



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2017-18

Second Interim

Financial Report

March 13, 2018

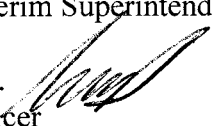
**INTEROFFICE CORRESPONDENCE
 LOS ANGELES UNIFIED SCHOOL DISTRICT
 OFFICE OF THE CHIEF FINANCIAL OFFICER**

**REVISED
INFORMATIVE**

DATE: March 9, 2018

TO: Members, Board of Education
 Vivian Ekchian, Interim Superintendent

FROM: Scott S. Price, Ph.D.
 Chief Financial Officer



SUBJECT: 2017-18 SECOND INTERIM FINANCIAL REPORT AND FISCAL STABILIZATION PLAN

This informative provides an overview of the District’s 2017-18 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) by March 15, 2018. Staff is requesting the Board to certify the District’s financial condition as “positive,” meaning that the District is able to meet its financial obligations in the current and subsequent two fiscal years. In addition, a Fiscal Stabilization Plan is being reaffirmed and a resolution is being adopted to comply with LACOE’s request.

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

(Dollars in Millions)	2017-18	2018-19	2019-20
Estimated Ending Balance @ First Interim (December)	\$685.1	\$373.2	\$38.6
Estimated Ending Balance @ Second Interim (March)	\$710.5	\$473.3	\$15.9

- The Second Interim Report projects a General Fund unassigned/unappropriated ending balance of \$710.5 million for 2017-18, which is \$25.3 million higher than the estimate at First Interim. This ending balance is factored in the projection of the out-years. (See Appendix I, Tables 1 to 4, for variances from First Interim to Second Interim)
- The 2017-18 estimated ending balance and the multi-year changes in expenditure and revenue resulted to a cumulative ending balance of \$15.9 million at the end of 2019-20.

The multi-year changes from First Interim to Second Interim are mostly due to increases in the Local Control Funding Formula (LCFF) revenue based upon the Governor’s Proposed January Budget and higher interest income. The improvements in revenues are partially offset by changes in expenditure and assignments. (See Appendix II for details of changes in 2018-19 and 2019-20 Unrestricted General Fund)

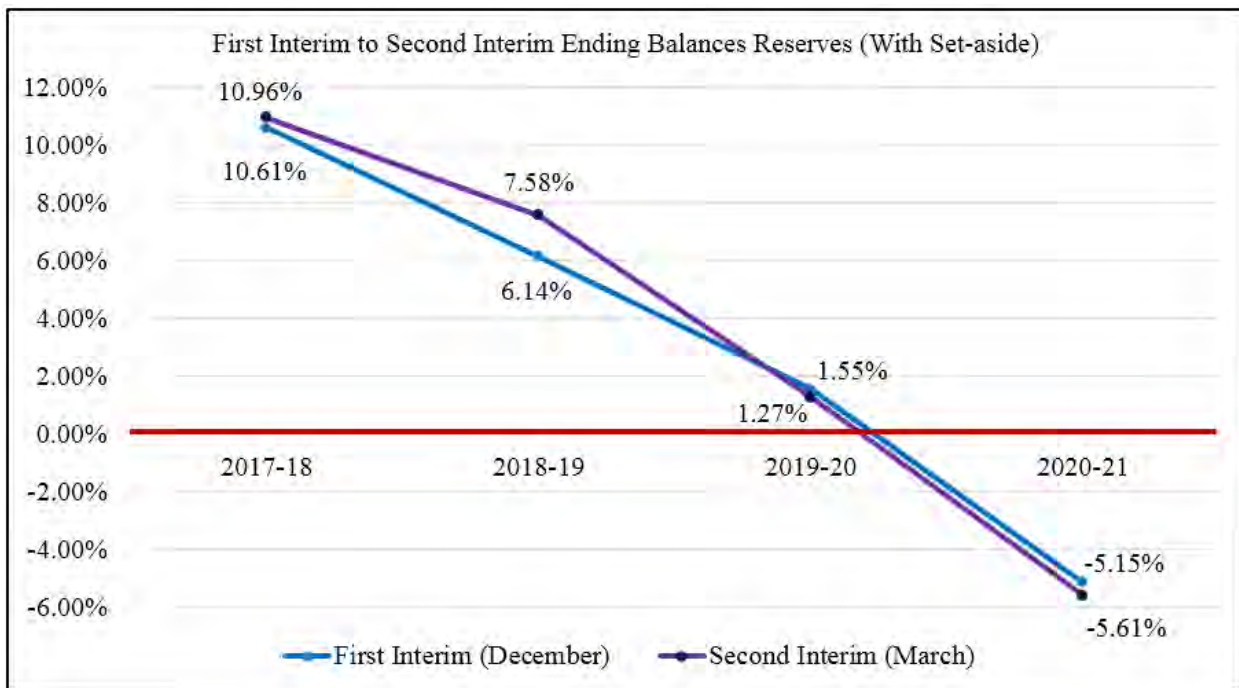
Fiscal Stabilization Plan

In accordance with LACOE’s requirements, the District must submit a fiscal stabilization plan and a resolution regarding the District’s commitment in maintaining the statutory reserve requirements. Attachment B of the Board Report contains the revised Fiscal Stabilization Plan.

The ongoing implementation of the 2017-18 adopted Fiscal Stabilization Plan is reflected as estimated expenditure savings in the Second Interim for the two out years. This continued savings and other Second Interim results allow the District to postpone the redirection of the school site carryovers into 2020-21.

Ending Balance Reserves

The District’s ending balance reserves are positive from 2017-18 through 2019-20, however, the balance is estimated to be well below zero by 2020-21. The projected negative balance requires an additional Fiscal Stabilization plan in June 2018 as part of the 2018-19 Final Budget to address the 2020-21 shortfall.



The Second Interim shows an increase in assigned ending balance mainly due to funds set aside for future increases and/or Other Post-Employment Benefit (OPEB) trust contributions. The new assignments are as follows:

- One-time discretionary revenue of \$140.9 million in 2018-19 (Governor’s January Budget Proposal).
- Savings from Health & Welfare contribution set at the 2017 levels of \$21.7 million in 2017-18, \$66.0 million in 2018-19, and \$112.3 million in 2019-20.
- Set-aside for OPEB trust contribution of \$50 million in 2018-19 and \$100 million in 2019-20.

- Ongoing set-aside for Educator Effectiveness of \$11.0 million and Safe Schools of \$10.0 million beginning in 2018-19.

Appendix III details the breakdown of the District's assigned ending balances.

Other Considerations:

- The Second Interim “positive” certification is temporary – Currently, the District’s estimated reserves technically meets the “positive” certification definition, however, in June the District will be required to submit the 2018-19 Budget which includes meeting the required 1% reserve in the fiscal year 2020-21. It is projected that in 2020-21, the District would revert back to a “qualified” status.
- In June, as part of the 2018-19 Final Budget, an additional Fiscal Stabilization Plan will be presented to the Board to address the estimated shortfall for 2020-21.
- Collective Bargaining is ongoing - The Second Interim report assumes no change in the existing salary schedules. Any subsequent compensation agreement entered into by the District will result in a change to the projected ending balance reserve levels.
- Federal Funding – Federal funding remains to be uncertain and the District continues to monitor any development that might directly impact school site resources.
- May Revision Changes – The Second Interim reflects the Governor’s January Proposed Budget; and, financial updates from the Governor’s May Revision Budget will be reflected in the 2018-19 Final Budget Adoption in June 2018.

If you have any questions, please contact me at (213) 241-7888.

c: Michelle King
Alma Peña-Sanchez
Frances Gipson
David Holmquist
Jefferson Crain
Nicole Elam-Ellis
Luis Buendia
Cheryl Simpson

Appendix I - Variances from First Interim to Second Interim

	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs. 1P	Second Interim	First Interim	Variance 2P vs. 1P
LCFF Sources	\$5,481.17	\$ 5,470.43	\$ 10.74	\$ -	\$ -	\$ -
Federal Revenues	8.29	8.29	-	577.79	577.42	0.37
Other State Revenues	171.11	169.53	1.58	760.74	728.40	32.34
Other Local Revenues	218.54	213.58	4.96	10.85	11.34	(0.49)
Total Revenues	\$5,879.11	\$ 5,861.83	\$ 17.28	\$1,349.38	\$ 1,317.16	\$ 32.22

Revenues

- General Fund – Unrestricted revenue projections are higher than the First Interim by \$17.3 million. This variance is mainly from an increase in LCFF revenue that resulted from higher unduplicated count percentage and gap funding. The District also projects a \$5.7 million refund from California State Teachers’ Retirement System (CalSTRS) to reflect actual required pension cost contributions. In addition, there is an increase in interest revenue by \$1.2 million due to a higher interest rate and average daily balance.
- General Fund – Restricted revenues are higher than the First Interim by a net amount of \$32.2 million. This variance is primarily due to the revenue associated with the District’s proportionate share of the State’s on behalf contribution to the CalSTRS pension plan. This revenue has a corresponding expense component.

Table 2
Summary of 2017-18 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	\$ 2,107.71	\$ 2,102.61	\$ 5.10	\$ 730.39	\$ 735.41	\$ (5.02)
Classified Salaries	576.67	585.52	(8.85)	403.64	404.26	(0.62)
Employee Benefits	1,244.76	1,253.15	(8.39)	769.69	748.76	20.93
Books & Supplies	301.86	310.22	(8.36)	117.96	118.38	(0.42)
Services & Operating Expenses	410.94	398.65	12.29	439.02	435.34	3.68
Capital Outlay	24.82	31.93	(7.11)	2.25	6.65	(4.40)
Other Outgo	7.99	7.99	-	-	-	-
Total Expenditures	\$ 4,674.75	\$ 4,690.07	\$ (15.32)	\$ 2,462.95	\$ 2,448.80	\$ 14.15

Expenditures

- General Fund - Unrestricted expenditures at Second Interim are lower by a net amount of \$15.3 million in comparison to the First Interim. The variance is mainly due to:
 - Health and welfare contribution decreased by \$7.9 million to account for the new contract agreement with the Health and Benefits Committee.
 - Pension contribution to California Public Employees' Retirement System (CalPERS) decreased by \$2.9 million due to changes in salary projections.
 - Pupil transportation program is lower by \$4.8 million.
 - Services and other operating expenses are higher to reflect the new contract on rubbish disposal (\$4.5 million) and the new actuarial valuation for liability claims reserve (\$5.0 million).
- General Fund – Restricted expenditures in the Second Interim are projected to be higher than First Interim by \$14.1 million. This is mainly due to the expense recorded for the District's share of the State's on behalf CalSTRS pension contribution.

Table 3
Summary of 2017-18 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	\$ 100.82	\$ 102.76	\$ (1.94)	\$ (75.97)	\$ (77.02)	\$ 1.05
Transfers In	37.59	42.59	(5.00)	0.08	0.02	0.06
Other Sources	0.60	0.60	-			-
	139.01	145.95	(6.94)	(75.89)	(77.00)	1.11
Transfer Out	(58.41)	(55.30)	(3.11)	-	-	-
Contribution	(1,161.62)	(1,177.74)	16.12	1,161.62	1,177.74	(16.12)
	(1,220.03)	(1,233.04)	13.01	1,161.62	1,177.74	(16.12)
Net	\$ (1,081.02)	\$ (1,087.09)	\$ 6.07	\$ 1,085.73	\$ 1,100.74	\$ (15.01)

• **Net Contributions/Transfers¹ -**

- The General Fund contribution to restricted programs is lower by \$16.2 million compared to the First Interim projections. This is attributable to the lower expenditure cost on health and welfare in the Special Ed program (\$13.9 million) and Routine Repairs and General Maintenance (\$2.3 million).
- Transfers-In to General Fund from the Bond Fund are lower by \$5 million primarily due to the timing difference of spending associated with the purchase of buses using Measure Q funds.
- Transfers-Out are higher by \$3.1 million to reconcile with the transfers of funds to the Debt Service Fund for the payment of long-term liabilities.

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.

Table 4
Summary of 2017-18 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	\$ 28.51	\$ 28.51	\$ -	\$ -	\$ -	\$ -
Restricted			-	135.21	132.15	3.06
Assigned	911.07	897.73	13.34			-
Unassigned-Reserve for						
Economic Uncertainties	75.38	75.38	-			-
Unassigned/Unappropriated	710.48	685.14	25.34			-
2017-18 Ending Balance	\$ 1,725.44	\$ 1,686.76	\$ 38.68	\$ 135.21	\$ 132.15	\$ 3.06

Ending Balance

- Unassigned/Unappropriated - The projected unassigned/unappropriated ending balance in the Second Interim compared to the First Interim is higher by \$25.3 million. This increase is factored into the out-years.
- Assigned Ending Balance The projected assigned ending balance increased by \$13.3 million. It includes school donation accounts, General Fund School Program, Targeted Student Population Program, and other funds for school-determined needs.

APPENDIX II – CHANGES IN 2018-19 AND 2019-20 UNRESTRICTED GENERAL FUND (OUT-YEAR BUDGET PROJECTIONS)

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

(Dollars in Millions)	2017-18	2018-19	2019-20	Cumulative Balance
Estimated Ending Balance @ First Interim (December)	\$685.1	(\$311.8)	(\$334.6)	\$38.6
Changes Due to the January Governor’s Budget	\$4.9	\$241.2	\$79.8	\$325.9
Changes due to the New Health and Welfare Agreement (@ 2017 Levels)	\$21.7	\$66.0	\$112.3	\$200.0
Assignment for future Salary Increase and/or Other Post-Employment Benefits	(\$21.7)	(\$256.9)	(212.3)	(\$490.9)
Assignment for Educator Effectiveness		(\$11.00)	(\$11.00)	(\$22.00)
Assignment for Safe Schools		(\$10.00)	(\$10.00)	(\$20.00)
Changes Due to Change in Unduplicated Count and Enrollment Estimates	\$5.8	\$32.9	\$2.0	\$40.8
Changes in Second Interim	\$14.7	\$12.4	\$16.4	\$43.4
Postponement of Schools’ Carryover Redirection into 2020-21	-	-	(\$100.0)	(\$100.0)
<i>Non-cumulative balance @ Second Interim</i>	-	(\$237.2)	(\$457.4)	\$15.9
Estimated Ending Balance @ Second Interim (March)	\$710.5	\$473.3	\$15.9	

New and/or additional expenditures and revenues information resulted in ending balances of \$473.3 million (\$710.5 - \$237.2 million) in 2018-19 and \$15.9 million (\$473.3 - \$457.4 million) in 2019-20.

