIST	22204317
226		OFFICE MANAGEMENT ASSISTANT	24102093
227		OFFICE TECHNICIAN	24102828
228		Office Technician (C)	24102829
229		Operating Systems Administrator	24104827
230		OPERATING SYSTEMS SPECIALIST	24101074
231		OPTICAL SCANNING EQUIP OPERATOR	24102626
232		Payroll Admin Manager	24101156
233		PAYROLL DISTRIBUTION SUPE	24101338
234		Payroll Specialist I	24101336
235		Payroll Specialist II	24101340
236		Payroll Specialist III	24105066
237		PRIN ACCOUNTANT	24101121
238		PRIN ADMINISTRATIVE ANALYST	24105101
239		PRIN CLERK	24102551
240		PRIN FINANCIAL ANALYST	24101116
241		PROG ANALYST, ORACLE	24103813
242		Program & Policy Dev Advsr, School Choic	23105450
243		PROGRAM AND POLICY DEV ADVISOR	23101935
244		PROGRAM AND POLICY DEV SPECIALIST	24101947
245		PROGRAM EVAL & RESEARCH COORD	24105090
246		PROGRAMMER ANALYST, COBOL	24103812
247		PROGRAMMER ANALYST, ORACLE	24103813

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Attachment C

	A	B	C
5	Category	Job Name	Job
248		Project Mgmt Admin	23101941
249		Project Mgmt Administrator	23101941
250		RDA-ASSIGNMENT TECHNICIAN	24102730
251		RDA-CLERK	24102676
252		RDA-HR SPECIALIST I	24105018
253		RDA-HR SPECIALIST III	24104989
254		RDA-OFFICE TECHNICIAN	24102828
255		RDA-SR HUMAN RES REPRESENTATIVE	24105059
256		RDA-SR OFFICE TECHNICIAN	24102838
257		Retirement Systems Supvr	24101048
258		SAP BASIS ADMINISTRATOR	24104891
259		SAP Enterprise Portal Specialist	24104846
260		SAP Func Analyst (BN,BW, ESS, Security)	24104836
261		SAP Functional Analyst (eRC, PA/OM)	24104837
262		SAP Functional Analyst (TM/PY)	24104838
263		SAP Schema Architect (Payroll/Time)	24104876
264		SECRETARY & (R)	24102800
265		SECRETARY & (Restricted)	24102800
266		SECRETARY (C)	24102801
267		SECRETARY/SECRETARY (RESTRICTED)	24102800
268		SELECTION TECHNICIAN	24102963
269		Senior Director Information Systems	23101168
270		Senior Fiscal Specialist	24101128
271		Senior Food Service Training Specialist	22204321
272		SERGEANT	22104211
273		SPVG ASSIGNMENT TECH	24102720
274		SPVG PERSONNEL CLERK	24102261
275		SPVG PURCHASING SERVCS COORD	24105144
276		SR ACCOUNTING ANALYST	24101100
277		SR ADMINISTRATIVE ANALYST	24105070
278		Sr Administrative Assistant	24102062
279		SR ASSIGNMENT TECHNICIAN	24102725
280		SR CLASSIFIED TRAINING REPRESENT	24105653
281		SR FINANCIAL ANALYST	24101114
282		SR HR REPRESENTATIVE (C)	24105059
283		SR HUMAN RESOURCES SPECIALIST	24104998
284		SR HUMAN RESOURCES SPECIALST	24104995
285		Sr Insurance Technician	24102781
286		SR JOB COST DATA ENTRY OP	24104743
287		SR LEGAL SECRETARY (C)	24102439
288		Sr Marketing Representative	24102182

**Board of Education Report
No. 422-16/17
Attachment C**

	A	B	C
5	Category	Job Name	Job
289		SR NUTRITION SPECIALIST	22204309
290		SR OFFICE TECHNICIAN	24102838
291		SR OFFICE TECHNICIAN (C)	24102839
292		SR OPTICAL SCANNING EQUIP OPER	24102628
293		Sr Payroll Specialist (C)	24105085
294		SR PERSONNEL CLERK	24102271
295		SR PROGRAMMER ANALYST, COBOL	24103809
296		Sr Programmer Analyst, Filenet	24103819
297		SR PROGRAMMER ANALYST, ORACLE	24103810
298		SR SALARY CREDITS ASSISTANT	24102250
299		SR SECRETARY	24102865
300		SR SECRETARY (C)	24102866
301		SR SELECTION TECHNICIAN	24102960
302		SR TECHNICAL PROJECT MGR	24101202
303		STOCK CLERK	24105247
304		STOCK WORKER	24105260
305		Strategic Data Analyst	24104974
306		TECHNICAL PROJECT MANAGER	23101190
307		TECHNICAL SPECIALIST	23101179
308		TRANSLATOR-INTERPRETER (SPANISH)	24102070
309		WAN SPECIALIST I	24103538
310		WORKERS COMP CLAIMS PROC SPVR	24102047
311		Zone of Choice Facilitator (Spanish)	24102169



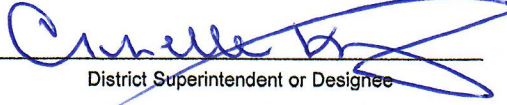
**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2016-17

**Second Interim
Financial Report**

March 14, 2017

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

Signed: 
District Superintendent or Designee

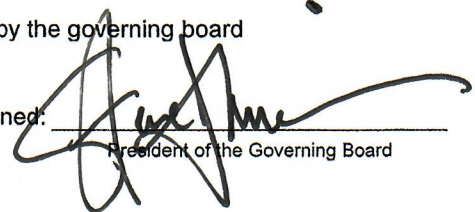
Date: March 14, 2017

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2017

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: V. Luis Buendia

Telephone: (213) 241-7889

Title: Controller

E-mail: luis.buendia@lausd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Second Interim Financial Report

FY 2016-2017

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2016-17 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,416,517,706.00	5,443,754,492.00	3,006,676,950.46	5,444,109,162.00	354,670.00	0.0%
2) Federal Revenue		8100-8299	713,864,548.00	731,369,436.00	226,845,925.62	622,156,241.00	(109,213,195.00)	-14.9%
3) Other State Revenue		8300-8599	967,114,000.00	1,017,576,169.00	469,022,634.02	1,002,242,485.00	(15,333,684.00)	-1.5%
4) Other Local Revenue		8600-8799	122,100,303.00	122,559,452.00	58,171,956.54	133,027,554.00	10,468,102.00	8.5%
5) TOTAL, REVENUES			7,219,596,557.00	7,315,259,549.00	3,760,717,466.64	7,201,535,442.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,931,922,260.00	2,962,516,320.00	1,636,783,943.44	2,900,142,416.58	62,373,903.42	2.1%
2) Classified Salaries		2000-2999	976,704,313.00	997,150,101.00	544,821,396.06	981,625,717.00	15,524,384.00	1.6%
3) Employee Benefits		3000-3999	1,925,194,596.00	1,923,288,730.00	925,919,262.20	1,904,358,621.00	18,930,109.00	1.0%
4) Books and Supplies		4000-4999	570,226,860.92	613,920,229.38	96,647,838.87	339,808,911.73	274,111,317.65	44.6%
5) Services and Other Operating Expenditures		5000-5999	828,393,964.00	838,834,578.99	331,282,036.79	838,245,987.00	588,591.99	0.1%
6) Capital Outlay		6000-6999	14,986,795.00	26,220,784.00	9,868,504.04	22,683,505.00	3,537,279.00	13.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,714,255.00	8,537,737.00	(3,133,854.17)	8,537,737.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(21,616,137.00)	(21,060,967.00)	(3,875,048.10)	(20,057,012.00)	(1,003,955.00)	4.8%
9) TOTAL, EXPENDITURES			7,234,526,906.92	7,349,407,513.37	3,538,314,079.13	6,975,345,883.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,930,349.92)	(34,147,964.37)	222,403,387.51	226,189,558.69		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	23,000,000.00	25,419,691.00	323,263.63	25,422,055.54	2,364.54	0.0%
b) Transfers Out		7600-7629	105,775,040.00	82,622,989.00	40,446,294.45	81,523,374.00	1,099,615.00	1.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	1,895,557.00	1,895,557.00	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			(82,775,040.00)	(57,203,298.00)	(40,123,030.82)	(54,205,761.46)		

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)			(97,705,389.92)	(91,351,262.37)	182,280,356.69	171,983,797.23		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,298,672,680.37	1,298,672,680.37		1,298,672,680.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	11,508,539.00		11,508,539.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,298,672,680.37	1,310,181,219.37		1,310,181,219.37		
d) Other Restatements		9795	(170,260,942.08)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,128,411,738.29	1,310,181,219.37		1,310,181,219.37		
2) Ending Balance, June 30 (E + F1e)			1,030,706,348.37	1,218,829,957.00		1,482,165,016.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,636,896.00	2,733,065.00		2,733,064.54		
Stores		9712	18,016,015.00	18,688,122.00		18,688,122.37		
Prepaid Expenditures		9713	0.00	9,634,372.00		9,634,372.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	150,987,123.78	147,761,266.00		161,901,548.20		
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	702,731,946.00	687,922,229.00		908,051,002.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	73,411,070.00	73,411,070.00		73,411,070.00		
Unassigned/Unappropriated Amount		9790	82,923,297.59	278,679,833.00		307,745,837.49		

2016-17 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	3,733,111,135.00	3,725,761,400.00	2,137,709,015.00	3,723,517,582.00	(2,243,818.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	696,895,570.00	661,682,418.00	330,841,221.00	664,278,843.00	2,596,425.00	0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,872,477.00	6,878,791.00	3,411,206.33	6,971,518.26	92,727.26	1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,085,408.00	7,085,408.00	7,460,358.91	7,180,920.16	95,512.16	1.3%
County & District Taxes Secured Roll Taxes		8041	973,342,462.00	1,029,339,982.00	524,653,328.77	993,538,650.21	(35,801,331.79)	-3.5%
Unsecured Roll Taxes		8042	36,746,902.00	36,746,902.00	36,068,756.28	37,242,254.16	495,352.16	1.3%
Prior Years' Taxes		8043	21,481,852.00	19,977,096.00	26,020,960.99	17,469,149.52	(2,507,946.48)	-12.6%
Supplemental Taxes		8044	23,884,973.00	28,755,533.00	12,304,118.14	26,493,782.05	(2,261,750.95)	-7.9%
Education Revenue Augmentation Fund (ERAF)		8045	125,548,527.00	134,690,477.00	7,984,224.03	173,843,768.20	39,153,291.20	29.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,642,106.00	22,737,591.00	41,792,162.26	22,737,591.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	758,869.69	734,146.44	734,146.44	New
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	314.00	314.00	0.00	312.00	(2.00)	-0.6%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(157.00)	(157.00)	0.00	(156.00)	1.00	-0.6%
Subtotal, LCFF Sources			5,636,611,569.00	5,673,655,755.00	3,129,004,221.40	5,674,008,361.00	352,606.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(220,093,863.00)	(229,901,263.00)	(122,327,270.94)	(229,899,199.00)	2,064.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,416,517,706.00	5,443,754,492.00	3,006,676,950.46	5,444,109,162.00	354,670.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	127,564,688.00	128,045,321.00	13,257,382.00	127,208,128.00	(837,193.00)	-0.7%
Special Education Discretionary Grants		8182	26,192,814.00	28,015,871.00	53,823.99	24,846,261.00	(3,169,610.00)	-11.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	32,474.00	32,474.00	32,474.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,358,815.00	2,057,095.00	813,574.81	2,021,147.00	(35,948.00)	-1.7%
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	380,929,595.00	395,578,307.00	159,966,528.98	320,942,407.00	(74,635,900.00)	-18.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	1,430,331.00	1,716,759.00	647,282.20	1,484,996.00	(231,763.00)	-13.5%
NCLB: Title II, Part A, Teacher Quality	4035	8290	41,572,001.00	45,579,132.00	15,790,316.50	43,264,265.00	(2,314,867.00)	-5.1%