- **Changes in Revenue** - Revenues are estimated to increase by \$277.0 million in 2018-19 and by \$68.9 million in 2019-20. The increases are mainly due to the January Governor’s Proposed Budget, which provided for the full funding of LCFF, higher Cost of Living Adjustments (COLA) and one-time discretionary funding for 2018-19. A portion of the revenue change which impacted LCFF revenue is the increase in the District’s unduplicated count percentage offset by the changes in enrollment estimates. Also, a higher interest income is projected due to higher interest rates and larger cash balances assumptions.
- **Changes in Expenditures, Contributions and Assignments** – Decreases in estimated expenditures and contributions are offset by increases in assignments, for a net increase of \$202.3 million in 2018-19 and \$191.6 million in 2019-20, which are projected to change the estimated ending balance. Some of these changes are accounted for as follows:
 - Decrease in employee benefits are mostly attributable to the decrease in the required Health and Welfare contributions of \$66.0 million and \$112.3 million in

2018-19 and 2019-20, respectively. This is a result of the new Health & Welfare MOU that maintains the per participant contribution from the 2017 per participant levels. The savings associated with the change in per participant rate is reflected as a part of the assignment for future salary increases.

- Lower Worker's compensation due to changes in actuarial reported liabilities for 2018-19 and 2019-20. This is a result of efficiencies and faster settlement of outstanding claims.
- Increases in custodial supplies allocation of \$1 million and magnet expansion of \$2.2 million for 2018-19 and 2019-20.
- Increases in software and hardware maintenance of \$1.3 million and \$1.9 million are projected in 2018-19 and 2019-20 respectively.
- Ongoing & Major Maintenance (RRGM) contributions decreased by \$2 million in 2018-19 and \$4.8 million in 2019-20 due to the changes in total general fund expenditures, which is the basis of the 3% statutory requirement.
- Lower Special Education ROC/P Handicap Program support of \$2.1 million in 2018-19 and 2019-20 due to funding changes.
- The estimated expenditures for 2018-19 and 2019-20 do not reflect any changes in the salary schedules.
- Higher assigned ending balances reflect the set-aside for future increases and/or Other Post-Employment Benefit (OPEB) trust contribution. The new assignments are as follows:
 - One-time discretionary revenue of \$140.9 million in 2018-19.
 - Savings from Health & Welfare contributions set at the 2017 levels of \$21.7 million in 2017-18, \$66.0 million in 2018-19, and \$112.3 million in 2019-20.
 - Set-asides for OPEB trust contributions of \$50 million in 2018-19 and \$100 million in 2019-20.
 - Ongoing set-aside for Educator Effectiveness of \$11.0 million and Safe Schools of \$10.0 million beginning in 2018-19.

**General Fund Assigned Ending Balances as of Second Interim
(Amount in Millions)**

PROGRAM	PROGRAM NAME	Category	FY 17-18	FY 18-19	FY 19-20
1	13027 General Fund School Program	General Fund School Allocation	\$251.0	\$270.5	\$282.3
2		General Fund School Allocation Total	\$251.0	\$270.5	\$282.3
3	13938 SDEP-Donations	School Site Programs	\$17.4	\$18.5	\$19.6
4	13723 Charter School Categorical Block Grnt	School Site Programs	\$7.2	\$6.9	\$6.7
5	13437 Non Filming Rental (PD)	School Site Programs	\$6.5	\$7.5	\$8.5
6	14242 SDEP-Proceeds Film/Photo Rental	School Site Programs	\$6.2	\$7.1	\$8.0
7	10257 Software Bundle	School Site Programs	\$3.9	\$3.9	\$3.9
8	10590 PARA Prof Teacher Training (CTC)	School Site Programs	\$3.7	\$3.7	\$3.7
9	14450 Money Donations (PD)	School Site Programs	\$3.3	\$3.5	\$3.7
10	13302 Filming & Photography Rtl(PD)	School Site Programs	\$2.4	\$2.7	\$3.0
11	13724 Charter School Allocation In Lieu Of EIA	School Site Programs	\$1.9	\$1.8	\$1.7
12	14393 Money Donations-Schs (PD)	School Site Programs	\$1.6	\$1.7	\$1.8
13	14129 Districtwide Report Card - Support	School Site Programs	\$1.3	\$1.3	\$1.3
14	10315 Utilities Savings Sharing Program	School Site Programs	\$1.3	\$1.3	\$1.3
15	14219 Advanced Learning Options Assessments	School Site Programs	\$1.2	\$1.2	\$1.2
16	10449 Athletics Other Exp-Schools	School Site Programs	\$1.0	\$0.0	\$0.0
17	15829 Star Progam	School Site Programs	\$0.9	\$0.9	\$0.9
18	11430 Teacher Apprentice Prog-ROC-S/B/T	School Site Programs	\$0.8	\$0.8	\$0.8
19	10582 Alternative Certification-Intern Secondary	School Site Programs	\$0.7	\$0.7	\$0.7
20	10387 Human Capital Data Warehouse	School Site Programs	\$0.6	\$0.0	\$0.0
21	13950 IMA-Library Fines	School Site Programs	\$0.6	\$0.6	\$0.6
22	14861 Start-Up Costs-New Schools	School Site Programs	\$0.6	\$0.6	\$0.6
23	14340 Transcripts Of Pupils' Records	School Site Programs	\$0.6	\$0.6	\$0.6
24	14151 Obsolete Textbooks	School Site Programs	\$0.5	\$0.5	\$0.5
25	13791 M & O Services-Wellness Clinics	School Site Programs	\$0.5	\$0.5	\$0.5
26	14081 Calworks Regional Occupational Center Prog	School Site Programs	\$0.5	\$0.5	\$0.5
27	13150 SDEP-Pro (Pool) Filming, Photo, Rental	School Site Programs	\$0.4	\$0.4	\$0.5
28	13378 SDEP-Filming, Photo & Other Rental-ROC	School Site Programs	\$0.4	\$0.4	\$0.4
29	10381 Lease/Rental Proceeds-Charter Agreement	School Site Programs	\$0.3	\$0.3	\$0.3
30	10578 Teacher Quality & Staffing	School Site Programs	\$0.3	\$0.0	\$0.0
31	13787 Charter School Charges	School Site Programs	\$0.3	\$0.4	\$0.5
32	14220 Advance Placement Test Fee	School Site Programs	\$0.3	\$0.3	\$0.3
33	14806 SDEP-Donations-ROC	School Site Programs	\$0.2	\$0.2	\$0.2
34	17629 SDEP-Extended Kindergarten Program	School Site Programs	\$0.2	\$0.2	\$0.2
35	10293 LD Enrollment & Attendance Investments	School Site Programs	\$0.1	\$0.0	\$0.0
36	10356 ARC Reimbursement-After School Program	School Site Programs	\$0.1	\$0.1	\$0.1
37	14515 Money Donations-ROC (PD)	School Site Programs	\$0.1	\$0.1	\$0.1
38	10382 Facilities Services-Wellness Clinics	School Site Programs	\$0.1	\$0.1	\$0.1
39	10581 School Community Violence Prevention	School Site Programs	\$0.0	\$0.0	\$0.0
40	13237 SDEP-Donations-District Admin	School Site Programs	\$0.0	\$0.0	\$0.0
41	11476 Civic Center Permit Program	School Site Programs	\$0.0	-\$0.7	-\$1.4
42	16449 Rsv Math & Science Donation	School Site Programs	\$0.0	\$0.0	\$0.0
43	10580 Alternative Certification-Intern Elementary	School Site Programs	\$0.0	\$0.0	\$0.0
44	10194 Partner Program	School Site Programs	\$0.0	\$0.0	\$0.0
45		School Site Programs Total	\$68.0	\$68.6	\$71.3
46	10544 TSP-Pending Alloc	Proportionality	\$112.5	\$112.5	\$112.5
47	10400 TSP - Investments	Proportionality	\$74.6	\$148.2	\$224.3
48	10359 TSP-Settlement	Proportionality	\$40.4	\$40.4	\$40.4
49	10397 TSP - PPS	Proportionality	\$23.3	\$23.3	\$23.3
50	10155 English Learners Transition - Central Office	Proportionality	\$21.4	\$23.9	\$24.8
51	10405 TSP-Parental Engagement	Proportionality	\$3.5	\$3.5	\$3.5
52	14423 Incentive-Brkfst-Discretionary	Proportionality	\$0.9	\$0.9	\$0.9
53	10543 TSP-Innovation-Focus Sch	Proportionality	\$0.5	\$0.5	\$0.5
54		Proportionality Total	\$277.0	\$353.2	\$430.1
55	17499 Educational Revenue Augmentation Fund (ERAF) Proceeds-Settlement	Districtwide Costs	\$87.1	\$87.1	\$87.1
56	17499 KLCS Proceeds-Spectrum Sale	Districtwide Costs	\$63.6	\$63.6	\$63.6
57	17499 Benefit Audit	Districtwide Costs	\$35.4	\$35.4	\$35.4

**General Fund Assigned Ending Balances as of Second Interim
(Amount in Millions)**

PROGRAM	PROGRAM NAME	Category	FY 17-18	FY 18-19	FY 19-20
58	14439 Non-IMA Carryovers-Supp (PD)	Districtwide Costs	\$26.2	\$26.2	\$26.2
59	17499 Special Education	Districtwide Costs	\$19.8	\$19.8	\$19.8
60	17965 District Cost-Payment of Audit Findings	Districtwide Costs	\$8.9	\$0.0	\$0.0
61	10591 White Fleet Vehicle Replacement Plan	Districtwide Costs	\$7.9	\$0.0	\$0.0
62	13793 M & O Prop 39 Charter Co-Location-Admin	Districtwide Costs	\$7.2	\$9.6	\$12.1
63	13039 LSI-Other Legal Expense	Districtwide Costs	\$5.6	\$5.6	\$5.6
64	11714 Buses - Measure Q	Districtwide Costs	\$5.3	\$5.3	\$5.3
65	13736 Charter Schools Unit	Districtwide Costs	\$3.9	\$5.2	\$6.6
66	13050 School District-Audit & Examination	Districtwide Costs	\$2.7	\$0.0	\$0.0
67	13783 Specialized Charter Agreements-M&O	Districtwide Costs	\$2.3	\$3.1	\$3.9
68	13782 Charter Fee for Service - M&O	Districtwide Costs	\$2.1	\$2.8	\$3.5
69	13930 Energy Rebate Conservation-Supp	Districtwide Costs	\$1.6	\$1.8	\$1.9
70	10857 PSC & Other Fee for Service	Districtwide Costs	\$1.4	\$1.4	\$1.4
71	14790 ITD GF-Portion-DRBC/Core Network Upgrades	Districtwide Costs	\$0.9	\$0.0	\$0.0
72	13745 Charter School Fee For Service-FT	Districtwide Costs	\$0.7	\$1.0	\$1.2
73	10219 IT Projects - Admin	Districtwide Costs	\$0.6	\$0.0	\$0.0
74	13786 Charter School Fee-Instruction Div	Districtwide Costs	\$0.2	\$0.3	\$0.4
75	11667 School Police Student Body Security Overtime	Districtwide Costs	\$0.1	\$0.1	\$0.1
76	17499 Administrator to Teacher (R2) Penalties	Districtwide Costs	\$0.0	\$35.0	\$70.0
77	17499 Educator Effectiveness	Districtwide Costs	\$0.0	\$11.0	\$22.0
78	17499 Safe Schools	Districtwide Costs	\$0.0	\$10.0	\$20.0
79	17499 Disproportionality Impact	Districtwide Costs	\$0.0	\$0.0	\$20.0
80		Districtwide Costs Total	\$283.7	\$324.2	\$406.1
81	10307 District Restacking	Central Office	\$1.8	\$0.0	\$0.0
82	11568 KLCS-Auction (OE)	Central Office	\$1.5	\$0.0	\$0.0
83	10484 FSD-Emergent Requirements	Central Office	\$1.4	\$1.4	\$1.4
84	14517 Contr Serv-Energy Conservation	Central Office	\$1.2	\$1.2	\$1.2
85	10317 Joint-Use Collections	Central Office	\$1.0	\$1.0	\$1.1
86	12654 Board Members Discretionary Funds	Central Office	\$0.8	\$0.0	\$0.0
87	12106 ISIS-General Fund Non Cop	Central Office	\$0.7	\$0.7	\$0.7
88	12158 ERP Program-Proj Reqd-Pos	Central Office	\$0.4	\$0.4	\$0.4
89	10355 GF ITI - Educational Technology	Central Office	\$0.2	\$0.2	\$0.2
90	14502 P-Card Rebates	Central Office	\$0.2	\$0.2	\$0.2
91	15871 Vehicle Replacement	Central Office	\$0.1	\$0.1	\$0.1
92	10353 Labor Compliance Penalty Program	Central Office	\$0.1	\$0.1	\$0.1
93	16141 GF-Computer Reimbursement	Central Office	\$0.1	\$0.1	\$0.1
94	14511 Org-Excellence Professional Development Services	Central Office	\$0.1	\$0.1	\$0.1
95	10255 Toshiba Reimbursement	Central Office	\$0.1	\$0.1	\$0.1
96	13203 LTerm Leases-Publishing Costs	Central Office	\$0.0	\$0.0	\$0.0
97	11668 School Police - Misc	Central Office	\$0.0	\$0.0	\$0.0
98		Central Office Total	\$9.7	\$5.7	\$5.8
99	17675 Health & Welfare Contribution Savings	Health & Welfare Contribution Savings	\$21.7	\$87.7	\$200.0
100	17675 Onetime Discretionary Revenue	Onetime Discretionary Revenue	\$0.0	\$140.9	\$140.9
101	17675 Other Post-Employment Benefits (OPEB) Set-Aside	Other Post-Employment Benefits (OPEB) Set-Aside	\$0.0	\$50.0	\$150.0
102		Total Assigned Ending Balance	\$911.1	\$1,300.7	\$1,686.5



Board of Education Report

File #: Rep-348-17/18, **Version:** 1

2017-18 Second Interim Report and Multi-Year Projections and Fiscal Stabilization Plan

March 13, 2018

Office of the Chief Financial Officer

Action Proposed:

Staff requests that the Board approve the 2017-18 Second Interim Financial Report, which contains a “positive” certification (enclosed herewith as “Attachment A”), the Revised Fiscal Stabilization Plan (“Attachment B”), and a Resolution to implement the Revised Fiscal Stabilization Plan. (Attachment C)

As required under Education Code Section 42131, the positive certification is requested because the District meets the required reserved level for all three fiscal years by implementing a fiscal stabilization plan.

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 2017-18 First Interim Report review, has requested that the District submit an updated Board-approved Revised Fiscal Stabilization Plan that would address projected shortfall in the District’s reserves. In addition, the District’s Board of Education is requested to adopt and submit a resolution and committing the District to take all necessary measures to implement its revised Fiscal Stabilization reductions in 2018-19 and 2019-20. A Revised Fiscal Stabilization Plan and Board Resolution are attached for your approval in response to this request.

Expected Outcomes:

The District will file its Second Interim Financial Report to comply with the 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.

A district with a qualified or negative certification at the second interim period must provide an additional report of financial statement projections of fund and cash balances no later than June 1st. This is known as the “Third Interim Report”, which does not require Board certification. In addition, it 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 2017-18 Second Interim Financial Report and submission of the Fiscal Stabilization Plan will comply with the Education Code and LACOE requirements.

Budget Impact:

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

Student Impact:

Compliance with Education Code mandate ensures that the District will continue to operate and serve its student population.

Issues and Analysis:

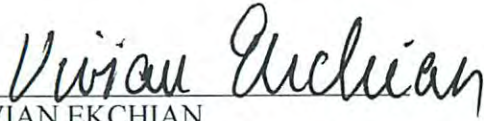
None

Attachments:

- Attachment A - 2017-18 Second Interim Financial Report
- Attachment B - Fiscal Stabilization Plan
- Attachment C - Board Resolution

Informatives:

RESPECTFULLY SUBMITTED,



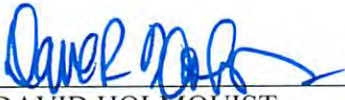
VIVIAN EKCHIAN
Interim Superintendent

APPROVED & PRESENTED BY:



SCOTT S. PRICE, Ph.D.
Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:



DAVID HOLMQUIST
General Counsel

Approved as to form.

REVIEWED BY:



CHERYL SIMPSON
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

2017-18 Second Interim Fiscal Stabilization Plan

	Final Budget			Second Interim			
	Adopted 2017-18	Adopted 2018-19	Adopted 2019-20	Revised 2017-18	Revised 2018-19	Revised 2019-20	
Proposed Fiscal Stabilization Plan consists of items that the District could implement.							
1 Central Office Reduction and Efficiency	\$ 79.9	\$ 79.9	\$ 79.9	\$ 79.9	\$ 79.9	\$ 79.9	Implemented in 2017-18 - Ongoing
2 Central Office Clerical Reduction allocated to school sites	\$ (4.1)	\$ (4.1)	\$ (4.1)	\$ (4.1)	\$ (4.1)	\$ (4.1)	Implemented in 2017-18 - Ongoing
3 Resolution of Disproportionality Issue	\$ 20.0	\$ 20.0	\$ 20.0	\$ 20.0	\$ 20.0	\$ 20.0	Implemented in 2017-18 - Ongoing
4 Shifting of Telecom Maintenance Funding	\$ 4.4	\$ 4.7	\$ 5.0	\$ 4.4	\$ 4.7	\$ 5.0	Implemented in 2017-18 - Ongoing
5 Change in RRGGM Funding	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0	\$ 5.0	Implemented in 2017-18 - Ongoing
6 Elimination of scheduled Other Post Employment Benefits (OPEB)	\$ -	\$ 150.0	\$ 200.0	\$ -	\$ 150.0	\$ 200.0	Contribution to the OPEB trust is scheduled to stop starting in 2018-19
7 Redirection of School Site Carryover	\$ -	\$ -	\$ 246.0	\$ -	\$ -	\$ -	Postponed Until 2020-21
8 Equivalent to Class Size Increase by 4 (approximately 1,000 FTE)	\$ -	\$ -	\$ 76.0	\$ -	\$ -	\$ -	Reversed at First Interim
9 Total Fiscal Stabilization Plan	\$ 105.2	\$ 255.5	\$ 627.8	\$ 105.2	\$ 255.5	\$ 305.8	
Implemented/Completed							
Reversed							

RESOLUTION OF THE BOARD OF EDUCATION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT RELATED TO THE REQUIRED RESERVE AND IMPLEMENTATION OF THE FISCAL STABILIZATION PLAN

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, be it 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 includes a Board-adopted Fiscal Stabilization Plan to maintain the minimum reserve from 2017-18 through 2019-20 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 the extent of the staff reductions, identifies positions that were targeted for reduction and includes a list of positions closed starting in 2017-18 as part of the fiscal stabilization plan. (Attachment C-1 of this resolution details the job classifications that were impacted by the Fiscal Stabilization Plan)

	A	B	C
1	Los Angeles Unified School District		
2	Budget Reduction Report		
3	Implemented in FY2017-18		
4	(Part of the 2017-18 Final Budget Fiscal Stabilization Plan)		
5			
6	Category	Job Name	Job Number
7	Certificated	Admin, Academic Intervention Prgms	13200515
8		Administrator	13200515
9		Administrator of Instruction	13200515
10		Administrator of Operations	13200515
11		ADVSR, RES,AD,SCH	13200826
12		ADVSR, TEMP,MST-Nonschool	13200515
13		ADVSR, TEMP,SPECIAL SERVICES	13200500
14		ASMT,NONSCH	13200707
15		ASMT,NONSCH,PREP	13200707
16		ASMT,NONSCH-YRBK	13200707
17		Assoc Supt, School Supp Svcs	13300067
18		Asst General Counsel	13400071
19		Coord, Psych Svcs, Spec ESC	19100366
20		Coordinator	13200515
21		Coordinator, Policy and Prof Devt	13200515
22		Coordinator, Psychological Srv Sp Ed	13200515
23		CORD,SP ED	13400234
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, Operations Support Services	13200515
33		Crd, Private/Charter Schools	13200515
34		Crd, Psychological Svcs, Div of Sp Ed	13200515
35		Crd, School Leader Growth & Development	13200515
36		Crd, Sec ELA Instruction	13200515
37		Crd, Sec Literacy	13200515
38		Crd, Sec Literacy/English Language Arts	13200515
39		Crd, Sec Math Instruction	13200515
40		Crd, Sec, 6-12, Hist/Soc Sci	13200515
41		Crd, Sec, 9-12, Science	13200515
42		Crd, Sp Ed School & Family Services	13200515
43		Crd, Sp Ed-Compl,Supp & Monitoring	13200515

	A	B	C
1	Los Angeles Unified School District		
2	Budget Reduction Report		
3	Implemented in FY2017-18		
4	(Part of the 2017-18 Final Budget Fiscal Stabilization Plan)		
5			
6	Category	Job Name	Job Number
44		Crd, Strategic Instrnl Appl	13200515
45		Dep Dir Employee Relations	13200514
46		Dir, Cert Rec Sel Cred Svcs	13200514
47		DIR, SCHOOL MANAGMNT SERVICES	13400198
48		Director	13200515
49		Director of Employee Relations	13200514
50		Director, Staff Relations, Field	13200514
51		Executive Officer, Educational Services	13400032
52		INSTR TECHNOLOGY APPLCTN FACIL	13200469
53		Lead Operations Coordinator	13200515
54		LIBRAN,CRDG	12100589
55		Loc Opt Ovrsght Comm Member	13200515
56		Local Administrator of Operations	13200515
57		Local District Director	13200515
58		Operations Coordinator	13200515
59		Parent Educator Coach	13200500
60		Specialist	13200515
61		Specialist, Adapted Physical Education	13200515
62		Specialist, Charter Schools	13200515
63		Specialist, New Teacher Induction	13200515
64		Specialist, Occupational&PhysicalTherapy	13200515
65		Specialist, OT and PT Program	13200515
66		Specialist, SESC Operations	13200515
67		Specialist, Speech & Language Program	13200515
68		Spst, Adapted Physical Ed	13200515
69		Spst, Adapted Physical Education	13200515
70		Spst, Career & Transition Center	13200515
71		Spst, Central K-12 Counseling	13200515
72		Spst, Cert Personnel, Field	13200515
73		Spst, Charter Schools	13200515
74		Spst, Data Mgmt & Reporting	13200515
75		Spst, Diploma Project	13200515
76		Spst, Div of Sp Ed (MCD Outcome 7)	13200515
77		Spst, Division of Sp Ed (MCD Outcome 13)	13200515
78		Spst, Division of Special Ed (Charter)	13200515
79		Spst, Due Process	13200515
80		Spst, Early Childhood Special Education	13200515

	A	B	C
1	Los Angeles Unified School District		
2	Budget Reduction Report		
3	Implemented in FY2017-18		
4	(Part of the 2017-18 Final Budget Fiscal Stabilization Plan)		
5			
6	Category	Job Name	Job Number
81		Spst, Instrnl Media Svcs	13200515
82		Spst, Instruction, K-12	13200515
83		Spst, Integ Lib & Txbk Supp Svcs	13200515
84		Spst, K-12 Instruction	13200515
85		Spst, Least Restrictive Environment	13200515
86		Spst, MCD Outcome 7	13200515
87		Spst, Program/Fiscal Accountability Unit	13200515
88		SPST, PSYCHOLOGICAL SERVICES	13200240
89		Spst, Readiness & Integration	13200515
90		Spst, Sp Ed Compl Support & Monitoring	13200515
91		Spst, Sp Ed Compliance Supp & Monitoring	13200515
92		Spst, Sp Ed Data Management & Reporting	13200515
93		Spst, Special Ed Service Ctr, Operations	13200515
94		Spst, SpEd Planning & Perf Mgmt	13200515
95		Spst, Student Information Systems	13200515
96		Spst, Technology & Information Services	13200515
97			
98	Classified	.Net Developer	24104867
99		ACCOUNTANT	24101161
100		ACCOUNTING ANALYST	24101101
101		ACCOUNTING APPLICATIONS ASST	24101328
102		ACCOUNTING TECHNICIAN II	24101331
103		ADA Compliance Manager	24102149
104		ADMIN AIDE	24102076
105		ADMIN ANALYST	24105073
106		ADMIN ASSISTANT	24102071
107		ADMIN SECRETARY, MEDIA RELATNS(C)	24102403
108		ADMIN STAFF AIDE	24105021
109		ADMIN STAFF AIDE(C)	24105022
110		APPLICATIONS SERVER ADMINISTRATOR	24104828
111		ARCHITECTURAL PROJCT FACILITATOR	24101460
112		AREA FOOD SERVICES SUPERVSR	22204314
113		ASSIGNMENT TECHNICIAN	24102730
114		Assistant General Counsel	23105655
115		Assoc Comp Appl Spec (SAP)	24104841
116		ASSOC COMP APPL SPEC BUDG	24105422
117		ASSOC COMPUTER APPL SPST	24105419

	A	B	C
1	Los Angeles Unified School District		
2	Budget Reduction Report		
3	Implemented in FY2017-18		
4	(Part of the 2017-18 Final Budget Fiscal Stabilization Plan)		
5			
6	Category	Job Name	Job Number
118		ASSOC FINANCIAL ANALYST	24101106
119		ASSOC GENERAL COUNSEL I	23105658
120		ASSOCIATE FINANCIAL ANALYST	24101106
121		ASST ADMINISTRATIVE ANALYST	24105086
122		ASST BUDGET DIRECTOR	23102026
123		ASST CONTRACT ADMIN ANALY	24102365
124		Autonomous Schools Operations Coord	23102325
125		BUDGET TECHNICIAN	24102547
126		BUYER	24105121
127		Chief Bldg/Constr Inspector	23101630
128		CHIEF FACILITIES EXECUTIV	23101916
129		CLASSIFIED TRAINING REPRESENTATV	24105650
130		CLERK	24102676
131		COMP APPLIC SPST (STUDENT DATA)	24101177
132		Comp Applications Administrator (SAP)	23101055
133		Comp Applications Assistant	24104820
134		Comp Applications Special	24104832
135		COORD FINANCIAL MANAGER	24101266
136		COORD, FINANCIAL MANAGER	24101266
137		COORD, INTEGRATED PEST MGM	24104156
138		Coord, IT Security	24101183
139		COORD, LITIGATION RESEARCH	24105657
140		CREDENTIALS & CONTRACTS ASSIST	24102238
141		Culinary & Events Manager	22204320
142		Cust Serv Center Rep	24102715
143		DATA ANALYST SCHOOL POLICE	24105069
144		DATA BASE ADMINISTRATOR	24101184
145		DEP BUDGET DIRECTOR	23102024
146		Dep Dir Data Center Ops	23104805
147		Dep Dir Facilities Pgm Sup Svcs	23101924
148		DEP DIR FOOD SERVICES	23104305
149		Dep Dir, eLearning	23104811
150		Deputy Chief Communications Ofcr	23101921
151		DESIGN NETWORK ENGINEER	24104881
152		DIR OF ACCOUNTING	23101014
153		Dir of IT, Asset and Software Compliance	23104834
154		Dir of IT, Support Services	23101185