2016-17 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	1,007,116.00	2,421,208.00	500,792.26	1,855,617.00	(565,591.00)	-23.4%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	13,505,241.00	16,206,076.00	6,191,153.50	14,158,225.00	(2,047,851.00)	-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%
	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Other No Child Left Behind		8290	41,615,514.00	42,727,027.00	13,081,483.06	33,285,072.00	(9,441,955.00)	-22.1%
Vocational and Applied Technology Education	3500-3699	8290	7,996,985.00	7,447,822.00	200,966.55	6,858,281.00	(589,541.00)	-7.9%
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	70,691,448.00	61,542,344.00	16,310,147.77	46,199,368.00	(15,342,976.00)	-24.9%
TOTAL, FEDERAL REVENUE			713,864,548.00	731,369,436.00	226,845,925.62	622,156,241.00	(109,213,195.00)	-14.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	359,899,304.00	358,659,599.00	196,727,128.00	357,700,089.00	(959,510.00)	-0.3%
Prior Years	6500	8319	0.00	0.00	0.00	3,569,363.00	3,569,363.00	New
All Other State Apportionments - Current Year	All Other	8311	3,056,899.00	3,056,899.00	1,697,441.00	3,086,253.00	29,354.00	1.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	136,652,823.00	125,117,443.00	107,052,147.00	125,362,252.00	244,809.00	0.2%
Lottery - Unrestricted and Instructional Materie		8560	92,124,475.00	96,333,489.00	29,038,641.22	98,974,167.00	2,640,678.00	2.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	76,627,033.00	77,330,368.00	50,473,051.89	74,714,023.00	(2,616,345.00)	-3.4%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	37,034,833.00	37,034,833.00	15,634,637.00	(21,400,196.00)	-57.8%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	2,194,388.00	2,244,649.00	1,415,298.41	949,617.00	(1,295,032.00)	-57.7%
California Clean Energy Jobs Act	6230	8590	31,101,513.00	35,514,366.00	0.00	35,518,914.00	4,548.00	0.0%
Specialized Secondary	7370	8590	0.00	346,991.00	267,233.21	346,981.00	(10.00)	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards								
Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	265,457,565.00	281,937,532.00	45,316,860.29	286,386,189.00	4,448,657.00	1.6%
TOTAL, OTHER STATE REVENUE			967,114,000.00	1,017,576,169.00	469,022,634.02	1,002,242,485.00	(15,333,684.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	375,000.00	375,000.00	87,222.28	421,353.00	46,353.00	12.4%
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	12,637,000.00	12,637,000.00	9,222,898.66	18,502,007.00	5,865,007.00	46.4%
Interest		8660	5,050,000.00	5,050,000.00	4,458,497.19	8,792,532.00	3,742,532.00	74.1%
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	484,645.00	487,545.00	48,030.00	486,045.00	(1,500.00)	-0.3%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	252.00	196,200.00	79,301.32	196,177.00	(23.00)	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	39,461,568.00	39,113,665.00	23,431,608.31	43,849,364.00	4,735,699.00	12.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	157.00	157.00	0.00	156.00	(1.00)	-0.6%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	64,041,681.00	64,649,885.00	20,844,398.78	60,741,140.00	(3,908,745.00)	-6.0%
Tuition		8710	50,000.00	50,000.00	0.00	38,780.00	(11,220.00)	-22.4%
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			122,100,303.00	122,559,452.00	58,171,956.54	133,027,554.00	10,468,102.00	8.5%
TOTAL, REVENUES			7,219,596,557.00	7,315,259,549.00	3,760,717,466.64	7,201,535,442.00	(113,724,107.00)	-1.6%

2016-17 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,180,648,887.00	2,190,064,298.00	1,232,416,659.97	2,174,454,960.58	15,609,337.42	0.7%
Certificated Pupil Support Salaries		1200	289,437,263.00	295,704,352.00	152,487,389.38	270,587,782.00	25,116,570.00	8.5%
Certificated Supervisors' and Administrators' Salaries		1300	315,649,615.00	332,706,078.00	175,560,627.54	319,745,166.00	12,960,912.00	3.9%
Other Certificated Salaries		1900	146,186,495.00	144,041,592.00	76,319,266.55	135,354,508.00	8,687,084.00	6.0%
TOTAL, CERTIFICATED SALARIES			2,931,922,260.00	2,962,516,320.00	1,636,783,943.44	2,900,142,416.58	62,373,903.42	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	242,990,689.00	231,996,735.00	122,988,178.97	224,820,736.00	7,175,999.00	3.1%
Classified Support Salaries		2200	337,707,339.00	349,193,580.00	196,388,545.47	346,700,700.00	2,492,880.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	25,104,853.00	24,638,087.00	14,769,729.72	26,379,177.00	(1,741,090.00)	-7.1%
Clerical, Technical and Office Salaries		2400	270,381,432.00	283,276,040.00	154,129,017.44	275,709,536.00	7,566,504.00	2.7%
Other Classified Salaries		2900	100,520,000.00	108,045,659.00	56,545,924.46	108,015,568.00	30,091.00	0.0%
TOTAL, CLASSIFIED SALARIES			976,704,313.00	997,150,101.00	544,821,396.06	981,625,717.00	15,524,384.00	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	566,759,872.00	569,101,816.00	198,831,489.76	568,645,499.00	456,317.00	0.1%
PERS		3201-3202	139,436,960.00	137,687,485.00	70,046,819.39	128,013,520.00	9,673,965.00	7.0%
OASDI/Medicare/Alternative		3301-3302	116,962,970.00	122,896,206.00	63,764,249.72	116,628,168.00	6,268,038.00	5.1%
Health and Welfare Benefits		3401-3402	663,862,163.00	650,696,576.00	383,408,362.90	651,189,016.00	(492,440.00)	-0.1%
Unemployment Insurance		3501-3502	2,353,277.00	2,392,737.00	1,095,410.39	3,080,721.00	(687,984.00)	-28.8%
Workers' Compensation		3601-3602	108,100,000.00	120,539,477.00	62,776,695.24	122,567,780.00	(2,028,303.00)	-1.7%
OPEB, Allocated		3701-3702	259,326,634.00	252,044,805.00	145,995,926.04	246,459,435.00	5,585,370.00	2.2%
OPEB, Active Employees		3751-3752	68,392,720.00	67,929,628.00	339.44	67,774,482.00	155,146.00	0.2%
Other Employee Benefits		3901-3902	0.00	0.00	(30.68)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,925,194,596.00	1,923,288,730.00	925,919,262.20	1,904,358,621.00	18,930,109.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	97,191,964.00	163,848,324.00	19,514,633.15	92,267,636.00	71,580,688.00	43.7%
Books and Other Reference Materials		4200	2,985,547.00	2,867,341.00	2,720,222.06	9,732,145.00	(6,864,804.00)	-239.4%
Materials and Supplies		4300	428,499,944.92	410,795,909.38	63,751,738.89	204,395,295.11	206,400,614.27	50.2%
Noncapitalized Equipment		4400	41,441,028.00	36,194,154.00	10,606,690.47	33,240,001.62	2,954,152.38	8.2%
Food		4700	108,377.00	214,501.00	54,554.30	173,834.00	40,667.00	19.0%
TOTAL, BOOKS AND SUPPLIES			570,226,860.92	613,920,229.38	96,647,838.87	339,808,911.73	274,111,317.65	44.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	346,343,219.00	350,554,106.00	152,831,945.36	361,861,300.00	(11,307,194.00)	-3.2%
Travel and Conferences		5200	7,015,868.00	12,297,588.00	5,634,534.86	9,491,587.00	2,806,001.00	22.8%
Dues and Memberships		5300	1,742,584.00	2,325,874.00	1,630,550.08	2,477,271.00	(151,397.00)	-6.5%
Insurance		5400-5450	37,762,745.00	37,337,295.00	15,957,005.71	40,291,967.00	(2,954,672.00)	-7.9%
Operations and Housekeeping Services		5500	142,323,593.00	133,766,347.00	48,534,852.23	139,687,791.00	(5,921,444.00)	-4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,596,292.00	19,196,238.00	9,182,472.88	18,276,477.00	919,761.00	4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	239,845,885.00	264,871,623.99	87,400,327.87	248,140,967.00	16,730,656.99	6.3%
Communications		5900	33,763,778.00	18,485,507.00	10,110,347.80	18,018,627.00	466,880.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			828,393,964.00	838,834,578.99	331,282,036.79	838,245,987.00	588,591.99	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,672.00	1,001.00	0.00	35,919.00	(34,918.00)	-3488.3%
Buildings and Improvements of Buildings		6200	4,337,388.00	14,035,924.00	3,271,147.50	5,521,154.00	8,514,770.00	60.7%
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	9,282,181.00	11,962,083.00	6,597,356.54	17,126,432.00	(5,164,349.00)	-43.2%
Equipment Replacement		6500	1,364,554.00	221,776.00	0.00	0.00	221,776.00	100.0%
TOTAL, CAPITAL OUTLAY			14,986,795.00	26,220,784.00	9,868,504.04	22,683,505.00	3,537,279.00	13.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	147,509.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	6,890.00	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	(3,775,242.01)	6,000,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,081,367.00	634,497.84	1,081,367.00	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	46,386.00	(46,386.00)	New
Other Debt Service - Principal		7439	913,272.00	805,904.00	0.00	759,518.00	46,386.00	5.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,714,255.00	8,537,737.00	(3,133,854.17)	8,537,737.00	0.00	0.0%
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	(21,616,137.00)	(21,060,967.00)	(3,875,048.10)	(20,057,012.00)	(1,003,955.00)	4.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(21,616,137.00)	(21,060,967.00)	(3,875,048.10)	(20,057,012.00)	(1,003,955.00)	4.8%
TOTAL, EXPENDITURES			7,234,526,906.92	7,349,407,513.37	3,538,314,079.13	6,975,345,883.31	374,061,630.06	5.1%

2016-17 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	15,000,000.00	15,000,000.00	0.00	15,000,000.00	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	8,000,000.00	10,419,691.00	323,263.63	10,422,055.54	2,364.54	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,000,000.00	25,419,691.00	323,263.63	25,422,055.54	2,364.54	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	33,496,926.00	33,511,863.00	0.00	32,995,438.00	516,425.00	1.5%
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	38,581,770.00	4,571,587.00	1,260,881.89	4,298,334.00	273,253.00	6.0%
Other Authorized Interfund Transfers Out		7619	33,696,344.00	44,539,539.00	39,185,412.56	44,229,602.00	309,937.00	0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			105,775,040.00	82,622,989.00	40,446,294.45	81,523,374.00	1,099,615.00	1.3%
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	1,700,000.00	1,700,000.00	New
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	195,557.00	195,557.00	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	1,895,557.00	1,895,557.00	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)			(82,775,040.00)	(57,203,298.00)	(40,123,030.82)	(54,205,761.46)	(2,997,536.54)	-5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,416,517,706.00	5,443,754,492.00	3,006,676,950.46	5,444,109,162.00	354,670.00	0.0%
2) Federal Revenue		8100-8299	8,184,934.00	8,184,934.00	4,023,866.33	9,777,417.00	1,592,483.00	19.5%
3) Other State Revenue		8300-8599	214,046,466.00	204,645,605.00	137,316,460.91	205,373,393.00	727,788.00	0.4%
4) Other Local Revenue		8600-8799	110,141,223.00	108,404,378.00	53,348,307.95	123,829,058.00	15,424,680.00	14.2%
5) TOTAL, REVENUES			5,748,890,329.00	5,764,989,409.00	3,201,365,585.65	5,783,089,030.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,129,089,738.00	2,119,035,457.00	1,175,420,131.30	2,127,705,242.00	(8,669,785.00)	-0.4%
2) Classified Salaries		2000-2999	580,950,011.00	585,410,466.00	330,301,766.17	586,732,236.00	(1,321,770.00)	-0.2%
3) Employee Benefits		3000-3999	1,186,628,761.00	1,172,256,112.00	625,026,922.65	1,164,344,057.00	7,912,055.00	0.7%
4) Books and Supplies		4000-4999	281,681,746.00	364,941,442.26	67,728,965.22	217,771,527.00	147,169,915.26	40.3%
5) Services and Other Operating Expenditures		5000-5999	451,188,752.00	436,391,288.00	155,823,066.99	419,830,822.00	16,560,466.00	3.8%
6) Capital Outlay		6000-6999	12,414,848.00	12,479,116.00	2,853,899.80	7,151,928.00	5,327,188.00	42.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,714,255.00	8,537,737.00	(3,133,854.17)	8,537,737.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(87,976,198.00)	(90,938,315.00)	(11,258,624.62)	(82,273,545.00)	(8,664,770.00)	9.5%
9) TOTAL, EXPENDITURES			4,562,691,913.00	4,608,113,303.26	2,342,762,273.34	4,449,800,004.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,186,198,416.00	1,156,876,105.74	858,603,312.31	1,333,289,026.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	23,000,000.00	25,144,634.00	38,484.71	25,137,275.00	(7,359.00)	0.0%
b) Transfers Out		7600-7629	105,775,040.00	82,618,702.00	40,442,008.09	81,523,374.00	1,095,328.00	1.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	1,895,557.00	1,895,557.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,171,780,208.00)	(1,155,763,420.00)	(696,373,024.00)	(1,085,965,088.86)	69,798,331.14	-6.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,254,555,248.00)	(1,213,237,488.00)	(736,776,547.38)	(1,140,455,630.86)		