	A	B	C
1	Los Angeles Unified School District		
2	Budget Reduction Report		
3	Implemented in FY2017-18		
4	(Part of the 2017-18 Final Budget Fiscal Stabilization Plan)		
5			
6	Category	Job Name	Job Number
155		DIR, ACCOUNTING	23101014
156		DIR, FACILITIES LEGIS GRNTS&FNDG	23101926
157		Dir, Insurance	23101035
158		Dir, Performance Management	23104985
159		Director of Leasing and Asset Management	23101985
160		DPTY CHIEF OF POLICE	22104209
161		ELECTRON MICROSCOPIST	24104432
162		ENVIRONMENTAL HEALTH SPECIALIST	24104603
163		Environmental Laboratory Analyst	24101797
164		ENVIRONMNTL HEALTH SPECIALIST	24104603
165		ERP Readiness Facilitator	24104814
166		FACIL SUPPRT SRVC FINANCIAL SPST	24101964
167		Facilities Partnership &	24101969
168		FINANCIAL AIDE	24101108
169		FINANCIAL ANALYST	24101089
170		FISCAL SERVICES MANAGER	24101115
171		FISCAL SPECIALIST	24101118
172		Food Service Equipment Specialist	22103121
173		Food Service Training Specialist	22204312
174		FOOD SERVICES STAFF AIDE	22204313
175		HEAVY BUS DRIVER	22305826
176		HR SPECIALIST II	24105018
177		INFO SYSTEMS SUPPORT ASST	24101083
178		Information Systems Business Analyst	24102171
179		INFORMATN SYSTEMS SECURITY ASST	24104819
180		Insurance Technician	24102775
181		INTERMEDIATE ACCOUNTANT	24101151
182		INTERPRETING EQUIPMENT TECH	24104617
183		INVENTORY CONTROL CLERK	24102634
184		IT Customer Supp Rep	24103861
185		IT PROJECT MGR	24101193
186		IT Trainee	24103875
187		IT TRAINER I	24104860
188		IT TRAINER II	24104861
189		IT TRAINING SUPV	24104863
190		LEGISLATIVE ADVOCATE (C)	24105148
191		LIGHT BUS DRIVER	22305861

	A	B	C
1	Los Angeles Unified School District		
2	Budget Reduction Report		
3	Implemented in FY2017-18		
4	(Part of the 2017-18 Final Budget Fiscal Stabilization Plan)		
5			
6	Category	Job Name	Job Number
192		Local District Admin Asst	24102396
193		Magnet Program Liaison Asst	24102090
194		MAINFRAME DATA SECURITY A	24104865
195		Marketing Director	23101135
196		MEAL COMPLIANCE AUDIT CLERK	24102691
197		MICROCOMPUTER SUPPORT AST	24102210
198		MiSiS Manager	24104888
199		Multimedia Designer	24104862
200		NETWORK CONFIGURATION ADM	24104872
201		NETWORK OPERATIONS CENTER ENGR	24104875
202		NETWORK SECURITY ADMINISTRATOR	24101178
203		NUTRITION SPECIALIST	22204317
204		OFFICE MANAGEMENT ASSISTANT	24102093
205		OFFICE TECHNICIAN	24102828
206		Office Technician (C)	24102829
207		OPTICAL SCANNING EQUIP OP	24102626
208		OPTICAL SCANNING EQUIP OPERATOR	24102626
209		Payroll Admin Manager	24101156
210		PAYROLL DISTRIBUTION SUPERVSR	24101338
211		Payroll Specialist I	24101336
212		Payroll Specialist II	24101340
213		Payroll Specialist III	24105066
214		PRIN ACCOUNTANT	24101121
215		PRIN ADMINISTRATIVE ANALYST	24105101
216		PRIN CLERK	24102551
217		PRIN FINANCIAL ANALYST	24101116
218		PROG ANALYST, ORACLE	24103813
219		Program & Policy Dev Advsr, School Choic	23105450
220		PROGRAM AND POLICY DEV ADVISOR	23101935
221		PROGRAM AND POLICY DEV SPECIALIST	24101947
222		PROGRAMMER ANALYST, COBOL	24103812
223		PROGRAMMER ANALYST, ORACLE	24103813
224		Project Mgmt Admin	23101941
225		Project Mgmt Administrator	23101941
226		RDA-CLERK	24102676
227		RDA-HR SPECIALIST III	24104989
228		RDA-SR HUMAN RES REPRESENTATIVE	24105059

	A	B	C
1	Los Angeles Unified School District		
2	Budget Reduction Report		
3	Implemented in FY2017-18		
4	(Part of the 2017-18 Final Budget Fiscal Stabilization Plan)		
5			
6	Category	Job Name	Job Number
229		RDA-SR OFFICE TECHNICIAN	24102838
230		RETIREMENT AND DEDUCTIONS	24105063
231		Retirement Systems Supvr	24101048
232		SALARY CREDITS ASSISTANT	24102248
233		SALARY CREDITS SUPERVISOR	24102247
234		SAP BASIS ADMINISTRATOR	24104891
235		SAP Enterprise Portal Specialist	24104846
236		SAP Func Analyst (BN,BW, ESS, Security)	24104836
237		SAP Functional Analyst (eRC, PA/OM)	24104837
238		SAP Functional Analyst (TM/PY)	24104838
239		SAP Schema Architect (Payroll/Time)	24104876
240		SECRETARY & (R)	24102800
241		SECRETARY & (Restricted)	24102800
242		SECRETARY (C)	24102801
243		SECRETARY/SECRETARY (RESTRICTED)	24102800
244		Senior Director Information Systems	23101168
245		Senior Fiscal Specialist	24101128
246		Senior Food Service Training Specialist	22204321
247		SERGEANT	22104211
248		SPVG ASSIGNMENT TECH	24102720
249		Spvg Insurance Technician	24102773
250		SPVG PERSONNEL CLERK	24102261
251		SPVG PURCHASING SERVCS COORD	24105144
252		SR ACCOUNTING ANALYST	24101100
253		SR ADMINISTRATIVE ANALYST	24105070
254		Sr Administrative Assista	24102062
255		SR ASSIGNMENT TECHNICIAN	24102725
256		SR CLASSIFIED TRAINING REPRESENT	24105653
257		SR FINANCIAL ANALYST	24101114
258		SR HR REPRESENTATIVE (C)	24105059
259		SR HUMAN RESOURCES SPECIALIST	24104998
260		SR HUMAN RESOURCES SPECIALST	24104995
261		Sr Insurance Technician	24102781
262		SR JOB COST DATA ENTRY OP	24104743
263		SR LEGAL SECRETARY (C)	24102439
264		Sr Marketing Representative	24102182
265		SR NUTRITION SPECIALIST	22204309

	A	B	C
1	Los Angeles Unified School District		
2	Budget Reduction Report		
3	Implemented in FY2017-18		
4	(Part of the 2017-18 Final Budget Fiscal Stabilization Plan)		
5			
6	Category	Job Name	Job Number
266		SR OFFICE TECHNICIAN	24102838
267		SR OFFICE TECHNICIAN (C)	24102839
268		Sr Payroll Specialist	24105085
269		SR PERSONNEL CLERK	24102271
270		SR PROGRAMMER ANALYST, COBOL	24103809
271		Sr Programmer Analyst, Filenet	24103819
272		SR PROGRAMMER ANALYST, ORACLE	24103810
273		SR SALARY CREDITS ASSISTANT	24102250
274		SR SECRETARY	24102865
275		SR SECRETARY (C)	24102866
276		SR TECHNICAL PROJECT MGR	24101202
277		STOCK CLERK	24105247
278		STOCK WORKER	24105260
279		TECHNICAL PROJECT MANAGER	23101190
280		TECHNICAL SPECIALIST	23101179
281		TRANSLATOR-INTERPRETER (SPANISH)	24102070
282		TRANSPORTATION ROUTER	22305727
283		WAN SPECIALIST I	24103538
284		WORKERS COMP CLAIMS PROC SPVR	24102047
285		Zone of Choice Facilitator (Spanish)	24102169
286		WORKERS COMP CLAIMS PROC SPVR	24102047
287		Zone of Choice Facilitator (Spanish)	24102169
288			

Revised Attachment A



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2017-18

Second Interim

Financial Report

March 13, 2018

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: Virian McCluan Date: 3-13-18
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: 3-13-18

Signed: [Signature]
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) Revenue	Projected LCFF revenue 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 (2016-17) 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)	X	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	X	
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 Period Interim Financial Report

FY 2017 – 2018

TABLE OF CONTENTS

	Page
General Fund Summary – Unrestricted/Restricted	1 – 25
General Fund – Comments on Significant Differences	26 – 27
General Fund – Average Daily Attendance	28 – 30
General Fund – FY 2017-18 Assumptions	31 – 32
General Fund – Cash Flow Worksheet 2017-18 Budget Year 1 & Year 2 and Assumptions	33 – 37
General Fund – Multiyear Projections for FY 2018-19 & FY 2019-20	38 – 43
General Fund – Multiyear Assumptions	44 – 48
General Fund – Criteria and Standards Review (Form 01CSI)	CS 1 – 26
Health and Welfare Fund	HW 1 – 9

2017-18 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	5,473,490,496.00	5,481,161,350.00	2,986,076,373.43	5,481,164,886.00	3,536.00	0.0%
2) Federal Revenue		8100-8299	645,679,735.00	708,335,383.00	267,496,409.65	586,081,838.00	(122,253,545.00)	-17.3%
3) Other State Revenue		8300-8599	890,188,644.00	940,995,097.00	425,836,323.05	931,852,545.00	(9,142,552.00)	-1.0%
4) Other Local Revenue		8600-8799	133,849,071.00	223,267,905.00	155,680,447.35	229,392,189.41	6,124,284.41	2.7%
5) TOTAL, REVENUES			7,143,207,946.00	7,353,759,735.00	3,835,089,553.48	7,228,491,458.41		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,870,202,146.00	2,915,290,428.00	1,613,555,340.02	2,838,103,119.00	77,187,309.00	2.6%
2) Classified Salaries		2000-2999	915,044,423.00	950,935,725.00	555,172,108.20	980,305,647.00	(29,369,922.00)	-3.1%
3) Employee Benefits		3000-3999	2,075,341,118.00	2,051,556,700.00	1,004,665,807.54	2,014,447,739.00	37,108,961.00	1.8%
4) Books and Supplies		4000-4999	774,918,545.55	595,871,624.89	183,307,872.68	419,813,898.90	176,057,725.99	29.5%
5) Services and Other Operating Expenditures		5000-5999	831,384,229.00	868,230,567.18	346,360,777.91	849,962,499.00	18,268,068.18	2.1%
6) Capital Outlay		6000-6999	19,801,103.00	87,418,115.00	16,314,854.84	27,077,797.00	60,340,318.00	69.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,459,378.00	8,487,519.00	716,431.40	7,987,002.00	500,517.00	5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(25,604,427.00)	(26,440,890.00)	(5,094,866.12)	(24,846,997.00)	(1,593,893.00)	6.0%
9) TOTAL, EXPENDITURES			7,469,546,515.55	7,451,349,789.07	3,714,998,326.47	7,112,850,704.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(326,338,569.55)	(97,590,054.07)	120,091,227.01	115,640,753.51		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000,000.00	42,718,804.00	424,717.74	37,673,242.00	(5,045,562.00)	-11.8%
b) Transfers Out		7600-7629	61,496,827.00	61,049,394.00	23,294,392.80	58,413,402.00	2,635,992.00	4.3%
2) Other Sources/Uses								
a) Sources		8930-8979	300,000.00	300,000.00	200,000.00	595,701.00	295,701.00	98.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,196,827.00)	(18,030,590.00)	(22,669,675.06)	(20,144,459.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(367,535,396.55)	(115,620,644.07)	97,421,551.95	95,496,294.51		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,765,143,445.07	1,765,143,445.07		1,765,143,445.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,765,143,445.07	1,765,143,445.07		1,765,143,445.07		
d) Other Restatements		9795	(276,660,136.74)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,488,483,308.33	1,765,143,445.07		1,765,143,445.07		
2) Ending Balance, June 30 (E + F1e)			1,120,947,911.78	1,649,522,801.00		1,860,639,739.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,733,065.00	2,755,945.00		2,755,945.16		
Stores		9712	18,688,122.00	18,580,731.00		18,580,730.92		
Prepaid Expenditures		9713	9,634,372.00	7,166,349.00		7,166,349.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			150,614,985.52	135,314,986.00		135,211,319.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	588,611,885.00	730,505,900.00		911,065,882.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,381,322.00	75,381,322.00		75,381,322.00		
Unassigned/Unappropriated Amount			275,284,160.26	679,817,568.00		710,478,190.88		

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	3,741,263,029.00	3,702,473,749.00	2,123,209,952.00	3,702,478,679.00	4,930.00	0.0%
Education Protection Account State Aid - Current Year		8012	650,848,000.00	625,522,814.00	312,761,419.00	625,522,814.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,822,413.00	6,828,324.00	3,375,452.88	6,828,324.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,840,133.00	7,840,340.00	6,943,184.33	7,840,340.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,017,780,222.00	1,089,918,467.00	556,811,380.80	1,089,918,467.00	0.00	0.0%
Unsecured Roll Taxes		8042	37,675,443.00	37,675,443.00	29,874,652.64	37,675,443.00	0.00	0.0%
Prior Years' Taxes		8043	19,023,094.00	17,137,764.00	39,747,920.91	17,137,764.00	0.00	0.0%
Supplemental Taxes		8044	26,141,394.00	25,588,475.00	13,657,676.89	25,588,475.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	182,057,081.00	144,351,171.00	8,451,104.23	144,351,171.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	27,730,464.00	71,588,427.00	29,337,142.31	71,588,427.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	416,178.16	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	314.00	314.00	0.00	314.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(157.00)	(157.00)	0.00	(157.00)	0.00	0.0%
Subtotal, LCFF Sources			5,717,181,430.00	5,728,925,131.00	3,124,586,064.15	5,728,930,061.00	4,930.00	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	(243,690,934.00)	(247,763,781.00)	(138,509,690.72)	(247,765,175.00)	(1,394.00)	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			5,473,490,496.00	5,481,161,350.00	2,986,076,373.43	5,481,164,886.00	3,536.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	115,900,896.00	116,713,683.00	64,722,894.00	116,700,732.00	(12,951.00)	0.0%
Special Education Discretionary Grants		8182	28,497,692.00	29,935,051.00	415,511.19	24,780,987.00	(5,154,064.00)	-17.2%
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	173,055.00	23,053.98	50,000.00	(123,055.00)	-71.1%
Interagency Contracts Between LEAs		8285	1,071,350.00	1,809,450.00	1,298,387.41	2,552,146.00	742,696.00	41.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	342,855,568.00	409,573,359.00	153,878,232.39	312,946,135.00	(96,627,224.00)	-23.6%
Title I, Part D, Local Delinquent Programs	3025	8290	1,463,174.00	1,096,645.00	769,127.07	1,095,984.00	(661.00)	-0.1%
Title II, Part A, Educator Quality	4035	8290	36,984,107.00	36,029,829.00	13,334,641.12	30,638,155.00	(5,391,674.00)	-15.0%

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)
Title III, Part A, Immigrant Education Program	4201	8290	2,949,261.00	3,574,180.00	1,040,611.18	1,817,355.00	(1,756,825.00)	-49.2%
Title III, Part A, English Learner Program	4203	8290	15,013,115.00	17,439,362.00	5,653,895.69	11,068,212.00	(6,371,150.00)	-36.5%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	34,376,877.00	36,568,459.00	12,694,555.96	33,573,271.00	(2,995,188.00)	-8.2%
Career and Technical Education	3500-3599	8290	6,261,572.00	5,809,778.00	331,783.12	5,281,138.00	(528,640.00)	-9.1%
All Other Federal Revenue	All Other	8290	60,306,123.00	49,612,532.00	13,333,716.54	45,577,723.00	(4,034,809.00)	-8.1%
TOTAL, FEDERAL REVENUE			645,679,735.00	708,335,383.00	267,496,409.65	586,081,838.00	(122,253,545.00)	-17.3%
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	359,665,067.00	358,857,474.00	197,265,114.00	358,857,474.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	1,723,920.00	3,086,253.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,963,982.00	90,071,074.00	41,977,899.00	90,071,073.00	(1.00)	0.0%
Lottery - Unrestricted and Instructional Materi		8560	94,347,666.00	96,574,558.00	32,962,020.20	100,673,273.00	4,098,715.00	4.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	60,263,753.00	80,359,065.00	54,433,763.32	78,406,928.00	(1,952,137.00)	-2.4%
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	20,225,231.00	54,720,744.00	54,720,744.32	13,760,382.00	(40,960,362.00)	-74.9%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,136,961.00	3,401,281.00	820,530.70	1,500,796.00	(1,900,485.00)	-55.9%
California Clean Energy Jobs Act	6230	8590	30,096,000.00	29,222,985.00	0.00	29,222,985.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	130,100.00	110,099.99	130,100.00	0.00	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	304,403,731.00	224,571,563.00	41,822,231.52	256,143,281.00	31,571,718.00	14.1%
TOTAL, OTHER STATE REVENUE			890,188,644.00	940,995,097.00	425,836,323.05	931,852,545.00	(9,142,552.00)	-1.0%

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	375,000.00	375,000.00	217,476.90	375,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	20,688,000.00	20,887,485.00	9,989,187.71	20,439,160.00	(448,325.00)	-2.1%
Interest		8660	9,199,518.00	9,199,518.00	5,285,331.61	19,711,501.00	10,511,983.00	114.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	258,000.00	259,150.00	(25,725.42)	259,150.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	44,231,577.00	45,013,051.00	22,690,828.62	39,992,215.41	(5,020,835.59)	-11.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	157.00	157.00	0.00	157.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	59,096,819.00	147,533,544.00	117,420,243.59	148,511,902.00	978,358.00	0.7%
Tuition		8710	0.00	0.00	103,104.34	103,104.00	103,104.00	New
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			133,849,071.00	223,267,905.00	155,680,447.35	229,392,189.41	6,124,284.41	2.7%
TOTAL, REVENUES			7,143,207,946.00	7,353,759,735.00	3,835,089,553.48	7,228,491,458.41	(125,268,276.59)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,168,300,859.00	2,149,864,534.00	1,206,393,635.54	2,110,222,776.00	39,641,758.00	1.8%
Certificated Pupil Support Salaries		1200	275,038,127.00	297,877,986.00	152,851,579.04	270,817,657.00	27,060,329.00	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	297,560,705.00	315,696,617.00	174,751,116.81	313,058,663.00	2,637,954.00	0.8%
Other Certificated Salaries		1900	129,302,455.00	151,851,291.00	79,559,008.63	144,004,023.00	7,847,268.00	5.2%
TOTAL, CERTIFICATED SALARIES			2,870,202,146.00	2,915,290,428.00	1,613,555,340.02	2,838,103,119.00	77,187,309.00	2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	229,639,861.00	226,501,881.00	127,611,632.60	229,489,673.00	(2,987,792.00)	-1.3%
Classified Support Salaries		2200	333,017,450.00	343,722,925.00	201,557,153.58	354,771,747.00	(11,048,822.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	21,255,866.00	21,698,128.00	14,789,640.77	25,365,889.00	(3,667,761.00)	-16.9%
Clerical, Technical and Office Salaries		2400	235,520,610.00	246,909,795.00	152,259,792.53	261,153,137.00	(14,243,342.00)	-5.8%
Other Classified Salaries		2900	95,610,636.00	112,102,996.00	58,953,888.72	109,525,201.00	2,577,795.00	2.3%
TOTAL, CLASSIFIED SALARIES			915,044,423.00	950,935,725.00	555,172,108.20	980,305,647.00	(29,369,922.00)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	620,345,660.00	580,920,133.00	225,333,174.42	600,478,728.00	(19,558,595.00)	-3.4%
PERS		3201-3202	143,179,107.00	141,851,322.00	78,911,461.39	137,340,321.00	4,511,001.00	3.2%
OASDI/Medicare/Alternative		3301-3302	114,111,763.00	118,199,068.00	64,344,104.08	113,714,807.00	4,484,261.00	3.8%
Health and Welfare Benefits		3401-3402	726,840,321.00	735,755,705.00	417,653,282.66	696,144,317.00	39,611,388.00	5.4%
Unemployment Insurance		3501-3502	2,294,202.00	2,403,028.00	1,087,706.11	2,744,134.00	(341,106.00)	-14.2%
Workers' Compensation		3601-3602	108,196,460.00	108,207,519.00	65,054,627.75	107,575,214.00	632,305.00	0.6%
OPEB, Allocated		3701-3702	255,460,605.00	258,157,797.00	152,281,475.05	251,340,031.00	6,817,766.00	2.6%
OPEB, Active Employees		3751-3752	104,913,000.00	106,062,128.00	0.00	105,110,176.00	951,952.00	0.9%
Other Employee Benefits		3901-3902	0.00	0.00	(23.92)	11.00	(11.00)	New
TOTAL, EMPLOYEE BENEFITS			2,075,341,118.00	2,051,556,700.00	1,004,665,807.54	2,014,447,739.00	37,108,961.00	1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	185,042,411.00	183,807,894.00	101,823,262.62	204,538,059.00	(20,730,165.00)	-11.3%
Books and Other Reference Materials		4200	3,193,988.00	13,037,174.00	539,564.06	8,402,293.00	4,634,881.00	35.6%
Materials and Supplies		4300	567,883,993.55	351,694,885.89	71,116,259.74	177,168,867.90	174,526,017.99	49.6%
Noncapitalized Equipment		4400	18,595,635.00	45,724,902.00	9,795,490.29	27,998,023.00	17,726,879.00	38.8%
Food		4700	202,518.00	1,606,769.00	33,295.97	1,706,656.00	(99,887.00)	-6.2%
TOTAL, BOOKS AND SUPPLIES			774,918,545.55	595,871,624.89	183,307,872.68	419,813,898.90	176,057,725.99	29.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	357,855,123.00	361,518,097.00	155,846,128.44	367,009,488.00	(5,491,391.00)	-1.5%
Travel and Conferences		5200	5,726,645.00	11,532,612.00	6,033,518.38	8,758,839.00	2,773,773.00	24.1%
Dues and Memberships		5300	2,283,911.00	2,858,398.00	1,384,855.42	2,318,075.00	540,323.00	18.9%
Insurance		5400-5450	40,255,733.00	48,251,084.00	6,041,313.81	50,072,875.00	(1,821,791.00)	-3.8%
Operations and Housekeeping Services		5500	151,997,271.00	141,923,249.00	67,582,622.16	143,333,195.00	(1,409,946.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,745,355.00	31,120,333.00	10,035,192.86	18,795,581.00	12,324,752.00	39.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(42,398.29)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	226,970,863.00	250,869,889.18	90,058,824.52	242,757,568.00	8,112,321.18	3.2%
Communications		5900	19,549,328.00	20,156,905.00	9,420,720.61	16,916,878.00	3,240,027.00	16.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			831,384,229.00	868,230,567.18	346,360,777.91	849,962,499.00	18,268,068.18	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	35,946.00	310,946.00	323.30	19,484.00	291,462.00	93.7%
Buildings and Improvements of Buildings		6200	1,678,039.00	36,214,215.00	8,829,764.62	2,915,115.00	33,299,100.00	92.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	17,884,183.00	47,011,979.00	7,484,766.92	24,143,198.00	22,868,781.00	48.6%
Equipment Replacement		6500	202,935.00	3,880,975.00	0.00	0.00	3,880,975.00	100.0%
TOTAL, CAPITAL OUTLAY			19,801,103.00	87,418,115.00	16,314,854.84	27,077,797.00	60,340,318.00	69.0%
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	650,466.00	650,466.00	118,366.00	103,967.00	546,499.00	84.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	143,630.00	(143,630.00)	New
Payments to County Offices		7142	6,000,000.00	6,000,000.00	0.00	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	1,031,149.00	598,065.40	1,031,149.00	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	46,386.00	46,386.00	0.00	50,407.00	(4,021.00)	-8.7%
Other Debt Service - Principal		7439	759,518.00	759,518.00	0.00	657,849.00	101,669.00	13.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,459,378.00	8,487,519.00	716,431.40	7,987,002.00	500,517.00	5.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(25,604,427.00)	(26,440,890.00)	(5,094,866.12)	(24,846,997.00)	(1,593,893.00)	6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(25,604,427.00)	(26,440,890.00)	(5,094,866.12)	(24,846,997.00)	(1,593,893.00)	6.0%
TOTAL, EXPENDITURES			7,469,546,515.55	7,451,349,789.07	3,714,998,326.47	7,112,850,704.90	338,499,084.17	4.5%

2017-18 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	20,000,000.00	20,000,000.00	0.00	20,000,000.00	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	0.00	22,718,804.00	424,717.74	17,673,242.00	(5,045,562.00)	-22.2%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000,000.00	42,718,804.00	424,717.74	37,673,242.00	(5,045,562.00)	-11.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	32,508,729.00	33,517,202.00	0.00	31,040,353.00	2,476,849.00	7.4%
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	2,509,852.00	1,049,791.00	0.00	1,253,652.00	(203,861.00)	-19.4%
Other Authorized Interfund Transfers Out		7619	26,478,246.00	26,482,401.00	23,294,392.80	26,119,397.00	363,004.00	1.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			61,496,827.00	61,049,394.00	23,294,392.80	58,413,402.00	2,635,992.00	4.3%
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	200,000.00	300,000.00	300,000.00	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	295,701.00	295,701.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	300,000.00	300,000.00	0.00	0.00	(300,000.00)	-100.0%
(c) TOTAL, SOURCES			300,000.00	300,000.00	200,000.00	595,701.00	295,701.00	98.6%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(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)			(41,196,827.00)	(18,030,590.00)	(22,669,675.06)	(20,144,459.00)	2,113,869.00	11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,473,490,496.00	5,481,161,350.00	2,986,076,373.43	5,481,164,886.00	3,536.00	0.0%
2) Federal Revenue		8100-8299	7,861,114.00	7,861,114.00	1,371,944.23	8,288,895.00	427,781.00	5.4%
3) Other State Revenue		8300-8599	95,349,847.00	169,419,199.00	76,464,004.96	171,110,029.00	1,690,830.00	1.0%
4) Other Local Revenue		8600-8799	123,812,302.00	212,613,311.00	148,990,102.81	218,542,715.41	5,929,404.41	2.8%
5) TOTAL, REVENUES			5,700,513,759.00	5,871,054,974.00	3,212,902,425.43	5,879,106,525.41		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,186,203,228.00	2,172,174,141.00	1,173,296,061.20	2,107,709,584.00	64,464,557.00	3.0%
2) Classified Salaries		2000-2999	543,656,585.00	559,874,366.00	335,106,645.89	576,666,202.00	(16,791,836.00)	-3.0%
3) Employee Benefits		3000-3999	1,283,169,079.00	1,286,000,146.00	679,537,295.74	1,244,760,875.00	41,239,271.00	3.2%
4) Books and Supplies		4000-4999	446,718,695.00	329,726,925.64	150,571,387.53	301,857,880.00	27,869,045.64	8.5%
5) Services and Other Operating Expenditures		5000-5999	460,568,136.00	462,426,605.00	171,017,457.85	410,938,799.00	51,487,806.00	11.1%
6) Capital Outlay		6000-6999	19,218,755.00	65,722,487.00	10,092,337.10	24,823,820.00	40,898,667.00	62.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,459,378.00	8,487,519.00	716,431.40	7,987,002.00	500,517.00	5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(105,276,939.00)	(105,739,111.00)	(14,142,684.78)	(100,821,986.17)	(4,917,124.83)	4.7%
9) TOTAL, EXPENDITURES			4,842,716,917.00	4,778,673,078.64	2,506,194,931.93	4,573,922,175.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			857,796,842.00	1,092,381,895.36	706,707,493.50	1,305,184,349.58		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000,000.00	42,702,662.00	354,437.68	37,587,962.00	(5,114,700.00)	-12.0%
b) Transfers Out		7600-7629	61,496,827.00	61,046,916.00	23,187,833.32	58,407,493.00	2,639,423.00	4.3%
2) Other Sources/Uses								
a) Sources		8930-8979	300,000.00	300,000.00	200,000.00	595,701.00	295,701.00	98.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,160,709,515.00)	(1,162,219,371.00)	(681,653,508.00)	(1,161,621,644.26)	597,726.74	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,201,906,342.00)	(1,180,263,625.00)	(704,286,903.64)	(1,181,845,474.26)		