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)			(68,356,832.00)	(56,361,382.26)	121,826,764.93	192,833,395.14		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,115,985,941.26	1,115,985,941.26		1,115,985,941.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	11,444,132.00		11,444,132.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,115,985,941.26	1,127,430,073.26		1,127,430,073.26		
d) Other Restatements		9795	(167,909,884.49)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			948,076,056.77	1,127,430,073.26		1,127,430,073.26		
2) Ending Balance, June 30 (E + F1e)			879,719,224.77	1,071,068,691.00		1,320,263,468.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,636,896.00	2,733,065.00		2,733,064.54		
Stores		9712	18,016,015.00	18,688,122.00		18,688,122.37		
Prepaid Expenditures		9713	0.00	9,634,372.00		9,634,372.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	702,731,946.00	687,922,229.00		908,051,002.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	73,411,070.00	73,411,070.00		73,411,070.00		
Unassigned/Unappropriated Amount			82,923,297.77	278,679,833.00		307,745,837.49		

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	3,733,111,135.00	3,725,761,400.00	2,137,709,015.00	3,723,517,582.00	(2,243,818.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	696,895,570.00	661,682,418.00	330,841,221.00	664,278,843.00	2,596,425.00	0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,872,477.00	6,878,791.00	3,411,206.33	6,971,518.26	92,727.26	1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,085,408.00	7,085,408.00	7,460,358.91	7,180,920.16	95,512.16	1.3%
County & District Taxes								
Secured Roll Taxes		8041	973,342,462.00	1,029,339,982.00	524,653,328.77	993,538,650.21	(35,801,331.79)	-3.5%
Unsecured Roll Taxes		8042	36,746,902.00	36,746,902.00	36,068,756.28	37,242,254.16	495,352.16	1.3%
Prior Years' Taxes		8043	21,481,852.00	19,977,096.00	26,020,960.99	17,469,149.52	(2,507,946.48)	-12.6%
Supplemental Taxes		8044	23,884,973.00	28,755,533.00	12,304,118.14	26,493,782.05	(2,261,750.95)	-7.9%
Education Revenue Augmentation Fund (ERAF)		8045	125,548,527.00	134,690,477.00	7,984,224.03	173,843,768.20	39,153,291.20	29.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,642,106.00	22,737,591.00	41,792,162.26	22,737,591.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	758,869.69	734,146.44	734,146.44	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	314.00	314.00	0.00	312.00	(2.00)	-0.6%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(157.00)	(157.00)	0.00	(156.00)	1.00	-0.6%
Subtotal, LCFF Sources			5,636,611,569.00	5,673,655,755.00	3,129,004,221.40	5,674,008,361.00	352,606.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(220,093,863.00)	(229,901,263.00)	(122,327,270.94)	(229,899,199.00)	2,064.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,416,517,706.00	5,443,754,492.00	3,006,676,950.46	5,444,109,162.00	354,670.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	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						
	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	8,184,934.00	8,184,934.00	4,023,866.33	9,777,417.00	1,592,483.00	19.5%
TOTAL, FEDERAL REVENUE			8,184,934.00	8,184,934.00	4,023,866.33	9,777,417.00	1,592,483.00	19.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	136,652,823.00	125,117,443.00	107,052,147.00	125,362,252.00	244,809.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	71,256,500.00	73,396,944.00	26,623,135.43	74,424,493.00	1,027,549.00	1.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	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	6,137,143.00	6,131,218.00	3,641,178.48	5,586,648.00	(544,570.00)	-8.9%
TOTAL, OTHER STATE REVENUE			214,046,466.00	204,645,605.00	137,316,460.91	205,373,393.00	727,788.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFE Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	375,000.00	375,000.00	87,222.28	421,353.00	46,353.00	12.4%
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	12,637,000.00	12,637,000.00	9,222,898.66	18,502,007.00	5,865,007.00	46.4%
Interest		8660	5,050,000.00	5,050,000.00	4,458,497.19	8,792,532.00	3,742,532.00	74.1%
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	484,645.00	487,545.00	48,030.00	486,045.00	(1,500.00)	-0.3%
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	39,461,568.00	39,113,665.00	23,431,608.31	43,849,364.00	4,735,699.00	12.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFE (50%) Adjustment		8691	157.00	157.00	0.00	156.00	(1.00)	-0.6%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	52,132,853.00	50,741,011.00	16,100,051.51	51,777,601.00	1,036,590.00	2.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,141,223.00	108,404,378.00	53,348,307.95	123,829,058.00	15,424,680.00	14.2%
TOTAL, REVENUES			5,748,890,329.00	5,764,989,409.00	3,201,365,585.65	5,783,089,030.00	18,099,621.00	0.3%

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 Teachers' Salaries		1100	1,682,069,183.00	1,656,525,923.00	932,252,107.15	1,683,594,699.00	(27,068,776.00)	-1.6%
Certificated Pupil Support Salaries		1200	153,174,417.00	152,529,945.00	78,216,819.94	140,519,369.00	12,010,576.00	7.9%
Certificated Supervisors' and Administrators' Salaries		1300	235,491,993.00	256,542,714.00	135,122,653.61	250,257,121.00	6,285,593.00	2.5%
Other Certificated Salaries		1900	58,354,145.00	53,436,875.00	29,828,550.60	53,334,053.00	102,822.00	0.2%
TOTAL, CERTIFICATED SALARIES			2,129,089,738.00	2,119,035,457.00	1,175,420,131.30	2,127,705,242.00	(8,669,785.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,764,117.00	9,280,447.00	3,076,216.56	6,244,929.00	3,035,518.00	32.7%
Classified Support Salaries		2200	257,931,814.00	256,067,048.00	150,382,880.65	263,301,202.00	(7,234,154.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	22,460,942.00	21,903,112.00	13,370,050.62	23,314,438.00	(1,411,326.00)	-6.4%
Clerical, Technical and Office Salaries		2400	231,252,086.00	240,838,550.00	133,039,944.64	235,672,450.00	5,166,100.00	2.1%
Other Classified Salaries		2900	54,541,052.00	57,321,309.00	30,432,673.70	58,199,217.00	(877,908.00)	-1.5%
TOTAL, CLASSIFIED SALARIES			580,950,011.00	585,410,466.00	330,301,766.17	586,732,236.00	(1,321,770.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	264,811,764.00	263,794,377.00	144,382,226.28	261,272,186.00	2,522,191.00	1.0%
PERS		3201-3202	90,624,286.00	87,309,395.00	44,221,467.12	81,677,325.00	5,632,070.00	6.5%
OASDI/Medicare/Alternative		3301-3302	72,099,621.00	73,427,525.00	40,302,515.74	75,796,163.00	(2,368,638.00)	-3.2%
Health and Welfare Benefits		3401-3402	456,539,370.00	439,648,358.00	254,950,732.39	443,732,084.00	(4,083,726.00)	-0.9%
Unemployment Insurance		3501-3502	1,625,793.00	1,635,376.00	758,579.15	2,202,106.00	(566,730.00)	-34.7%
Workers' Compensation		3601-3602	74,313,308.00	84,199,687.00	43,335,794.57	85,618,395.00	(1,418,708.00)	-1.7%
OPEB, Allocated		3701-3702	180,317,726.00	177,608,098.00	97,075,298.64	168,694,362.00	8,913,736.00	5.0%
OPEB, Active Employees		3751-3752	46,296,893.00	44,633,296.00	339.44	45,351,436.00	(718,140.00)	-1.6%
Other Employee Benefits		3901-3902	0.00	0.00	(30.68)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,186,628,761.00	1,172,256,112.00	625,026,922.65	1,164,344,057.00	7,912,055.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	76,319,129.00	140,906,919.00	19,529,134.49	67,630,616.00	73,276,303.00	52.0%
Books and Other Reference Materials		4200	919,932.00	686,553.00	2,589,543.26	3,547,898.00	(2,861,345.00)	-416.8%
Materials and Supplies		4300	167,890,297.00	202,961,176.26	39,578,728.88	132,057,442.00	70,903,734.26	34.9%
Noncapitalized Equipment		4400	36,500,269.00	20,317,553.00	6,004,932.14	14,463,930.00	5,853,623.00	28.8%
Food		4700	52,119.00	69,241.00	26,626.45	71,641.00	(2,400.00)	-3.5%
TOTAL, BOOKS AND SUPPLIES			281,681,746.00	364,941,442.26	67,728,965.22	217,771,527.00	147,169,915.26	40.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	51,185,229.00	54,264,175.00	25,036,511.58	55,002,949.00	(738,774.00)	-1.4%
Travel and Conferences		5200	5,153,439.00	7,974,452.00	2,818,007.85	5,132,547.00	2,841,905.00	35.6%
Dues and Memberships		5300	1,737,977.00	2,060,484.00	1,605,021.43	2,308,440.00	(247,956.00)	-12.0%
Insurance		5400-5450	37,762,745.00	37,337,295.00	15,957,005.71	40,291,967.00	(2,954,672.00)	-7.9%
Operations and Housekeeping Services		5500	142,293,593.00	133,736,347.00	48,512,089.20	139,653,662.00	(5,917,315.00)	-4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,592,007.00	15,593,007.00	7,331,273.78	15,132,316.00	460,691.00	3.0%
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	162,937,418.00	167,262,497.00	44,669,544.67	144,720,385.00	22,542,112.00	13.5%
Communications		5900	33,526,344.00	18,163,031.00	9,893,612.77	17,588,556.00	574,475.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			451,188,752.00	436,391,288.00	155,823,066.99	419,830,822.00	16,560,466.00	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,672.00	1.00	0.00	35,919.00	(35,918.00)	#####
Buildings and Improvements of Buildings		6200	4,241,661.00	3,998,964.00	169,435.24	818,488.00	3,180,476.00	79.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,806,961.00	8,258,375.00	2,684,464.56	6,297,521.00	1,960,854.00	23.7%
Equipment Replacement		6500	1,364,554.00	221,776.00	0.00	0.00	221,776.00	100.0%
TOTAL, CAPITAL OUTLAY			12,414,848.00	12,479,116.00	2,853,899.80	7,151,928.00	5,327,188.00	42.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	147,509.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	6,890.00	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	(3,775,242.01)	6,000,000.00	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	1,081,367.00	634,497.84	1,081,367.00	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	46,386.00	(46,386.00)	New
Other Debt Service - Principal		7439	913,272.00	805,904.00	0.00	759,518.00	46,386.00	5.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,714,255.00	8,537,737.00	(3,133,854.17)	8,537,737.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(66,360,061.00)	(69,877,348.00)	(7,383,576.52)	(62,216,533.00)	(7,660,815.00)	11.0%
Transfers of Indirect Costs - Interfund		7350	(21,616,137.00)	(21,060,967.00)	(3,875,048.10)	(20,057,012.00)	(1,003,955.00)	4.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(87,976,198.00)	(90,938,315.00)	(11,258,624.62)	(82,273,545.00)	(8,664,770.00)	9.5%
TOTAL, EXPENDITURES			4,562,691,913.00	4,608,113,303.26	2,342,762,273.34	4,449,800,004.00	158,313,299.26	3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	15,000,000.00	15,000,000.00	0.00	15,000,000.00	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	8,000,000.00	10,144,634.00	38,484.71	10,137,275.00	(7,359.00)	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			23,000,000.00	25,144,634.00	38,484.71	25,137,275.00	(7,359.00)	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	33,496,926.00	33,511,863.00	0.00	32,995,438.00	516,425.00	1.5%
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	38,581,770.00	4,571,587.00	1,260,881.89	4,298,334.00	273,253.00	6.0%
Other Authorized Interfund Transfers Out		7619	33,696,344.00	44,535,252.00	39,181,126.20	44,229,602.00	305,650.00	0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			105,775,040.00	82,618,702.00	40,442,008.09	81,523,374.00	1,095,328.00	1.3%
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	1,700,000.00	1,700,000.00	New
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	195,557.00	195,557.00	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	1,895,557.00	1,895,557.00	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	(1,171,780,208.00)	(1,155,763,420.00)	(696,373,024.00)	(1,085,965,088.86)	69,798,331.14	-6.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,171,780,208.00)	(1,155,763,420.00)	(696,373,024.00)	(1,085,965,088.86)	69,798,331.14	-6.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,254,555,248.00)	(1,213,237,488.00)	(736,776,547.38)	(1,140,455,630.86)	72,781,857.14	-6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	705,679,614.00	723,184,502.00	222,822,059.29	612,378,824.00	(110,805,678.00)	-15.3%
3) Other State Revenue		8300-8599	753,067,534.00	812,930,564.00	331,706,173.11	796,869,092.00	(16,061,472.00)	-2.0%
4) Other Local Revenue		8600-8799	11,959,080.00	14,155,074.00	4,823,648.59	9,198,496.00	(4,956,578.00)	-35.0%
5) TOTAL, REVENUES			1,470,706,228.00	1,550,270,140.00	559,351,880.99	1,418,446,412.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	802,832,522.00	843,480,863.00	461,363,812.14	772,437,174.58	71,043,688.42	8.4%
2) Classified Salaries		2000-2999	395,754,302.00	411,739,635.00	214,519,629.89	394,893,481.00	16,846,154.00	4.1%
3) Employee Benefits		3000-3999	738,565,835.00	751,032,618.00	300,892,339.55	740,014,564.00	11,018,054.00	1.5%
4) Books and Supplies		4000-4999	288,545,114.92	248,978,787.12	28,918,873.65	122,037,384.73	126,941,402.39	51.0%
5) Services and Other Operating Expenditures		5000-5999	377,205,212.00	402,443,290.99	175,458,969.80	418,415,165.00	(15,971,874.01)	-4.0%
6) Capital Outlay		6000-6999	2,571,947.00	13,741,668.00	7,014,604.24	15,531,577.00	(1,789,909.00)	-13.0%
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	66,360,061.00	69,877,348.00	7,383,576.52	62,216,533.00	7,660,815.00	11.0%
9) TOTAL, EXPENDITURES			2,671,834,993.92	2,741,294,210.11	1,195,551,805.79	2,525,545,879.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,201,128,765.92)	(1,191,024,070.11)	(636,199,924.80)	(1,107,099,467.31)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	275,057.00	284,778.92	284,780.54	9,723.54	3.5%
b) Transfers Out		7600-7629	0.00	4,287.00	4,286.36	0.00	4,287.00	100.0%
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	1,171,780,208.00	1,155,763,420.00	696,373,024.00	1,085,965,088.86	(69,798,331.14)	-6.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,171,780,208.00	1,156,034,190.00	696,653,516.56	1,086,249,869.40		