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)			(344,109,500.00)	(87,881,729.64)	2,420,589.86	123,338,875.32		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,602,089,544.64	1,602,089,544.64		1,602,089,544.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,602,089,544.64	1,602,089,544.64		1,602,089,544.64		
d) Other Restatements		9795	(287,647,118.38)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,314,442,426.26	1,602,089,544.64		1,602,089,544.64		
2) Ending Balance, June 30 (E + F1e)			970,332,926.26	1,514,207,815.00		1,725,428,419.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,733,065.00	2,755,945.00		2,755,945.16		
Stores		9712	18,688,122.00	18,580,731.00		18,580,730.92		
Prepaid Expenditures		9713	9,634,372.00	7,166,349.00		7,166,349.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	588,611,885.00	730,505,900.00		911,065,882.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,381,322.00	75,381,322.00		75,381,322.00		
Unassigned/Unappropriated Amount		9790	275,284,160.26	679,817,568.00		710,478,190.88		

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	3,741,263,029.00	3,702,473,749.00	2,123,209,952.00	3,702,478,679.00	4,930.00	0.0%
Education Protection Account State Aid - Current Year		8012	650,848,000.00	625,522,814.00	312,761,419.00	625,522,814.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,822,413.00	6,828,324.00	3,375,452.88	6,828,324.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,840,133.00	7,840,340.00	6,943,184.33	7,840,340.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,017,780,222.00	1,089,918,467.00	556,811,380.80	1,089,918,467.00	0.00	0.0%
Unsecured Roll Taxes		8042	37,675,443.00	37,675,443.00	29,874,652.64	37,675,443.00	0.00	0.0%
Prior Years' Taxes		8043	19,023,094.00	17,137,764.00	39,747,920.91	17,137,764.00	0.00	0.0%
Supplemental Taxes		8044	26,141,394.00	25,588,475.00	13,657,676.89	25,588,475.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	182,057,081.00	144,351,171.00	8,451,104.23	144,351,171.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	27,730,464.00	71,588,427.00	29,337,142.31	71,588,427.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	416,178.16	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	314.00	314.00	0.00	314.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(157.00)	(157.00)	0.00	(157.00)	0.00	0.0%
Subtotal, LCFF Sources			5,717,181,430.00	5,728,925,131.00	3,124,586,064.15	5,728,930,061.00	4,930.00	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	(243,690,934.00)	(247,763,781.00)	(138,509,690.72)	(247,765,175.00)	(1,394.00)	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			5,473,490,496.00	5,481,161,350.00	2,986,076,373.43	5,481,164,886.00	3,536.00	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator 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)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	7,861,114.00	7,861,114.00	1,371,944.23	8,288,895.00	427,781.00	5.4%
TOTAL, FEDERAL REVENUE			7,861,114.00	7,861,114.00	1,371,944.23	8,288,895.00	427,781.00	5.4%
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	16,963,982.00	90,071,074.00	41,977,899.00	90,071,073.00	(1.00)	0.0%
Lottery - Unrestricted and Instructional Materials		8560	71,883,936.00	72,679,822.00	29,793,648.00	74,263,563.00	1,583,741.00	2.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,501,929.00	6,668,303.00	4,692,457.96	6,775,393.00	107,090.00	1.6%
TOTAL, OTHER STATE REVENUE			95,349,847.00	169,419,199.00	76,464,004.96	171,110,029.00	1,690,830.00	1.0%

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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	375,000.00	375,000.00	217,476.90	375,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	20,688,000.00	20,887,485.00	9,989,187.71	20,439,160.00	(448,325.00)	-2.1%
Interest		8660	9,199,518.00	9,199,518.00	5,285,331.61	18,911,501.00	9,711,983.00	105.6%
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	258,000.00	259,150.00	(25,725.42)	259,150.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	44,231,577.00	45,013,051.00	22,690,828.62	39,992,215.41	(5,020,835.59)	-11.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	157.00	157.00	0.00	157.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	49,060,050.00	136,878,950.00	110,833,003.39	138,565,532.00	1,686,582.00	1.2%
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			123,812,302.00	212,613,311.00	148,990,102.81	218,542,715.41	5,929,404.41	2.8%
TOTAL, REVENUES			5,700,513,759.00	5,871,054,974.00	3,212,902,425.43	5,879,106,525.41	8,051,551.41	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)
Certificated Teachers' Salaries		1100	1,756,639,948.00	1,706,187,085.00	924,646,040.72	1,657,678,451.00	48,508,634.00	2.8%
Certificated Pupil Support Salaries		1200	147,601,232.00	162,444,218.00	81,732,526.44	146,612,489.00	15,831,729.00	9.7%
Certificated Supervisors' and Administrators' Salaries		1300	234,228,235.00	244,485,835.00	134,792,738.71	244,838,453.00	(352,618.00)	-0.1%
Other Certificated Salaries		1900	47,733,813.00	59,057,003.00	32,124,755.33	58,580,191.00	476,812.00	0.8%
TOTAL, CERTIFICATED SALARIES			2,186,203,228.00	2,172,174,141.00	1,173,296,061.20	2,107,709,584.00	64,464,557.00	3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,681,610.00	8,757,598.00	3,790,787.68	6,844,834.00	1,912,764.00	21.8%
Classified Support Salaries		2200	253,948,581.00	263,135,634.00	151,987,191.52	259,190,662.00	3,944,972.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	18,494,382.00	18,644,369.00	13,076,293.52	22,457,201.00	(3,812,832.00)	-20.5%
Clerical, Technical and Office Salaries		2400	200,377,344.00	206,305,355.00	133,585,848.66	227,750,522.00	(21,445,167.00)	-10.4%
Other Classified Salaries		2900	63,154,666.00	63,031,410.00	32,666,524.51	60,422,983.00	2,608,427.00	4.1%
TOTAL, CLASSIFIED SALARIES			543,656,585.00	559,874,366.00	335,106,645.89	576,666,202.00	(16,791,836.00)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	308,261,291.00	313,489,824.00	165,475,037.21	299,322,956.00	14,166,868.00	4.5%
PERS		3201-3202	90,770,161.00	89,010,520.00	49,185,496.73	83,497,029.00	5,513,491.00	6.2%
OASDI/Medicare/Alternative		3301-3302	73,425,513.00	74,333,026.00	40,607,551.40	72,130,047.00	2,202,979.00	3.0%
Health and Welfare Benefits		3401-3402	479,746,284.00	478,744,497.00	277,181,353.58	470,774,315.00	7,970,182.00	1.7%
Unemployment Insurance		3501-3502	1,646,592.00	1,700,386.00	757,176.31	1,966,955.00	(266,569.00)	-15.7%
Workers' Compensation		3601-3602	76,235,030.00	76,453,551.00	45,176,708.33	74,895,125.00	1,558,426.00	2.0%
OPEB, Allocated		3701-3702	179,983,711.00	179,376,438.00	101,154,007.06	171,170,393.00	8,206,045.00	4.6%
OPEB, Active Employees		3751-3752	73,100,497.00	72,891,904.00	0.00	71,004,055.00	1,887,849.00	2.6%
Other Employee Benefits		3901-3902	0.00	0.00	(34.88)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,283,169,079.00	1,286,000,146.00	679,537,295.74	1,244,760,875.00	41,239,271.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	162,573,821.00	159,908,298.00	101,909,549.56	178,128,096.00	(18,219,798.00)	-11.4%
Books and Other Reference Materials		4200	3,156,509.00	3,694,155.00	334,989.23	1,056,833.00	2,637,322.00	71.4%
Materials and Supplies		4300	265,832,636.00	131,409,024.64	42,202,093.40	101,228,649.00	30,180,375.64	23.0%
Noncapitalized Equipment		4400	15,078,236.00	33,256,546.00	6,101,023.57	19,816,543.00	13,440,003.00	40.4%
Food		4700	77,493.00	1,458,902.00	23,731.77	1,627,759.00	(168,857.00)	-11.6%
TOTAL, BOOKS AND SUPPLIES			446,718,695.00	329,726,925.64	150,571,387.53	301,857,880.00	27,869,045.64	8.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	57,890,325.00	57,890,325.00	26,971,190.32	56,271,901.00	1,618,424.00	2.8%
Travel and Conferences		5200	4,147,445.00	6,720,059.00	4,099,012.63	4,532,388.00	2,187,671.00	32.6%
Dues and Memberships		5300	2,283,511.00	2,518,962.00	1,305,680.82	2,108,879.00	410,083.00	16.3%
Insurance		5400-5450	40,255,733.00	48,251,063.00	6,041,313.81	50,072,854.00	(1,821,791.00)	-3.8%
Operations and Housekeeping Services		5500	151,997,271.00	141,908,249.00	67,554,163.50	143,270,417.00	(1,362,168.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,447,422.00	17,322,733.00	6,799,148.79	12,998,261.00	4,324,472.00	25.0%
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	(42,398.29)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	168,133,920.00	167,985,686.00	48,942,246.31	125,127,548.00	42,858,138.00	25.5%
Communications		5900	19,412,509.00	19,829,528.00	9,347,099.96	16,556,551.00	3,272,977.00	16.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			460,568,136.00	462,426,605.00	171,017,457.85	410,938,799.00	51,487,806.00	11.1%

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	35,946.00	310,946.00	323.30	19,484.00	291,462.00	93.7%
Buildings and Improvements of Buildings		6200	1,668,039.00	20,044,192.00	3,354,610.49	2,864,005.00	17,180,187.00	85.7%
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	17,311,835.00	41,486,374.00	6,737,403.31	21,940,331.00	19,546,043.00	47.1%
Equipment Replacement		6500	202,935.00	3,880,975.00	0.00	0.00	3,880,975.00	100.0%
TOTAL, CAPITAL OUTLAY			19,218,755.00	65,722,487.00	10,092,337.10	24,823,820.00	40,898,667.00	62.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	118,366.00	103,967.00	546,499.00	84.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	143,630.00	(143,630.00)	New
Payments to County Offices		7142	6,000,000.00	6,000,000.00	0.00	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	1,031,149.00	598,065.40	1,031,149.00	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	46,386.00	46,386.00	0.00	50,407.00	(4,021.00)	-8.7%
Other Debt Service - Principal		7439	759,518.00	759,518.00	0.00	657,849.00	101,669.00	13.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,459,378.00	8,487,519.00	716,431.40	7,987,002.00	500,517.00	5.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(79,672,512.00)	(79,298,221.00)	(9,047,818.66)	(75,974,989.17)	(3,323,231.83)	4.2%
Transfers of Indirect Costs - Interfund		7350	(25,604,427.00)	(26,440,890.00)	(5,094,866.12)	(24,846,997.00)	(1,593,893.00)	6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(105,276,939.00)	(105,739,111.00)	(14,142,684.78)	(100,821,986.17)	(4,917,124.83)	4.7%
TOTAL, EXPENDITURES			4,842,716,917.00	4,778,673,078.64	2,506,194,931.93	4,573,922,175.83	204,750,902.81	4.3%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	20,000,000.00	20,000,000.00	0.00	20,000,000.00	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	0.00	22,702,662.00	354,437.68	17,587,962.00	(5,114,700.00)	-22.5%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000,000.00	42,702,662.00	354,437.68	37,587,962.00	(5,114,700.00)	-12.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	32,508,729.00	33,517,202.00	0.00	31,040,353.00	2,476,849.00	7.4%
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	2,509,852.00	1,049,791.00	0.00	1,253,652.00	(203,861.00)	-19.4%
Other Authorized Interfund Transfers Out		7619	26,478,246.00	26,479,923.00	23,187,833.32	26,113,488.00	366,435.00	1.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			61,496,827.00	61,046,916.00	23,187,833.32	58,407,493.00	2,639,423.00	4.3%
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	200,000.00	300,000.00	300,000.00	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	295,701.00	295,701.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	300,000.00	300,000.00	0.00	0.00	(300,000.00)	-100.0%
(c) TOTAL, SOURCES			300,000.00	300,000.00	200,000.00	595,701.00	295,701.00	98.6%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,160,709,515.00)	(1,162,219,371.00)	(681,653,508.00)	(1,161,621,644.26)	597,726.74	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,160,709,515.00)	(1,162,219,371.00)	(681,653,508.00)	(1,161,621,644.26)	597,726.74	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,201,906,342.00)	(1,180,263,625.00)	(704,286,903.64)	(1,181,845,474.26)	(1,581,849.26)	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	637,818,621.00	700,474,269.00	266,124,465.42	577,792,943.00	(122,681,326.00)	-17.5%
3) Other State Revenue		8300-8599	794,838,797.00	771,575,898.00	349,372,318.09	760,742,516.00	(10,833,382.00)	-1.4%
4) Other Local Revenue		8600-8799	10,036,769.00	10,654,594.00	6,690,344.54	10,849,474.00	194,880.00	1.8%
5) TOTAL, REVENUES			1,442,694,187.00	1,482,704,761.00	622,187,128.05	1,349,384,933.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	683,998,918.00	743,116,287.00	440,259,278.82	730,393,535.00	12,722,752.00	1.7%
2) Classified Salaries		2000-2999	371,387,838.00	391,061,359.00	220,065,462.31	403,639,445.00	(12,578,086.00)	-3.2%
3) Employee Benefits		3000-3999	792,172,039.00	765,556,554.00	325,128,511.80	769,686,864.00	(4,130,310.00)	-0.5%
4) Books and Supplies		4000-4999	328,199,850.55	266,144,699.25	32,736,485.15	117,956,018.90	148,188,680.35	55.7%
5) Services and Other Operating Expenditures		5000-5999	370,816,093.00	405,803,962.18	175,343,320.06	439,023,700.00	(33,219,737.82)	-8.2%
6) Capital Outlay		6000-6999	582,348.00	21,695,628.00	6,222,517.74	2,253,977.00	19,441,651.00	89.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	79,672,512.00	79,298,221.00	9,047,818.66	75,974,989.17	3,323,231.83	4.2%
9) TOTAL, EXPENDITURES			2,626,829,598.55	2,672,676,710.43	1,208,803,394.54	2,538,928,529.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,184,135,411.55)	(1,189,971,949.43)	(586,616,266.49)	(1,189,543,596.07)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	16,142.00	70,280.06	85,280.00	69,138.00	428.3%
b) Transfers Out		7600-7629	0.00	2,478.00	106,559.48	5,909.00	(3,431.00)	-138.5%
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	1,160,709,515.00	1,162,219,371.00	681,653,508.00	1,161,621,644.26	(597,726.74)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,160,709,515.00	1,162,233,035.00	681,617,228.58	1,161,701,015.26		

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)			(23,425,896.55)	(27,738,914.43)	95,000,962.09	(27,842,580.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	163,053,900.43	163,053,900.43		163,053,900.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,053,900.43	163,053,900.43		163,053,900.43		
d) Other Restatements		9795	10,986,981.64	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,040,882.07	163,053,900.43		163,053,900.43		
2) Ending Balance, June 30 (E + F1e)			150,614,985.52	135,314,986.00		135,211,319.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			150,614,985.52	135,314,986.00		135,211,319.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	115,900,896.00	116,713,683.00	64,722,894.00	116,700,732.00	(12,951.00)	0.0%
Special Education Discretionary Grants		8182	28,497,692.00	29,935,051.00	415,511.19	24,780,987.00	(5,154,064.00)	-17.2%
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	173,055.00	23,053.98	50,000.00	(123,055.00)	-71.1%
Interagency Contracts Between LEAs		8285	1,071,350.00	1,809,450.00	1,298,387.41	2,552,146.00	742,696.00	41.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	342,855,568.00	409,573,359.00	153,878,232.39	312,946,135.00	(96,627,224.00)	-23.6%
Title I, Part D, Local Delinquent Programs	3025	8290	1,463,174.00	1,096,645.00	769,127.07	1,095,984.00	(661.00)	-0.1%
Title II, Part A, Educator Quality	4035	8290	36,984,107.00	36,029,829.00	13,334,641.12	30,638,155.00	(5,391,674.00)	-15.0%

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)
Title III, Part A, Immigrant Education Program	4201	8290	2,949,261.00	3,574,180.00	1,040,611.18	1,817,355.00	(1,756,825.00)	-49.2%
Title III, Part A, English Learner Program	4203	8290	15,013,115.00	17,439,362.00	5,653,895.69	11,068,212.00	(6,371,150.00)	-36.5%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	34,376,877.00	36,568,459.00	12,694,555.96	33,573,271.00	(2,995,188.00)	-8.2%
Career and Technical Education	3500-3599	8290	6,261,572.00	5,809,778.00	331,783.12	5,281,138.00	(528,640.00)	-9.1%
All Other Federal Revenue	All Other	8290	52,445,009.00	41,751,418.00	11,961,772.31	37,288,828.00	(4,462,590.00)	-10.7%
TOTAL, FEDERAL REVENUE			637,818,621.00	700,474,269.00	266,124,465.42	577,792,943.00	(122,681,326.00)	-17.5%
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	359,665,067.00	358,857,474.00	197,265,114.00	358,857,474.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	1,723,920.00	3,086,253.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	22,463,730.00	23,894,736.00	3,168,372.20	26,409,710.00	2,514,974.00	10.5%
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	60,263,753.00	80,359,065.00	54,433,763.32	78,406,928.00	(1,952,137.00)	-2.4%
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	20,225,231.00	54,720,744.00	54,720,744.32	13,760,382.00	(40,960,362.00)	-74.9%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,136,961.00	3,401,281.00	820,530.70	1,500,796.00	(1,900,485.00)	-55.9%
California Clean Energy Jobs Act	6230	8590	30,096,000.00	29,222,985.00	0.00	29,222,985.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	130,100.00	110,099.99	130,100.00	0.00	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	297,901,802.00	217,903,260.00	37,129,773.56	249,367,888.00	31,464,628.00	14.4%
TOTAL, OTHER STATE REVENUE			794,838,797.00	771,575,898.00	349,372,318.09	760,742,516.00	(10,833,382.00)	-1.4%

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	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	800,000.00	800,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,036,769.00	10,654,594.00	6,587,240.20	9,946,370.00	(708,224.00)	-6.6%
Tuition		8710	0.00	0.00	103,104.34	103,104.00	103,104.00	New
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			10,036,769.00	10,654,594.00	6,690,344.54	10,849,474.00	194,880.00	1.8%
TOTAL, REVENUES			1,442,694,187.00	1,482,704,761.00	622,187,128.05	1,349,384,933.00	(133,319,828.00)	-9.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	411,660,911.00	443,677,449.00	281,747,594.82	452,544,325.00	(8,866,876.00)	-2.0%
Certificated Pupil Support Salaries		1200	127,436,895.00	135,433,768.00	71,119,052.60	124,205,168.00	11,228,600.00	8.3%
Certificated Supervisors' and Administrators' Salaries		1300	63,332,470.00	71,210,782.00	39,958,378.10	68,220,210.00	2,990,572.00	4.2%
Other Certificated Salaries		1900	81,568,642.00	92,794,288.00	47,434,253.30	85,423,832.00	7,370,456.00	7.9%
TOTAL, CERTIFICATED SALARIES			683,998,918.00	743,116,287.00	440,259,278.82	730,393,535.00	12,722,752.00	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	221,958,251.00	217,744,283.00	123,820,844.92	222,644,839.00	(4,900,556.00)	-2.3%
Classified Support Salaries		2200	79,068,869.00	80,587,291.00	49,569,962.06	95,581,085.00	(14,993,794.00)	-18.6%
Classified Supervisors' and Administrators' Salaries		2300	2,761,484.00	3,053,759.00	1,713,347.25	2,908,688.00	145,071.00	4.8%
Clerical, Technical and Office Salaries		2400	35,143,266.00	40,604,440.00	18,673,943.87	33,402,615.00	7,201,825.00	17.7%
Other Classified Salaries		2900	32,455,968.00	49,071,586.00	26,287,364.21	49,102,218.00	(30,632.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			371,387,838.00	391,061,359.00	220,065,462.31	403,639,445.00	(12,578,086.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	312,084,369.00	287,430,309.00	59,858,137.21	301,155,772.00	(33,725,463.00)	-12.6%
PERS		3201-3202	52,408,946.00	52,840,802.00	29,725,964.66	53,843,292.00	(1,002,490.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	40,686,250.00	43,866,042.00	23,736,552.68	41,584,760.00	2,281,282.00	5.2%
Health and Welfare Benefits		3401-3402	247,094,037.00	257,011,208.00	140,471,929.08	225,370,002.00	31,641,206.00	12.3%
Unemployment Insurance		3501-3502	647,610.00	702,642.00	330,529.80	777,179.00	(74,537.00)	-10.6%
Workers' Compensation		3601-3602	31,961,430.00	31,753,968.00	19,877,919.42	32,680,089.00	(926,121.00)	-2.9%
OPEB, Allocated		3701-3702	75,476,894.00	78,781,359.00	51,127,467.99	80,169,638.00	(1,388,279.00)	-1.8%
OPEB, Active Employees		3751-3752	31,812,503.00	33,170,224.00	0.00	34,106,121.00	(935,897.00)	-2.8%
Other Employee Benefits		3901-3902	0.00	0.00	10.96	11.00	(11.00)	New
TOTAL, EMPLOYEE BENEFITS			792,172,039.00	765,556,554.00	325,128,511.80	769,686,864.00	(4,130,310.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	22,468,590.00	23,899,596.00	(86,286.94)	26,409,963.00	(2,510,367.00)	-10.5%
Books and Other Reference Materials		4200	37,479.00	9,343,019.00	204,574.83	7,345,460.00	1,997,559.00	21.4%
Materials and Supplies		4300	302,051,357.55	220,285,861.25	28,914,166.34	75,940,218.90	144,345,642.35	65.5%
Noncapitalized Equipment		4400	3,517,399.00	12,468,356.00	3,694,466.72	8,181,480.00	4,286,876.00	34.4%
Food		4700	125,025.00	147,867.00	9,564.20	78,897.00	68,970.00	46.6%
TOTAL, BOOKS AND SUPPLIES			328,199,850.55	266,144,699.25	32,736,485.15	117,956,018.90	148,188,680.35	55.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	299,964,798.00	303,627,772.00	128,874,938.12	310,737,587.00	(7,109,815.00)	-2.3%
Travel and Conferences		5200	1,579,200.00	4,812,553.00	1,934,505.75	4,226,451.00	586,102.00	12.2%
Dues and Memberships		5300	400.00	339,436.00	79,174.60	209,196.00	130,240.00	38.4%
Insurance		5400-5450	0.00	21.00	0.00	21.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	15,000.00	28,458.66	62,778.00	(47,778.00)	-318.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,297,933.00	13,797,600.00	3,236,044.07	5,797,320.00	8,000,280.00	58.0%
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	58,836,943.00	82,884,203.18	41,116,578.21	117,630,020.00	(34,745,816.82)	-41.9%
Communications		5900	136,819.00	327,377.00	73,620.65	360,327.00	(32,950.00)	-10.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			370,816,093.00	405,803,962.18	175,343,320.06	439,023,700.00	(33,219,737.82)	-8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	16,170,023.00	5,475,154.13	51,110.00	16,118,913.00	99.7%
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	572,348.00	5,525,605.00	747,363.61	2,202,867.00	3,322,738.00	60.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			582,348.00	21,695,628.00	6,222,517.74	2,253,977.00	19,441,651.00	89.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	79,672,512.00	79,298,221.00	9,047,818.66	75,974,989.17	3,323,231.83	4.2%
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			79,672,512.00	79,298,221.00	9,047,818.66	75,974,989.17	3,323,231.83	4.2%
TOTAL, EXPENDITURES			2,626,829,598.55	2,672,676,710.43	1,208,803,394.54	2,538,928,529.07	133,748,181.36	5.0%

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)
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	16,142.00	70,280.06	85,280.00	69,138.00	428.3%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	16,142.00	70,280.06	85,280.00	69,138.00	428.3%
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	2,478.00	106,559.48	5,909.00	(3,431.00)	-138.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,478.00	106,559.48	5,909.00	(3,431.00)	-138.5%
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	1,160,709,515.00	1,162,219,371.00	681,653,508.00	1,161,621,644.26	(597,726.74)	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,160,709,515.00	1,162,219,371.00	681,653,508.00	1,161,621,644.26	(597,726.74)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			1,160,709,515.00	1,162,233,035.00	681,617,228.58	1,161,701,015.26	532,019.74	0.0%

Resource	Description	2017-18 Projected Year Totals
5640	Medi-Cal Billing Option	4,585,992.15
5650	FEMA Public Assistance Funds	79,318.01
5810	Other Restricted Federal	6,360,707.40
6230	California Clean Energy Jobs Act	104,800,609.18
6264	Educator Effectiveness (15-16)	925,871.45
6500	Special Education	3,294,596.93
6510	Special Ed: Early Ed Individuals with Excepti	109,843.00
7338	College Readiness Block Grant	11,575,314.38
7810	Other Restricted State	371,093.64
9010	Other Restricted Local	3,107,973.48
Total, Restricted Balance		135,211,319.62

**GENERAL FUND
SECOND INTERIM FINANCIAL REPORT
2017-18**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 There are no significant differences between the budget and projections since the same assumptions and factors for the LCFF revenues are used for both periods.

- A-2 The \$122.3 million difference in the federal revenues is mainly due to grants that are recognized when expenditures are incurred, such as Title I, Title II, Title III, and Special Education Discretionary grants.

- A-3 The other state revenues are less by \$9.1 million than the budget mainly because of lower spending in expenditure-driven grants like Career Technical Education Incentive Grant, \$40.9 million; After School Education and Safety (ASES), \$1.9 million; Tobacco-Use Prevention Education, \$1.9 million, California Partnership Academies, \$2.1 million; partially offset by higher STRS on Behalf Contribution, \$37.6 million and net increase in other state revenues of \$0.1 million.

- A-4 The other local revenues are projected to be higher by \$6.1 million due to higher interest earnings of \$10.5 million, miscellaneous income of \$1.0 million, partially offset by lower charter fees of \$5.0 million and net decrease in other local income of \$0.4 million.

Expenditures

- B-1 The difference in Certificated Salaries is primarily due to lower projected expenditures for certificated teachers' salaries and certificated pupil support salaries in school discretionary and targeted student population programs.

- B-2 The Classified Salaries are up mainly because of higher projected expenditures for clerical, technical and office salaries and classified support salaries.

- B-3 The change in Employee Benefits is largely due to lower health and welfare benefits based on the new health benefits agreement which maintains the contribution rates at the 2017 level; lower contributions to the retirement systems resulting from the change in projected salaries; partially offset by a higher STRS on behalf contribution by the state, as recalculated using the more recent actuarial report.

- B-4 The expenditures in Books and Supplies are generally lower as a result of the projected under-spending in materials and supplies, mostly from federal and state grants that are not anticipated to be fully spent this year and will carry over into the next fiscal year.

Continued

- B-5 The under-spending in Services and Other Operating Expenditures is mainly due to lower projected expenditures in rentals, leases, repairs, and non-capitalized improvements and professional/consulting services and operating expenditures.
- B-6 The difference in Capital Outlay is primarily due to the change in expenditures forecast for buildings and improvements of buildings and equipment.
- B-7 Other Outgo is projected to be spent at budgeted level.
- B-8 Transfers of Indirect Costs are projected to be lower due to lower spending in other funds.

Other Financing Sources/Uses

- D-1a The \$5.0 million lower Transfers In relates to the unspent portion of the Measure Q funding for bus purchase.
- D-1b The lower Transfers Out is primarily due to a decreased projected encroachment from other funds.
- D-2 The \$0.3 million in other financing sources represents proceeds from capital leases.