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)			(29,348,557.92)	(34,989,880.11)	60,453,591.76	(20,849,597.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	182,686,739.11	182,686,739.11		182,686,739.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	64,407.00		64,407.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,686,739.11	182,751,146.11		182,751,146.11		
d) Other Restatements		9795	(2,351,057.59)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,335,681.52	182,751,146.11		182,751,146.11		
2) Ending Balance, June 30 (E + F1e)			150,987,123.60	147,761,266.00		161,901,548.20		
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	150,987,123.78	147,761,266.00		161,901,548.20		
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	(0.18)	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	127,564,688.00	128,045,321.00	13,257,382.00	127,208,128.00	(837,193.00)	-0.7%
Special Education Discretionary Grants		8182	26,192,814.00	28,015,871.00	53,823.99	24,846,261.00	(3,169,610.00)	-11.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	32,474.00	32,474.00	32,474.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,358,815.00	2,057,095.00	813,574.81	2,021,147.00	(35,948.00)	-1.7%
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	380,929,595.00	395,578,307.00	159,966,528.98	320,942,407.00	(74,635,900.00)	-18.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	1,430,331.00	1,716,759.00	647,282.20	1,484,996.00	(231,763.00)	-13.5%
NCLB: Title II, Part A, Teacher Quality	4035	8290	41,572,001.00	45,579,132.00	15,790,316.50	43,264,265.00	(2,314,867.00)	-5.1%

2016-17 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	1,007,116.00	2,421,208.00	500,792.26	1,855,617.00	(565,591.00)	-23.4%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	13,505,241.00	16,206,076.00	6,191,153.50	14,158,225.00	(2,047,851.00)	-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%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	41,615,514.00	42,727,027.00	13,081,483.06	33,285,072.00	(9,441,955.00)	-22.1%
Other No Child Left Behind	3500-3699	8290	7,996,985.00	7,447,822.00	200,966.55	6,858,281.00	(589,541.00)	-7.9%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	62,506,514.00	53,357,410.00	12,286,281.44	36,421,951.00	(16,935,459.00)	-31.7%
All Other Federal Revenue			705,679,614.00	723,184,502.00	222,822,059.29	612,378,824.00	(110,805,678.00)	-15.3%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	359,899,304.00	358,659,599.00	196,727,128.00	357,700,089.00	(959,510.00)	-0.3%
Prior Years	6500	8319	0.00	0.00	0.00	3,569,363.00	3,569,363.00	New
All Other State Apportionments - Current Year	All Other	8311	3,056,899.00	3,056,899.00	1,697,441.00	3,086,253.00	29,354.00	1.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	20,867,975.00	22,936,545.00	2,415,505.79	24,549,674.00	1,613,129.00	7.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	76,627,033.00	77,330,368.00	50,473,051.89	74,714,023.00	(2,616,345.00)	-3.4%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	37,034,833.00	37,034,833.00	15,634,637.00	(21,400,196.00)	-57.8%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	2,194,388.00	2,244,649.00	1,415,298.41	949,617.00	(1,295,032.00)	-57.7%
California Clean Energy Jobs Act	6230	8590	31,101,513.00	35,514,366.00	0.00	35,518,914.00	4,548.00	0.0%
Specialized Secondary	7370	8590	0.00	346,991.00	267,233.21	346,981.00	(10.00)	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	259,320,422.00	275,806,314.00	41,675,681.81	280,799,541.00	4,993,227.00	1.8%
TOTAL, OTHER STATE REVENUE			753,067,534.00	812,930,564.00	331,706,173.11	796,869,092.00	(16,061,472.00)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	252.00	196,200.00	79,301.32	196,177.00	(23.00)	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	11,908,828.00	13,908,874.00	4,744,347.27	8,963,539.00	(4,945,335.00)	-35.6%
Tuition		8710	50,000.00	50,000.00	0.00	38,780.00	(11,220.00)	-22.4%
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			11,959,080.00	14,155,074.00	4,823,648.59	9,198,496.00	(4,956,578.00)	-35.0%
TOTAL, REVENUES			1,470,706,228.00	1,550,270,140.00	559,351,880.99	1,418,446,412.00	(131,823,728.00)	-8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	498,579,704.00	533,538,375.00	300,164,552.82	490,860,261.58	42,678,113.42	8.0%
Certificated Pupil Support Salaries		1200	136,262,846.00	143,174,407.00	74,270,569.44	130,068,413.00	13,105,994.00	9.2%
Certificated Supervisors' and Administrators' Salaries		1300	80,157,622.00	76,163,364.00	40,437,973.93	69,488,045.00	6,675,319.00	8.8%
Other Certificated Salaries		1900	87,832,350.00	90,604,717.00	46,490,715.95	82,020,455.00	8,584,262.00	9.5%
TOTAL, CERTIFICATED SALARIES			802,832,522.00	843,480,863.00	461,363,812.14	772,437,174.58	71,043,688.42	8.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	228,226,572.00	222,716,288.00	119,911,962.41	218,575,807.00	4,140,481.00	1.9%
Classified Support Salaries		2200	79,775,525.00	93,126,532.00	46,005,664.82	83,399,498.00	9,727,034.00	10.4%
Classified Supervisors' and Administrators' Salaries		2300	2,643,911.00	2,734,975.00	1,399,679.10	3,064,739.00	(329,764.00)	-12.1%
Clerical, Technical and Office Salaries		2400	39,129,346.00	42,437,490.00	21,089,072.80	40,037,086.00	2,400,404.00	5.7%
Other Classified Salaries		2900	45,978,948.00	50,724,350.00	26,113,250.76	49,816,351.00	907,999.00	1.8%
TOTAL, CLASSIFIED SALARIES			395,754,302.00	411,739,635.00	214,519,629.89	394,893,481.00	16,846,154.00	4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	301,948,108.00	305,307,439.00	54,449,263.48	307,373,313.00	(2,065,874.00)	-0.7%
PERS		3201-3202	48,812,674.00	50,378,090.00	25,825,352.27	46,336,195.00	4,041,895.00	8.0%
OASDI/Medicare/Alternative		3301-3302	44,863,349.00	49,468,681.00	23,461,733.98	40,832,005.00	8,636,676.00	17.5%
Health and Welfare Benefits		3401-3402	207,322,793.00	211,048,218.00	128,457,630.51	207,456,932.00	3,591,286.00	1.7%
Unemployment Insurance		3501-3502	727,484.00	757,361.00	336,831.24	878,615.00	(121,254.00)	-16.0%
Workers' Compensation		3601-3602	33,786,692.00	36,339,790.00	19,440,900.67	36,949,385.00	(609,595.00)	-1.7%
OPEB, Allocated		3701-3702	79,008,908.00	74,436,707.00	48,920,627.40	77,765,073.00	(3,328,366.00)	-4.5%
OPEB, Active Employees		3751-3752	22,095,827.00	23,296,332.00	0.00	22,423,046.00	873,286.00	3.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			738,565,835.00	751,032,618.00	300,892,339.55	740,014,564.00	11,018,054.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,872,835.00	22,941,405.00	(14,501.34)	24,637,020.00	(1,695,615.00)	-7.4%
Books and Other Reference Materials		4200	2,065,615.00	2,180,788.00	130,678.80	6,184,247.00	(4,003,459.00)	-183.6%
Materials and Supplies		4300	260,609,647.92	207,834,733.12	24,173,010.01	72,337,853.11	135,496,880.01	65.2%
Noncapitalized Equipment		4400	4,940,759.00	15,876,601.00	4,601,758.33	18,776,071.62	(2,899,470.62)	-18.3%
Food		4700	56,258.00	145,260.00	27,927.85	102,193.00	43,067.00	29.6%
TOTAL, BOOKS AND SUPPLIES			288,545,114.92	248,978,787.12	28,918,873.65	122,037,384.73	126,941,402.39	51.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	295,157,990.00	296,289,931.00	127,795,433.78	306,858,351.00	(10,568,420.00)	-3.6%
Travel and Conferences		5200	1,862,429.00	4,323,136.00	2,816,527.01	4,359,040.00	(35,904.00)	-0.8%
Dues and Memberships		5300	4,607.00	265,390.00	25,528.65	168,831.00	96,559.00	36.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	30,000.00	22,763.03	34,129.00	(4,129.00)	-13.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,004,285.00	3,603,231.00	1,851,199.10	3,144,161.00	459,070.00	12.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	76,908,467.00	97,609,126.99	42,730,783.20	103,420,582.00	(5,811,455.01)	-6.0%
Communications		5900	237,434.00	322,476.00	216,735.03	430,071.00	(107,595.00)	-33.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			377,205,212.00	402,443,290.99	175,458,969.80	418,415,165.00	(15,971,874.01)	-4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
Buildings and Improvements of Buildings		6200	95,727.00	10,036,960.00	3,101,712.26	4,702,666.00	5,334,294.00	53.1%
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	2,475,220.00	3,703,708.00	3,912,891.98	10,828,911.00	(7,125,203.00)	-192.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,571,947.00	13,741,668.00	7,014,604.24	15,531,577.00	(1,789,909.00)	-13.0%
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		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	66,360,061.00	69,877,348.00	7,383,576.52	62,216,533.00	7,660,815.00	11.0%
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			66,360,061.00	69,877,348.00	7,383,576.52	62,216,533.00	7,660,815.00	11.0%
TOTAL, EXPENDITURES			2,671,834,993.92	2,741,294,210.11	1,195,551,805.79	2,525,545,879.31	215,748,330.80	7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	275,057.00	284,778.92	284,780.54	9,723.54	3.5%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	275,057.00	284,778.92	284,780.54	9,723.54	3.5%
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	4,287.00	4,286.36	0.00	4,287.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	4,287.00	4,286.36	0.00	4,287.00	100.0%
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	1,171,780,208.00	1,155,763,420.00	696,373,024.00	1,085,965,088.86	(69,798,331.14)	-6.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,171,780,208.00	1,155,763,420.00	696,373,024.00	1,085,965,088.86	(69,798,331.14)	-6.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,171,780,208.00	1,156,034,190.00	696,653,516.56	1,086,249,869.40	69,784,320.60	-6.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
5640	Medi-Cal Billing Option	4,770,473.67
5650	FEMA Public Assistance Funds	4,233.37
5810	Other Restricted Federal	5,112,898.59
6230	California Clean Energy Jobs Act	86,714,560.99
6264	Educator Effectiveness	25,812,920.43
6286		2,784,700.37
6500	Special Education	2,702,397.71
7338	College Readiness Block Grant	16,387,737.00
7810	Other Restricted State	471,300.26
8150	Ongoing & Major Maintenance Account (RM,	12,586,011.09
9010	Other Restricted Local	4,554,314.72
Total, Restricted Balance		<u>161,901,548.20</u>

**GENERAL FUND
SECOND INTERIM FINANCIAL REPORT
2016-17**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 There is no significant difference between the budgeted and projected LCFF revenue.
- A-2 The \$109.2 million lower federal revenues are primarily due to the projected lower spending in various expenditure-driven grants of \$106.1, lower Medi-Cal Billing of \$4.7 million, and lower Medi-Cal Admin Activity of \$0.5 million; offset by increases in Advance Placement Fee Reimbursement of \$2.1 million.
- A-3 The \$15.3 million projected lower other state revenues are due to lower Career Technical Education Incentive Grant of \$21.4 million; offset by higher prior year lottery of \$2.6 million, higher prior year Special Education Apportionment of \$2.6 million, and net increase of \$0.9 million in various other state revenues.
- A-4 The \$10.5 million projected higher other local revenues are primarily due to higher leases and rentals of \$5.9 million, higher interest revenue of \$3.7 million, higher fees of \$4.7 million, offset by a \$3.8 million net decrease in various other local revenues.

Expenditures

- B-1 The lower expenditures in Certificated Salaries is primarily due to lower projected expenditures for certificated pupil support salaries, certificated teachers' salaries and certificated supervisors' and administrators' salaries.
- B-2 The decrease in Classified Salaries is primarily due to lower projected expenditures for clerical, technical and office salaries and classified instructional salaries.
- B-3 The lower expenditures in Employee Benefits is primarily due to projected lower spending in PERS, OASDI/Medicare/Alternative benefits, and OPEB allocated benefits.
- B-4 The decrease in Books and Supplies is mainly due to projected underspending in materials and supplies and approved textbooks and core curricula materials.
- B-5 The projected under-spending in Services and Other Operating Expenditures is primarily due to lower projected expenditures in professional/consulting services, partially offset by increases in subagreements for services and operations and housekeeping services.

Continued

- B-6 The decrease in Capital Outlay is primarily due to lower projected spending in buildings and improvements of buildings, partially offset by higher projected expenditures for equipment.
- B-7 Other Outgo is projected to be spent at budget.
- B-8 Transfers of Indirect Costs are projected to be underspent due to underspending in other funds.

Other Financing Sources/Uses

- D-1b The decrease in Transfers Out is primarily due to a decreased projected encroachment from other funds.
- D-2a The \$1.9 million in other financing sources represents proceeds from Insurance recoveries and 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)	456,857.72	459,057.19	448,188.22	459,057.19	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	456,857.72	459,057.19	448,188.22	459,057.19	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	190.82	191.26	191.26	191.26	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	298.31	298.31	298.31	298.31	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)	489.13	489.57	489.57	489.57	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	457,346.85	459,546.76	448,677.79	459,546.76	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	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	41,603.84	41,223.91	41,223.91	41,223.91	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, 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)	41,603.84	41,223.91	41,223.91	41,223.91	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	108,092.60	106,901.98	106,901.98	106,901.98	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	22.87	26.38	22.87	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	22.87	26.38	22.87	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	108,092.60	106,924.85	106,928.36	106,924.85	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	149,696.44	148,148.76	148,152.27	148,148.76	0.00	0%

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2016-17**

REVENUES

Major Assumptions For Revenues

1. Enrollment			
Non-charter Schools		470,781	
Fiscally-dependent (locally-funded) charter schools		43,094	
Fiscally-independent (locally-funded) charter schools		111,559	
	Total		625,434
2. Estimated Funded Average Daily Attendance			
Non-charter schools		459,546.76	
Locally-funded charter schools		41,223.91	
	Total		500,770.67
3. Funded COLA			
LCFF			0.00%
Special Education (AB602)			0.00%
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			0.8405
Fiscally-dependent (locally-funded) charter schools		<i>varies per school</i>	
6. GAP Funding			55.28%
7. Education Protection Act (in millions)			
Non-charter Schools		\$	622.80
Fiscally-dependent (locally-funded) charter schools			41.48
	Total	\$	664.28
8. California State Lottery - Rates Per ADA			
Unrestricted			\$144.00
Restricted			\$45.00
9. Mandate Block Grant (Rate per ADA)			
Non-charter schools – K-8			\$28.42
Non-charter schools – 9-12			\$56.00
Locally-funded charter schools – K-8			\$14.21
Locally-funded charter schools – 9-12			\$42.00

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2016-17**

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

The District does not plan to issue 2016-17 TRANS.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2016-17 are based on actual expenditures through January 31, 2017, and the remaining five months are projected based on expenditure patterns in FY 2015-16, 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.

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	12.580%	
PERS	13.888%	Safety PERS Members 34.384%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.050%	
Workers' Comp.	3.140%	
PARS	3.750%	

RESTRICTED MAINTENANCE ACCOUNT (RMA) CONTRIBUTIONS

The contribution amount for the current fiscal year is projected to be \$220.5 million. The residual balance in FY 2016 of \$31.5 million was carried over into the current year and is added to the current year contribution to fund the projected expenditures of \$239.7 million.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. \$2,277,804 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 \$33,390,694 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 \$1,482.2 million, which is \$172.0 million higher than the audited actual ending balance for 2015-16.

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):													
		January	February	March	April	May	June	July	August	September	October	November	December	January	February
A. BEGINNING CASH															
B. RECEIPTS															
LCFF/Revenue Limit Sources															
Principal Apportionment															
Property Taxes															
Miscellaneous Funds															
Federal Revenue															
Other State Revenue															
Other Local Revenue															
Interfund Transfers In															
All Other Financing Sources															
TOTAL RECEIPTS															
C. DISBURSEMENTS															
Certificated Salaries															
Classified Salaries															
Employee Benefits															
Books and Supplies															
Services															
Capital Outlay															
Other Outgo															
Interfund Transfers Out															
All Other Financing Uses															
TOTAL DISBURSEMENTS															
D. BALANCE SHEET ITEMS															
Assets and Deferred Outflows															
Cash Not In Treasury															
Accounts Receivable															
Due From Other Funds															
Stores															
Prepaid Expenditures															
Other Current Assets															
Deferred Outflows of Resources															
SUBTOTAL															
Liabilities and Deferred Inflows															
Accounts Payable															
Due To Other Funds															
Current Loans															
Unearned Revenues															
Deferred Inflows of Resources															
SUBTOTAL															
Nonoperating															
Suspense Clearing															
TOTAL BALANCE SHEET ITEMS															
E. NET INCREASE/DECREASE (B - C + D)															
F. ENDING CASH (A + E)															
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS															

Object	January	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH									
January	1,390,480,696.00	1,269,969,550.00	1,355,437,526.00	1,345,090,854.00					
B. RECEIPTS									
LFFF/Revenue Limit Sources									
Principal Apportionment	475,344,890.00	305,351,152.00	305,351,152.00	305,351,152.00	389,445,195.00	119,447,960.00	18,954,688.00	4,387,796,425.00	4,387,796,425.00
Property Taxes	7,949,183.00	326,206,767.00	148,562,276.00	148,562,276.00	155,853,051.00	(43,753,384.00)	(14,500,573.00)	1,286,211,780.00	1,286,211,780.00
Miscellaneous Funds	0.00	(50,910,249.00)	(19,467,206.00)	(19,467,206.00)	(26,859,540.00)	(37,041,100.00)	21,072,916.00	(229,899,043.00)	(229,899,043.00)
Federal Revenue	1,253,214.00	11,109,612.00	175,257,874.00	175,257,874.00	16,707,336.00	196,834,737.00	(173,890,180.00)	622,156,241.00	622,156,241.00
Other State Revenue	124,814,099.00	87,731,204.00	76,109,141.00	76,109,141.00	76,159,022.00	302,578,933.00	(273,433,260.00)	1,002,242,485.00	1,002,242,485.00
Other Local Revenue	1,138,201.00	17,574,612.00	6,232,618.00	6,232,618.00	25,299,854.00	159,121,231.00	(127,214,000.00)	133,027,554.00	133,027,554.00
Interfund Transfers In	135,703,580.00	184,154,090.00	165,479,470.00	165,479,470.00	129,981,266.00	(1,317,266,065.46)		25,422,055.54	25,422,055.54
All Other Financing Sources	22,170,308.00	11,384,520.00	11,421,649.00	11,421,649.00	31,773,589.00	(115,355,740.00)		1,895,557.00	1,895,557.00
TOTAL RECEIPTS	768,373,475.00	892,601,708.00	868,946,974.00	868,946,974.00	798,358,773.00	(735,433,428.46)	(549,010,409.00)	7,228,853,054.54	7,228,853,054.54
C. DISBURSEMENTS									
Certificated Salaries	491,696,586.00	491,154,150.00	497,817,184.00	497,817,184.00	433,852,843.00	346,517,751.00	(328,561,860.00)	5,786,126,755.00	2,900,142,416.58
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	981,625,717.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,904,358,621.00
Books and Supplies	137,222,622.00	108,604,890.00	129,017,561.00	129,017,561.00	136,197,353.00	237,738,804.00	(248,946,109.69)	1,189,219,128.31	339,808,911.73
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	838,245,987.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,683,505.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,519,275.00)
Interfund Transfers Out	222,225,798.00	244,896,597.00	252,432,678.00	252,432,678.00	222,445,208.00	(1,581,926,825.00)	0.00	81,523,374.00	81,523,374.00
All Other Financing Uses	37,719,615.00	(37,521,905.00)	26,223.00	26,223.00	26,991,309.00	(9,359,278.00)	0.00	0.00	0.00
TOTAL DISBURSEMENTS	888,864,621.00	807,133,732.00	879,293,646.00	879,293,646.00	821,486,713.00	(1,007,029,548.00)	(577,507,969.69)	7,056,869,257.31	7,056,869,257.31
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury						(2,256,967.00)	8,024,665.00	5,767,698.00	
Accounts Receivable						148,177,968.00	291,562,596.00	439,740,564.00	
Due From Other Funds						0.00	13,000,000.00	13,000,000.00	
Stores						0.00	18,688,122.00	18,688,122.00	
Prepaid Expenditures						0.00	9,634,372.00	9,634,372.00	
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	0.00	145,921,001.00	340,909,755.00	486,830,756.00	
Liabilities and Deferred Inflows									
Accounts Payable						(154,172,679.00)	478,991,657.00	324,818,978.00	
Due To Other Funds						0.00	0.00	0.00	
Current Loans						0.00	0.00	0.00	
Unearned Revenues						(11,508,539.00)	13,318,214.00	1,809,675.00	
Deferred Inflows of Resources						0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	(165,681,218.00)	492,309,871.00	326,628,653.00	
Nonoperating									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	311,602,219.00	(151,400,116.00)	160,202,103.00	
E. NET INCREASE/DECREASE (B - C + D)	(120,491,146.00)	85,467,976.00	(10,346,672.00)	(10,346,672.00)	(23,127,940.00)	583,198,338.54	(122,902,555.31)	332,185,900.23	171,983,797.23
F. ENDING CASH (A + E)	1,269,969,550.00	1,355,437,526.00	1,345,090,854.00	1,321,962,914.00				1,782,258,697.23	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								1,782,258,697.23	

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name)													
		January	February	March	April	May	June	July	August	September	October	November	December	January	February
A. BEGINNING CASH		1,321,962,914.00	1,210,438,198.00	752,944,343.00	756,878,588.00	648,028,641.00	575,589,732.00	1,179,662,948.00	1,422,835,215.00						
B. RECEIPTS															
LCFF/Revenue Limit Sources															
Principal Apportionment		281,125,448.00	192,549,121.00	511,699,834.00	346,588,417.00	366,921,253.00	530,232,427.00	366,921,253.00	304,490,942.00						
Property Taxes		7,193,112.00	37,804,670.00	1,242,098.00	(484,836.00)	16,363,364.00	246,205,981.00	101,314,722.00	60,657,274.00						
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Federal Revenue		4,224,357.00	13,651,700.00	123,151,095.00	2,089,140.00	13,895,988.00	156,741,495.00	24,352,032.00	79,633,017.00						
Other State Revenue		77,752,707.00	41,391,336.00	29,936,748.00	54,392,135.00	60,986,621.00	164,458,255.00	177,621,593.00	22,525,233.00						
Other Local Revenue		2,764,793.00	8,170,793.00	7,224,572.00	9,356,497.00	8,732,982.00	10,228,491.00	15,098,828.00	14,600,180.00						
Interfund Transfers In		82,960,187.00	73,452,577.00	73,435,402.00	81,276,477.00	111,311,129.00	107,824,911.00	121,404,549.00	109,599,527.00						
All Other Financing Sources		26,281,422.00	1,388,822.00	9,891,477.00	6,098,489.00	54,673,821.00	24,322,354.00	(7,468,336.00)	(18,266,912.00)						
TOTAL RECEIPTS		482,302,026.00	368,409,019.00	756,581,226.00	499,316,319.00	632,885,138.00	1,240,013,914.00	799,244,641.00	573,239,261.00						
C. DISBURSEMENTS															
Certificated Salaries		410,939,206.00	656,325,665.00	560,332,428.00	459,788,407.00	482,067,678.00	448,512,377.00	476,819,226.00	487,438,301.00						
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		110,998,291.00	98,965,791.00	98,897,716.00	80,158,835.00	90,752,561.00	147,671,049.00	98,295,610.00	114,974,224.00						
Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Interfund Transfers Out		71,743,633.00	70,619,859.00	93,451,014.00	87,313,850.00	132,471,970.00	18,981,038.00	3,531,234.00	9,486,069.00						
All Other Financing Uses		145,612.00	(8,441.00)	(34,177.00)	(19,094,826.00)	31,838.00	20,776,234.00	(22,573,696.00)	42,643.00						
TOTAL DISBURSEMENTS		593,826,742.00	825,902,874.00	752,646,981.00	608,166,266.00	705,324,047.00	635,940,698.00	556,072,374.00	611,943,237.00						
D. BALANCE SHEET ITEMS															
Assets and Deferred Outflows															
Cash Not In Treasury		5,767,698.00													
Accounts Receivable		439,740,564.00													
Due From Other Funds		13,000,000.00													
Stores		18,688,122.00													
Prepaid Expenditures		9,634,372.00													
Other Current Assets		0.00													
Deferred Outflows of Resources		0.00													
SUBTOTAL		486,830,756.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Liabilities and Deferred Inflows															
Accounts Payable		324,818,978.00													
Due To Other Funds		0.00													
Current Loans		0.00													
Unearned Revenues		1,809,675.00													
Deferred Inflows of Resources		0.00													
SUBTOTAL		326,628,653.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Nonoperating															
Suspense Clearing															
TOTAL BALANCE SHEET ITEMS		160,202,103.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
E. NET INCREASE/DECREASE (B - C + D)		(111,524,716.00)	(457,493,855.00)	3,934,245.00	(108,649,947.00)	(72,438,909.00)	604,073,216.00	243,172,267.00	(38,703,976.00)						
F. ENDING CASH (A + E)		1,210,438,198.00	752,944,343.00	756,878,588.00	648,028,641.00	575,589,732.00	1,179,662,948.00	1,422,835,215.00	1,384,131,239.00						
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS															

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	January	1,384,131,239.00	1,253,922,322.00	1,251,505,186.00	1,063,737,132.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	471,789,390.00	304,490,942.00	304,490,942.00	474,566,909.00	(57,704,692.00)	(30,871,635.00)	4,367,290,551.00	4,367,290,551.00
Principal Apportionment	8020-8079	6,471,969.00	265,587,066.00	120,954,630.00	183,882,297.00	(43,753,387.00)	43,753,384.00	1,047,192,344.00	1,047,192,344.00
Property Taxes	8080-8099	0.00	0.00	0.00	0.00	(37,041,100.00)	37,041,100.00	0.00	0.00
Miscellaneous Funds	8100-8299	1,182,924.00	10,486,496.00	118,232,408.00	15,770,254.00	196,834,737.00	(196,834,737.00)	563,410,886.00	563,410,886.00
Federal Revenue	8300-8599	111,529,050.00	78,393,210.00	23,330,119.00	23,373,796.00	320,246,092.00	(302,578,934.00)	883,357,961.00	883,357,961.00
Other State Revenue	8600-8799	1,415,861.00	15,642,141.00	7,753,041.00	19,032,197.00	165,438,093.00	(159,121,231.00)	126,337,238.00	126,337,238.00
Other Local Revenue	8910-8929	99,483,032.00	135,001,650.00	121,311,460.00	95,288,057.00	(1,187,348,958.00)		25,000,000.00	25,000,000.00
Interfund Transfers In	8930-8979	21,057,296.00	10,812,984.00	10,848,251.00	30,216,422.00	(59,618,032.00)		110,238,058.00	110,238,058.00
All Other Financing Sources		712,929,522.00	820,414,489.00	706,920,851.00	842,129,932.00	(702,947,247.00)	(608,612,053.00)	7,122,827,038.00	7,122,827,038.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	496,970,566.00	496,422,312.00	503,156,814.00	367,755,560.00	465,834,658.00	(346,517,751.00)	5,965,845,447.00	5,965,845,447.00
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	152,182,863.00	120,445,178.00	143,083,273.00	153,263,861.00	233,538,804.00	(233,538,804.00)	1,409,689,252.00	1,409,689,252.00
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	156,642,590.00	243,110,821.00	248,422,857.00	156,797,248.00	(1,219,623,895.00)	0.00	72,950,288.00	72,950,288.00
All Other Financing Uses	7630-7699	37,342,420.00	(37,146,686.00)	25,961.00	26,721,397.00	(6,228,279.00)	0.00	0.00	0.00
TOTAL DISBURSEMENTS		843,138,439.00	822,831,625.00	894,688,905.00	704,538,066.00	(526,478,712.00)	(580,056,555.00)	7,448,484,987.00	7,448,484,987.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199					(1,500,000.00)	5,767,699.00	4,267,699.00	
Accounts Receivable	9200-9299					(64,592,310.00)	439,740,564.00	375,148,254.00	
Due From Other Funds	9310					0.00	13,000,000.00	13,000,000.00	
Stores	9320					0.00	18,688,122.00	18,688,122.00	
Prepaid Expenditures	9330					0.00	9,634,372.00	9,634,372.00	
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	0.00	(66,092,310.00)	486,830,757.00	420,738,447.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599					138,931,722.00	324,818,980.00	463,750,702.00	
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	1,809,675.00	1,809,675.00	
Deferred Inflows of Resources	9690					0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	138,931,722.00	326,628,655.00	465,560,377.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)		(130,208,917.00)	(2,417,136.00)	(187,768,054.00)	137,591,866.00	(381,492,567.00)	131,646,604.00	(370,479,879.00)	(325,657,949.00)
F. ENDING CASH (A + E)		1,253,922,322.00	1,251,505,186.00	1,063,737,132.00	1,201,328,998.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								951,483,035.00	

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
SECOND INTERIM FINANCIAL REPORT
FY 2016-17**

BALANCES	The balances do not include amounts held in the Payroll Agency Fund.
RECEIPTS	Revenues and other receipts are primarily based on FY 2016-17 Actuals as of January 2017 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 2016 to January 2017.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals as of January 2017 and projected salaries and benefits for the rest of FY 2016-17.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on FY 2016-17 Actuals as of January 2017 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 2016-17 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)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	5,444,109,162.00	-0.54%	5,414,482,895.00	1.33%	5,486,725,967.00
2. Federal Revenues	8100-8299	622,156,241.00	-9.44%	563,410,886.00	-0.96%	557,997,398.00
3. Other State Revenues	8300-8599	1,002,242,485.00	-11.86%	883,357,961.00	-6.47%	826,180,256.00
4. Other Local Revenues	8600-8799	133,027,554.00	-5.03%	126,337,238.00	-6.83%	117,705,964.00
5. Other Financing Sources						
a. Transfers In	8900-8929	25,422,055.54	-1.66%	25,000,000.00	-20.00%	20,000,000.00
b. Other Sources	8930-8979	1,895,557.00	-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)		7,228,853,054.54	-2.99%	7,012,588,980.00	-0.06%	7,008,609,585.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,900,142,416.58		2,893,415,689.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,726,727.58)		(24,250,152.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,900,142,416.58	-0.23%	2,893,415,689.00	-0.84%	2,869,165,537.00
2. Classified Salaries						
a. Base Salaries				981,625,717.00		973,305,969.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,319,748.00)		(6,377,359.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	981,625,717.00	-0.85%	973,305,969.00	-0.66%	966,928,610.00
3. Employee Benefits	3000-3999	1,904,358,621.00	10.23%	2,099,123,789.00	10.06%	2,310,393,762.00
4. Books and Supplies	4000-4999	339,808,911.73	52.98%	519,836,897.00	-13.60%	449,147,968.00
5. Services and Other Operating Expenditures	5000-5999	838,245,987.00	2.26%	857,172,234.00	0.88%	864,746,912.00
6. Capital Outlay	6000-6999	22,683,505.00	44.07%	32,680,121.00	-21.30%	25,719,011.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,537,737.00	0.00%	8,537,737.00	0.00%	8,537,737.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,057,012.00)	38.48%	(27,775,795.00)	-15.47%	(23,478,082.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	81,523,374.00	-10.52%	72,950,288.00	26.03%	91,941,988.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(91,000,000.00)		(137,100,000.00)
11. Total (Sum lines B1 thru B10)		7,056,869,257.31	3.99%	7,338,246,929.00	1.20%	7,426,003,443.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		171,983,797.23		(325,657,949.00)		(417,393,858.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,310,181,219.37		1,482,165,016.60		1,156,507,067.60
2. Ending Fund Balance (Sum lines C and D1)		1,482,165,016.60		1,156,507,067.60		739,113,209.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	31,055,558.91		31,055,559.00		31,055,559.00
b. Restricted	9740	161,901,548.20		138,145,776.20		105,373,157.20
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	908,051,002.00		592,339,184.40		521,467,329.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	73,411,070.00		74,771,322.00		75,120,479.00
2. Unassigned/Unappropriated	9790	307,745,837.49		320,195,226.00		6,096,685.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,482,165,016.60		1,156,507,067.60		739,113,209.60

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	73,411,070.00		74,771,322.00		75,120,479.00
c. Unassigned/Unappropriated	9790	307,745,837.49		320,195,226.00		6,096,685.00
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)		381,156,907.49		394,966,548.00		81,217,164.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.40%		5.38%		1.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		448,188.22		440,376.00		427,158.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,056,869,257.31		7,338,246,929.00		7,426,003,443.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,056,869,257.31		7,338,246,929.00		7,426,003,443.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		70,568,692.57		73,382,469.29		74,260,034.43
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)		70,568,692.57		73,382,469.29		74,260,034.43
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)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	5,444,109,162.00	-0.54%	5,414,482,895.00	1.33%	5,486,725,967.00
2. Federal Revenues	8100-8299	9,777,417.00	-19.60%	7,861,114.00	0.00%	7,861,114.00
3. Other State Revenues	8300-8599	205,373,393.00	-41.77%	119,593,180.00	-21.64%	93,710,037.00
4. Other Local Revenues	8600-8799	123,829,058.00	-3.86%	119,047,952.00	-7.23%	110,446,375.00
5. Other Financing Sources						
a. Transfers In	8900-8929	25,137,275.00	-0.55%	25,000,000.00	-20.00%	20,000,000.00
b. Other Sources	8930-8979	1,895,557.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,085,965,088.86)	3.95%	(1,128,813,632.00)	3.42%	(1,167,395,250.00)
6. Total (Sum lines A1 thru A5c)		4,724,156,773.14	-3.53%	4,557,171,509.00	-0.13%	4,551,348,243.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,127,705,242.00		2,146,576,290.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				18,871,048.00		(10,067,265.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,127,705,242.00	0.89%	2,146,576,290.00	-0.47%	2,136,509,025.00
2. Classified Salaries						
a. Base Salaries				586,732,236.00		582,722,437.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,009,799.00)		(2,820,103.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	586,732,236.00	-0.68%	582,722,437.00	-0.48%	579,902,334.00
3. Employee Benefits	3000-3999	1,164,344,057.00	17.18%	1,364,425,957.00	12.87%	1,540,044,825.00
4. Books and Supplies	4000-4999	217,771,527.00	83.42%	399,444,148.00	-18.10%	327,138,314.00
5. Services and Other Operating Expenditures	5000-5999	419,830,822.00	9.18%	458,365,836.00	0.68%	461,483,944.00
6. Capital Outlay	6000-6999	7,151,928.00	144.63%	17,495,724.00	-39.99%	10,499,405.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,537,737.00	0.00%	8,537,737.00	0.00%	8,537,737.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(82,273,545.00)	22.09%	(100,444,731.00)	-17.38%	(82,988,090.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	81,523,374.00	-10.52%	72,950,288.00	26.03%	91,941,988.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(91,000,000.00)		(137,100,000.00)
11. Total (Sum lines B1 thru B10)		4,531,323,378.00	7.23%	4,859,073,686.00	1.58%	4,935,969,482.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		192,833,395.14		(301,902,177.00)		(384,621,239.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,127,430,073.26		1,320,263,468.40		1,018,361,291.40
2. Ending Fund Balance (Sum lines C and D1)		1,320,263,468.40		1,018,361,291.40		633,740,052.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	31,055,558.91		31,055,559.00		31,055,559.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	908,051,002.00		592,339,184.40		521,467,329.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	73,411,070.00		74,771,322.00		75,120,479.00
2. Unassigned/Unappropriated	9790	307,745,837.49		320,195,226.00		6,096,685.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,320,263,468.40		1,018,361,291.40		633,740,052.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	73,411,070.00		74,771,322.00		75,120,479.00
c. Unassigned/Unappropriated	9790	307,745,837.49		320,195,226.00		6,096,685.00
(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)		381,156,907.49		394,966,548.00		81,217,164.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	612,378,824.00	-9.28%	555,549,772.00	-0.97%	550,136,284.00
3. Other State Revenues	8300-8599	796,869,092.00	-4.15%	763,764,781.00	-4.10%	732,470,219.00
4. Other Local Revenues	8600-8799	9,198,496.00	-20.76%	7,289,286.00	-0.41%	7,259,589.00
5. Other Financing Sources						
a. Transfers In	8900-8929	284,780.54	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,085,965,088.86	3.95%	1,128,813,632.00	3.42%	1,167,395,250.00
6. Total (Sum lines A1 thru A5c)		2,504,696,281.40	-1.97%	2,455,417,471.00	0.08%	2,457,261,342.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				772,437,174.58		746,839,399.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(25,597,775.58)		(14,182,887.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	772,437,174.58	-3.31%	746,839,399.00	-1.90%	732,656,512.00
2. Classified Salaries						
a. Base Salaries				394,893,481.00		390,583,532.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,309,949.00)		(3,557,256.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	394,893,481.00	-1.09%	390,583,532.00	-0.91%	387,026,276.00
3. Employee Benefits	3000-3999	740,014,564.00	-0.72%	734,697,832.00	4.85%	770,348,937.00
4. Books and Supplies	4000-4999	122,037,384.73	-1.35%	120,392,749.00	1.34%	122,009,654.00
5. Services and Other Operating Expenditures	5000-5999	418,415,165.00	-4.69%	398,806,398.00	1.12%	403,262,968.00
6. Capital Outlay	6000-6999	15,531,577.00	-2.24%	15,184,397.00	0.23%	15,219,606.00
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	62,216,533.00	16.80%	72,668,936.00	-18.11%	59,510,008.00
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)		2,525,545,879.31	-1.84%	2,479,173,243.00	0.44%	2,490,033,961.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(20,849,597.91)		(23,755,772.00)		(32,772,619.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		182,751,146.11		161,901,548.20		138,145,776.20
2. Ending Fund Balance (Sum lines C and D1)		161,901,548.20		138,145,776.20		105,373,157.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	161,901,548.20		138,145,776.20		105,373,157.20
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)		161,901,548.20		138,145,776.20		105,373,157.20

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached						

2016-17 Second Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2017-18 and 2018-19**

Major Revenue Assumptions

	<u>2017-18</u>	<u>2018-19</u>
1. Enrollment		
Non-charter schools	465,195	451,122
Locally-funded charter schools	43,094	43,094
Total	<u>508,289</u>	<u>494,216</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools	447,980.77	436,823.29
Locally-funded charter schools	41,223.91	41,223.91
Total	<u>489,204.68</u>	<u>478,047.20</u>
3. Funded COLA		
LCFF	1.48%	2.40%
Special Education (AB602)	1.48%	2.40%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$7,935	\$8,126
Grades 4-6	\$7,295	\$7,470
Grades 7-8	\$7,513	\$7,693
Grades 9-12	\$8,931	\$9,146
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	84.95%	85.11%
Locally-funded charter schools (total)	43.24%	44.47%
6. Gap Funding Percentage (DOF)	23.67%	53.85%
7. LCFF Transition Entitlement (in millions)		
Non-charter schools	\$5,064.6	\$5,123.0
Locally-funded charter schools	\$349.9	\$363.7
Total	<u>\$5,414.5</u>	<u>\$5,486.7</u>
8. Education Protection Act (in millions)		
Non-charter schools	\$614.6	\$363.7
Locally-funded charter schools	\$36.2	\$21.8
Total	<u>\$650.8</u>	<u>\$385.5</u>

2016-17 Second Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2017-18 and 2018-19**

<u>Major Revenue Assumptions (continued)</u>	<u>2017-18</u>	<u>2018-19</u>
9. California State Lottery – Rates Per ADA		
Unrestricted	\$144.00	\$144.00
Restricted	\$45.00	\$45.00
10. Mandate Block Grant		
Non-charter schools – K-8	\$29.87	\$29.87
Non-charter schools – 9-12	\$57.36	\$57.36
Locally-funded charter schools – K-8	\$15.66	\$15.66
Locally-funded charter schools – 9-12	\$43.36	\$43.36

Major Expenditure Assumptions for 2017-18

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

<u>Certificated Salaries</u>	Amounts (in millions)
Step and Column Salary Adjustment	\$32.9
School Staff and Resources	9.9
Salary Increase	0.5
Quality Education Investment Act (SB1133)	(6.1)
2016-17 One-time Items	(7.5)
Federal, State, and Local Grants	(12.6)
Reduced Cost from Enrollment Decline	(24.0)
All Others	0.2
Total 2017-18 Known Changes	<u>(\$6.7)</u>

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

<u>Classified Salaries</u>	Amounts (in millions)
School Staff and Resources	\$6.3
Salary Increase	0.1
Quality Education Investment Act (SB1133)	(0.2)
Federal, State, and Local Grants	(3.2)
2016-17 One-time Items	(11.3)
All Others	0.0
Total 2017-18 Known Changes	<u>(\$8.3)</u>

2016-17 Second Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2017-18 and 2018-19**

Major Expenditure Assumptions for 2017-18 (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 14.43%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 15.8%, an increase of 1.912% 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. The OPEB Trust contribution for 2017-18 is \$101.3 million.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$8.7 million. Inflation is based on a 2.72% California CPI for 2017-18.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$2.1 million
 - c. School resources which totals \$70.2 million are reflected in Object 4000 pending transfer to objects of expenditure per school spending plans.
 - d. White Fleet Strategic Plan of \$5 million
 - e. Onetime textbook expenditure from carryover of \$71 million
 - f. Capital projects of \$7.1 million
 - g. Band drill and physical education uniforms for \$10 million
 - h. Exclusion of 2016-17 onetime items of \$58.9 million which are mostly expenditures from carryovers
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** at \$74.8 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.24%.
8. **Other Adjustments** reflect the impact of the fiscal stabilization plan. The fiscal stabilization plan is still subject to subsequent Board approval.
9. **Undesignated Balance** of \$320.2 million is a result of reflecting the realignment exercise and fiscal stabilization.

2016-17 Second Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2017-18 and 2018-19**

Major Expenditure Assumptions for 2018-19

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

	Amounts (in millions)
<u>Certificated Salaries</u>	
Step and Column Salary Adjustment	\$31.7
All Others	(0.3)
School Staff and Resources	(0.6)
Federal, State, and Local Grants	(14.2)
Reduced Cost from Enrollment Decline	(40.9)
Total 2018-19 Known Changes	<u>(\$24.3)</u>

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

	Amounts (in millions)
<u>Classified Salaries</u>	
School Staff and Resources	\$(0.5)
2017-18 One-time Items	(2.3)
Federal, State, and Local Grants	(3.6)
All Others	0.0
Total 2018-19 Known Changes	<u>(\$6.4)</u>

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 16.28%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 18.7%, an increase of 2.9% 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. The OPEB Trust contribution for 2018-19 is \$151.9 million.

2016-17 Second Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2017-18 and 2018-19**

Major Expenditure Assumptions for 2018-19 (continued)

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$6.3 million. Inflation is based on a 2.92% California CPI for 2018-19.
 - b. LCFE Proportionality Requirement of \$26.3 million
 - c. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$5.6 million
 - d. Higher textbook allocation of \$6.9 million
 - e. Athletics uniforms for \$9.9 million
 - f. Board election expenditure of \$5 million
 - g. Exclusion of 2017-18 onetime items of \$149.2 million which are mostly expenditures from carryovers
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** at \$75.1 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.15%.
8. **Other Adjustments** reflect the impact of the fiscal stabilization plan. The fiscal stabilization plan is still subject to subsequent Board approval.
9. **Undesignated Balance** of \$6.1 million is a result of reflecting the realignment exercise and fiscal stabilization.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	459,057.19	459,057.19		
Charter School	41,223.91	41,223.91		
Total ADA	500,281.10	500,281.10	0.0%	Met
1st Subsequent Year (2017-18)				
District Regular	444,766.13	447,980.77		
Charter School	41,223.91	41,223.91		
Total ADA	485,990.04	489,204.68	0.7%	Met
2nd Subsequent Year (2018-19)				
District Regular	433,305.95	436,823.29		
Charter School	41,223.91	41,223.91		
Total ADA	474,529.86	478,047.20	0.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	473,580	472,632		
Charter School	43,094	42,974		
Total Enrollment	516,674	515,606	-0.2%	Met
1st Subsequent Year (2017-18)				
District Regular	459,557	465,195		
Charter School	43,094	43,094		
Total Enrollment	502,651	508,289	1.1%	Met
2nd Subsequent Year (2018-19)				
District Regular	447,357	451,122		
Charter School	43,094	43,094		
Total Enrollment	490,451	494,216	0.8%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

*Please note for FY 2013-14 unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	619,364	653,826	94.7%
Second Prior Year (2014-15)			
District Regular	477,163	504,205	
Charter School	40,054	41,633	
Total ADA/Enrollment	517,217	545,838	94.8%
First Prior Year (2015-16)			
District Regular	463,199	490,474	
Charter School	39,754	41,541	
Total ADA/Enrollment	502,953	532,015	94.5%
		Historical Average Ratio:	94.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	448,188	472,632		
Charter School	41,224	42,974		
Total ADA/Enrollment	489,412	515,606	94.9%	Met
1st Subsequent Year (2017-18)				
District Regular	440,376	465,195		
Charter School	41,224	43,094		
Total ADA/Enrollment	481,600	508,289	94.7%	Met
2nd Subsequent Year (2018-19)				
District Regular	427,158	451,122		
Charter School	41,224	43,094		
Total ADA/Enrollment	468,382	494,216	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2016-17)	5,663,681,768.00		
1st Subsequent Year (2017-18)	5,740,466,682.00	5,651,907,003.00	-1.5%	Met
2nd Subsequent Year (2018-19)	5,716,712,498.00	5,736,559,126.00	0.3%	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 first interim projections 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.

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 (2013-14)	3,201,716,163.77	3,569,651,482.48	89.7%
Second Prior Year (2014-15)	3,399,683,999.41	3,772,065,538.84	90.1%
First Prior Year (2015-16)	3,678,441,312.22	4,232,824,108.90	86.9%
Historical Average Ratio:			88.9%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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):	85.9% to 91.9%	85.9% to 91.9%	85.9% to 91.9%

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 (2016-17)	3,878,781,535.00	4,449,800,004.00	87.2%	Met
1st Subsequent Year (2017-18)	4,093,724,684.00	4,786,123,398.00	85.5%	Not Met
2nd Subsequent Year (2018-19)	4,256,456,184.00	4,844,027,494.00	87.9%	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)

2017-18 has a one-time textbook expenditure of \$70 million that resulted to a higher expenditure base.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	621,335,787.00	622,156,241.00	0.1%	No
1st Subsequent Year (2017-18)	594,270,076.00	563,410,886.00	-5.2%	Yes
2nd Subsequent Year (2018-19)	583,249,904.00	557,997,398.00	-4.3%	No

Explanation:
(required if Yes)

There is a 20% entitlement reduction in categorical programs in FY17-18.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	1,003,469,694.00	1,002,242,485.00	-0.1%	No
1st Subsequent Year (2017-18)	844,093,133.00	883,357,961.00	4.7%	No
2nd Subsequent Year (2018-19)	809,955,312.00	826,180,256.00	2.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	126,510,170.00	133,027,554.00	5.2%	Yes
1st Subsequent Year (2017-18)	114,059,323.00	126,337,238.00	10.8%	Yes
2nd Subsequent Year (2018-19)	106,623,149.00	117,705,964.00	10.4%	Yes

Explanation:
(required if Yes)

The increase in the current year is primarily due to increase in projected lease income. The increase in the two out years is due to higher estimates of income in leases and rentals, charter fees, and interest income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	409,139,002.11	339,808,911.73	-16.9%	Yes
1st Subsequent Year (2017-18)	820,861,661.00	519,836,897.00	-36.7%	Yes
2nd Subsequent Year (2018-19)	864,069,000.00	449,147,968.00	-48.0%	Yes

Explanation:
(required if Yes)

The current year projections are lower mainly due to delaying expected textbook purchases to the following fiscal year. The lower projection in 2017-18 and 2018-19 is mainly due to proportionality requirement redesign; it was temporarily placed in objects 4000 as of 1st interim but is now projected to not be spent but to be in assigned balance instead.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	823,529,372.00	838,245,987.00	1.8%	No
1st Subsequent Year (2017-18)	855,682,671.00	857,172,234.00	0.2%	No
2nd Subsequent Year (2018-19)	847,834,925.00	864,746,912.00	2.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	1,751,315,651.00	1,757,426,280.00	0.3%	Met
1st Subsequent Year (2017-18)	1,552,422,532.00	1,573,106,085.00	1.3%	Met
2nd Subsequent Year (2018-19)	1,499,828,365.00	1,501,883,618.00	0.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	1,232,668,374.11	1,178,054,898.73	-4.4%	Met
1st Subsequent Year (2017-18)	1,676,544,332.00	1,377,009,131.00	-17.9%	Not Met
2nd Subsequent Year (2018-19)	1,711,903,925.00	1,313,894,880.00	-23.2%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

The current year projections are lower mainly due to delaying expected textbook purchases to the following fiscal year. The lower projection in 2017-18 and 2018-19 is mainly due to proportionality requirement redesign; it was temporarily placed in objects 4000 as of 1st interim but is now projected to not be spent but to be in assigned balance instead.

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	107,448,336.68	220,791,395.54	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		220,240,559.00	

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.4%	5.4%	1.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.8%	1.8%	0.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2016-17)	192,833,395.14	4,531,323,378.00	N/A	Met
1st Subsequent Year (2017-18)	(301,902,177.00)	4,859,073,686.00	6.2%	Not Met
2nd Subsequent Year (2018-19)	(384,621,239.00)	4,935,969,482.00	7.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending in 2017-18 and 2018-19 are due to a structural deficit and spending down of carryover balances. To balance 2017-18 and 2018-19, realignment exercise and fiscal stabilization plans as reflected in "Other Adjustments"(line B10 Form MYPI) will also be presented to the Board for approval.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2016-17)	1,482,165,016.60	Met
1st Subsequent Year (2017-18)	1,156,507,067.60	Met
2nd Subsequent Year (2018-19)	739,113,209.60	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)

The positive ending balances in 2017-18 and 2018-19 are a result of a realignment exercise and fiscal stabilization plan as reflected in "Other Adjustments"(line B10 of Form MYPI) that will be presented to the Board for approval.

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 (2016-17)	1,321,962,914.00	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 regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	448,188	440,376	427,158
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): _____

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,056,869,257.31	7,338,246,929.00	7,426,003,443.00
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)	7,056,869,257.31	7,338,246,929.00	7,426,003,443.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	70,568,692.57	73,382,469.29	74,260,034.43
6. Reserve Standard - by Amount (\$66,000 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)	70,568,692.57	73,382,469.29	74,260,034.43

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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)	73,411,070.00	74,771,322.00	75,120,479.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	307,745,837.49	320,195,226.00	6,096,685.00
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)	381,156,907.49	394,966,548.00	81,217,164.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.40%	5.38%	1.09%
District's Reserve Standard (Section 10B, Line 7):	70,568,692.57	73,382,469.29	74,260,034.43
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The positive reserve levels in 2017-18 and 2018-19 are a result of a realignment exercise and fiscal stabilization plan as reflected in "Other Adjustments"(line B10 of Form MYPI) that will be presented to the Board for approval.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 first interim projections 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:

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(1,185,426,578.86)	(1,085,965,088.86)	-8.4%	(99,461,490.00)	Not Met
1st Subsequent Year (2017-18)	(1,209,494,494.00)	(1,128,813,632.00)	-6.7%	(80,680,862.00)	Not Met
2nd Subsequent Year (2018-19)	(1,242,136,493.00)	(1,167,395,250.00)	-6.0%	(74,741,243.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	25,146,217.00	25,422,055.54	1.1%	275,838.54	Met
1st Subsequent Year (2017-18)	15,000,000.00	25,000,000.00	66.7%	10,000,000.00	Not Met
2nd Subsequent Year (2018-19)	15,000,000.00	20,000,000.00	33.3%	5,000,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	82,319,817.00	81,523,374.00	-1.0%	(796,443.00)	Met
1st Subsequent Year (2017-18)	86,319,312.00	72,950,288.00	-15.5%	(13,369,024.00)	Not Met
2nd Subsequent Year (2018-19)	86,546,315.00	91,941,988.00	6.2%	5,395,673.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The reduction in contributions is primarily due to the shift in funding of a portion of Special Education expenditures to unrestricted.

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

Explanation:
(required if NOT met)

The increases in the two out years are due to higher transfers from CRA fund for RRGGM funding.

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

Explanation:
(required if NOT met)

The lower projection in 2017-18 is due to decreased encroachment from the Cafeteria Fund and debt service of Certificates of Participation. The higher projection in 2018-19 is mainly due to increased encroachment from the Cafeteria Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	1,366,687
Certificates of Participation	19	Various Funds	Fund 56 - Objects 7438 & 7439	266,131,387
General Obligation Bonds	24	Tax Levy	Fund 51 - Objects 7433 & 7434	10,457,615,000
Supp Early Retirement Program				
State School Building Loans				0
Compensated Absences		Various Funds	Various	70,554,930

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
Retirement Bonus				55,514,544
Children's Center Fac. Revolving Ln	5			396,000
TOTAL:				10,851,578,548

Type of Commitment (continued)	Prior Year (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	805,904	637,250	365,696	267,393
Certificates of Participation	43,322,429	42,705,035	49,932,492	24,500,897
General Obligation Bonds	911,716,941	893,929,598	887,296,183	887,601,603
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	70,455,504	73,564,739	73,634,452	73,704,230

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Retirement Bonus	3,591,256	4,527,395	4,458,798	4,205,984
Children's Center Fac. Revolving Ln	79,200	79,200	79,200	79,200
Total Annual Payments:	1,029,971,234	1,015,443,217	1,015,766,821	990,359,307
Has total annual payment increased over prior year (2015-16)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a.	13,648,716,000.00	13,648,716,000.00
b.	13,558,560,000.00	13,558,560,000.00
c.	Actuarial	Actuarial
d.	Jul 01, 2015	Jul 01, 2015

3. OPEB Contributions

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

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2016-17)	1,071,695,000.00	1,071,695,000.00
1st Subsequent Year (2017-18)	1,071,695,000.00	1,071,695,000.00
2nd Subsequent Year (2018-19)	1,071,695,000.00	1,071,695,000.00

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

(Funds 01-70, objects 3701-3752)

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

Current Year (2016-17)	310,335,078.00	314,233,917.00
1st Subsequent Year (2017-18)	403,878,097.00	403,878,097.00
2nd Subsequent Year (2018-19)	494,438,319.00	495,438,319.00

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

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

	N/A	N/A
Current Year (2016-17)	N/A	N/A
1st Subsequent Year (2017-18)	302,578,097.00	302,578,097.00
2nd Subsequent Year (2018-19)	343,538,319.00	343,538,319.00

d. Number of retirees receiving OPEB benefits

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

Current Year (2016-17)	37,840	37,812
1st Subsequent Year (2017-18)	38,503	38,503
2nd Subsequent Year (2018-19)	39,658	39,658

4. Comments:

The planned 2017-18 and 2018-19 contributions include a deposit to the OPEB trust of \$101.3 million and \$151.9 million, respectively.

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	652,634,690.00	652,861,690.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2016-17)
 - 1st Subsequent Year (2017-18)
 - 2nd Subsequent Year (2018-19)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2016-17)
 - 1st Subsequent Year (2017-18)
 - 2nd Subsequent Year (2018-19)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.		
Current Year (2016-17)	157,914,163.00	162,699,988.00
1st Subsequent Year (2017-18)	163,800,000.00	163,800,000.00
2nd Subsequent Year (2018-19)	163,850,000.00	163,850,000.00
b.		
Current Year (2016-17)	157,914,163.00	162,699,988.00
1st Subsequent Year (2017-18)	163,800,000.00	163,800,000.00
2nd Subsequent Year (2018-19)	163,850,000.00	163,850,000.00

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	35,519.7	35,339.4	35,090.4	34,696.4

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
33,211,297	32,915,541	32,748,629

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	16,325.1	16,744.0	16,733.0	16,707.0

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

Total cost of salary settlement	582,633	613,522	634,996
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.5% reopener		

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

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

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

--	--	--

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	5,405.6	5,473.0	5,473.0	5,473.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	Yes	Yes
Total cost of salary settlement	0	112,776	116,537
Change in salary schedule from prior year (may enter text, such as "Reopener")	N/A	N/A	N/A

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total cost of H&W benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent of H&W cost paid by employer	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Percent projected change in H&W cost over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Cost of step & column adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent change in step and column over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total cost of other benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent change in cost of other benefits over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

**Glossary of Terms
FY 2016-17 Second Interim**

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