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)	447,954.71	447,945.01	437,205.65	447,945.01	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)	447,954.71	447,945.01	437,205.65	447,945.01	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	144.91	144.91	144.91	144.91	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	287.31	287.31	287.31	287.31	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)	432.22	432.22	432.22	432.22	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	448,386.93	448,377.23	437,637.87	448,377.23	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	40,789.77	40,386.56	40,386.56	40,386.56	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)	40,789.77	40,386.56	40,386.56	40,386.56	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	108,682.46	107,464.13	107,465.43	107,464.13	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	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	108,682.46	107,464.13	107,465.43	107,464.13	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	149,472.23	147,850.69	147,851.99	147,850.69	0.00	0%

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2017-18**

REVENUES

Major Assumptions For Revenues

1. Norm Day Enrollment		
Non-charter Schools		458,611
Fiscally-dependent (locally-funded) charter schools		42,171
Fiscally-independent (locally-funded) charter schools		112,492
	Total	<u><u>613,274</u></u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools (includes County ADA)		448,464.72
Locally-funded charter schools		40,386.56
	Total	<u><u>488,851.28</u></u>
3. Funded COLA		
LCFF		1.56%
Special Education (AB602)		1.56%
4. Rates used in LCFF Base Grant:		
K-3		\$7,941
4-6		\$7,301
7-8		\$7,518
9-12		\$8,939
5. Unduplicated student count percentage to enrollment (3-year rolling average)		
Non-charter Schools		85.50%
Fiscally-dependent (locally-funded) charter schools		<i>varies per school</i>
6. GAP Funding		44.97%
7. Education Protection Act (in millions)		
Non-charter Schools	\$	587.25
Fiscally-dependent (locally-funded) charter schools		38.27
	Total	<u><u>\$625.52</u></u>
8. California State Lottery - Rates Per ADA		
Unrestricted		\$146.00
Restricted		\$48.00
9. Mandate Block Grant (Rate per ADA)		
Non-charter schools – K-8		\$30.34
Non-charter schools – 9-12		\$58.25
Locally-funded charter schools – K-8		\$15.90
Locally-funded charter schools – 9-12		\$44.04

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2017-18**

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

The District does not plan to issue 2017-18 TRANS.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2017-18 are based on actual expenditures through January 31, 2018, and the remaining five months were projected based on expenditure patterns in FY 2016-17, supplemented by specific information about factors that would cause expenditures to vary from prior 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	14.430%	
PERS	15.531%	Safety PERS Members 33.138%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.050%	
Workers' Comp.	2.800%	
PARS	3.750%	

RESTRICTED MAINTENANCE ACCOUNT (RMA) CONTRIBUTIONS

The contribution amount for the current fiscal year is projected to be \$251.1 million. The residual balance in FY 2017 of \$4.1 million was carried over into the current year and is added to the current year contribution to fund the projected expenditures of \$255.2 million.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. The debt service payment coming from the general fund is estimated at \$26.1 million. This includes the \$3.5 million unspent balance from COPs issued in prior years. The debt service payments will be recorded in fund 56, Capital Services Fund.

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 \$1,860.6 million, which is \$95.5 million higher than the audited ending balance for 2016-17.

Object	JANUARY	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	
										Beginning Balance
ACTUALS THROUGH THE MONTH OF										
(Enter Month Name)										
A. BEGINNING CASH										
B. RECEIPTS	2,034,871,399.00	1,576,056,014.00	1,262,831,551.00	1,238,955,747.00	1,185,681,978.00	1,763,286,636.00	1,806,694,256.00			
LCFF/Revenue Limit Sources										
Principal Apportionment	192,586,494.00	192,586,494.00	506,128,366.00	346,655,683.00	503,036,391.00	348,322,260.00	315,853,745.00			
Property Taxes	24,537,689.00	49,452,076.00	5,534.00	0.00	459,438,689.00	132,990,490.00	75,635,187.00			
Miscellaneous Funds	(9,827,517.00)	(10,507.00)	(48,383,407.00)	(18,947,193.00)	0.00	(28,977,791.00)	(30,112,487.00)			
Federal Revenue	3,516,468.00	4,186,011.00	102,627,618.00	71,931,311.00	26,012,992.00	76,725,171.00	37,587,255.00			
Other State Revenue	18,443,909.00	27,349,758.00	78,349,338.00	42,654,785.00	106,903,771.00	32,902,547.00	59,800,923.00			
Other Local Revenue	2,805,772.00	2,226,943.00	11,359,160.00	65,073,421.00	10,414,393.00	9,792,441.00	11,651,453.00			
Interfund Transfers In	111,720,376.00	108,720,376.00	96,720,376.00	96,814,488.00	109,125,814.00	99,152,616.00	95,961,025.00			
All Other Financing Sources	10,574,542.00	7,417,521.00	16,398,937.00	12,701,043.00	44,309,939.00	(20,694,122.00)	8,276,912.00			
TOTAL RECEIPTS	354,357,733.00	391,928,872.00	763,205,922.00	616,893,538.00	1,259,241,989.00	650,213,612.00	574,654,013.00			
C. DISBURSEMENTS										
Certificated Salaries	609,294,242.00	487,083,782.00	582,128,938.00	413,837,916.00	453,781,736.00	405,993,133.00	522,614,108.00			
Classified Salaries	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			
Books and Supplies	105,708,781.00	76,350,250.00	129,475,649.00	84,480,840.00	103,760,518.00	122,048,484.00	103,126,279.00			
Services	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			
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Interfund Transfers Out	98,355,903.00	96,721,603.00	108,237,068.00	105,220,376.00	99,570,088.00	102,866,705.00	107,401,102.00			
All Other Financing Uses	(185,808.00)	44,997,500.00	(32,759,929.00)	448,134.00	24,524,989.00	(24,102,330.00)	19,585.00			
TOTAL DISBURSEMENTS	813,173,118.00	705,153,135.00	787,081,726.00	603,987,266.00	681,637,331.00	606,805,992.00	733,161,074.00			
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	6,352,499.00									
Accounts Receivable	288,680,889.00									
Due From Other Funds	27,000,000.00									
Stores	18,580,731.00									
Prepaid Expenditures	2,166,349.00									
Other Current Assets	0.00									
Deferred Outflows of Resources	0.00									
SUBTOTAL	342,780,468.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows										
Accounts Payable	544,512,407.00									
Due To Other Funds	0.00									
Current Loans	0.00									
Unearned Revenues	67,996,014.00									
Deferred Inflows of Resources	0.00									
SUBTOTAL	612,508,421.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS	(269,727,953.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)										
	(458,815,385.00)	(313,224,463.00)	(23,875,804.00)	12,896,272.00	577,604,658.00	43,407,620.00	(158,507,061.00)			
F. ENDING CASH (A + E)										
	1,576,056,014.00	1,262,831,551.00	1,238,955,747.00	1,251,852,019.00	1,185,681,978.00	1,806,694,256.00	1,648,187,195.00			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH								
JANUARY	1,848,187,195.00	1,684,798,068.00	1,824,576,640.00	1,861,819,706.00				
B. RECEIPTS								
LFFF/Revenue Limit Sources	472,234,445.00	315,853,745.00	315,853,745.00	472,234,442.00	49,132,717.00	(49,132,717.00)	4,328,001,493.00	4,328,001,493.00
Principal Apportionment	4,644,266.00	281,044,433.00	248,941,435.00	115,177,794.00	(55,683,883.00)	55,683,883.00	1,400,928,411.00	1,400,928,411.00
Property Taxes	(22,144,648.00)	(22,144,648.00)	(22,144,648.00)	(25,982,054.00)	(52,053,581.00)	52,053,581.00	(247,765,018.00)	(247,765,018.00)
Miscellaneous Funds	100,250,537.00	11,885,953.00	25,037,823.00	110,700,427.00	177,713,054.00	(177,719,905.00)	586,081,838.00	586,081,838.00
Federal Revenue	59,785,614.00	115,727,234.00	81,304,944.00	202,587,068.00	401,372,855.00	(401,290,103.00)	931,852,545.00	931,852,545.00
Other State Revenue	20,020,784.00	7,646,041.00	10,368,965.00	12,719,357.00	184,163,709.41	(150,002,234.00)	229,392,189.41	229,392,189.41
Other Local Revenue	84,758,814.00	82,166,971.00	78,660,636.00	61,522,014.00	(1,091,574,443.00)		37,673,242.00	37,673,242.00
Interfund Transfers In	19,914,463.00	27,438,718.00	(16,620,903.00)	(11,337,925.00)	(170,237,476.00)		595,701.00	595,701.00
All Other Financing Sources	739,464,275.00	819,618,455.00	721,401,997.00	937,601,123.00	(557,167,047.59)	(670,407,495.00)	7,266,760,401.41	7,266,760,401.41
C. DISBURSEMENTS								
Certificated Salaries	490,745,080.00	469,971,494.00	492,157,361.00	384,085,327.00	577,552,731.00	(578,067,855.00)	5,832,856,505.00	2,838,103,119.00
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,305,647.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,014,447,739.00
Books and Supplies	107,981,980.00	116,129,075.00	100,841,563.00	108,848,541.00	412,531,295.90	(412,550,821.00)	1,279,994,199.90	419,813,898.90
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	849,962,499.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,077,797.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,859,995.00)
Interfund Transfers Out	104,095,859.00	93,719,699.00	91,628,334.00	154,201,673.00	(1,214,681,166.00)		58,413,402.00	58,413,402.00
All Other Financing Uses	30,483.00	19,615.00	(488,327.00)	(13,074,067.00)	22,632,934.00		0.00	0.00
TOTAL DISBURSEMENTS	702,853,402.00	679,639,883.00	684,158,931.00	634,081,474.00	(201,964,205.10)	(990,618,676.00)	7,171,264,106.90	7,171,264,106.90
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury					(3,586,554.00)	6,352,499.00	2,765,945.00	
Accounts Receivable					34,237,376.00	288,680,889.00	322,918,265.00	
Due From Other Funds					0.00	27,000,000.00	27,000,000.00	
Stores					0.00	18,590,731.00	18,590,731.00	
Prepaid Expenditures					0.00	2,166,349.00	2,166,349.00	
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	30,650,822.00	342,780,468.00	373,431,290.00	
Liabilities and Deferred Inflows								
Accounts Payable					65,642,483.00	544,512,407.00	610,154,890.00	
Due To Other Funds					0.00	0.00	0.00	
Current Loans					0.00	0.00	0.00	
Unearned Revenues					0.00	67,996,014.00	67,996,014.00	
Deferred Inflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	65,642,483.00	612,508,421.00	678,150,904.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	(34,991,661.00)	(269,727,953.00)	(304,719,614.00)	
E. NET INCREASE/DECREASE (B - C + D)	36,610,873.00	139,778,572.00	37,243,066.00	303,539,649.00	(390,194,903.49)	50,483,228.00	(209,223,319.49)	95,496,294.51
F. ENDING CASH (A + E)	1,884,798,068.00	1,824,576,640.00	1,861,819,706.00	2,165,359,355.00			1,825,648,079.51	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	2,165,359,355.00	1,939,715,813.00	1,457,707,006.00	1,420,393,184.00	1,311,234,544.00	1,266,883,690.00	1,713,314,321.00	1,778,821,254.00
B. RECEIPTS								
LCFF/Revenue Limit Sources	219,611,980.00	219,611,980.00	494,002,640.00	395,301,563.00	395,301,563.00	494,436,157.00	404,905,643.00	341,363,230.00
Principal Apportionment	26,393,210.00	60,329,699.00	385,849.00	(148,481.00)	23,083,096.00	406,399,090.00	116,435,350.00	75,228,514.00
Property Taxes	(15,501,927.00)	(33,028,571.00)	(21,728,155.00)	(13,636,119.00)	(21,483,638.00)	(21,483,638.00)	8,092,719.00	(45,501,895.00)
Miscellaneous Funds	4,170,719.00	13,478,361.00	121,587,413.00	2,062,814.00	12,188,718.00	81,889,180.00	21,386,345.00	65,438,656.00
Federal Revenue	99,106,501.00	52,758,941.00	38,158,495.00	69,330,245.00	117,046,846.00	49,878,867.00	81,875,817.00	103,108,174.00
Other State Revenue	2,494,347.00	7,371,545.00	6,517,881.00	8,441,266.00	5,088,388.00	7,670,020.00	6,339,870.00	12,314,067.00
Other Local Revenue	108,173,166.00	95,776,036.00	95,753,643.00	105,977,749.00	113,696,552.00	96,322,157.00	108,443,434.00	101,231,837.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	444,447,996.00	416,297,991.00	734,677,766.00	567,328,837.00	644,921,525.00	1,115,111,833.00	747,479,178.00	653,182,583.00
TOTAL RECEIPTS	444,447,996.00	416,297,991.00	734,677,766.00	567,328,837.00	644,921,525.00	1,115,111,833.00	747,479,178.00	653,182,583.00
C. DISBURSEMENTS								
Certificated Salaries	440,378,241.00	703,343,798.00	515,989,390.00	490,964,197.00	479,447,460.00	488,245,439.00	447,042,002.00	543,007,941.00
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	131,942,057.00	98,723,224.00	128,648,438.00	66,533,162.00	91,197,828.00	71,679,928.00	125,920,838.00	77,020,057.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	97,771,240.00	96,239,776.00	127,353,760.00	118,990,118.00	118,627,091.00	108,755,835.00	109,009,405.00	103,432,104.00
TOTAL DISBURSEMENTS	670,091,538.00	898,306,798.00	771,991,588.00	676,487,477.00	689,272,379.00	668,681,202.00	681,972,245.00	723,460,102.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	2,765,945.00							
Accounts Receivable	322,918,265.00							
Due From Other Funds	27,000,000.00							
Stores	18,580,731.00							
Prepaid Expenditures	2,166,349.00							
Other Current Assets	0.00							
Deferred Outflows of Resources	0.00							
SUBTOTAL	373,431,290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	610,154,890.00							
Due To Other Funds	0.00							
Current Loans	0.00							
Unearned Revenues	67,995,014.00							
Deferred Inflows of Resources	0.00							
SUBTOTAL	678,150,904.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	(304,719,614.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	(225,643,542.00)	(482,008,807.00)	(37,313,822.00)	(109,158,640.00)	(44,350,854.00)	446,430,631.00	65,506,933.00	(70,277,519.00)
F. ENDING CASH (A + E)	1,939,715,813.00	1,457,707,006.00	1,420,393,184.00	1,311,234,544.00	1,266,883,690.00	1,713,314,321.00	1,778,821,254.00	1,708,543,735.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH								
JANUARY	1,708,543,735.00	1,683,130,746.00	1,764,597,740.00	1,930,584,031.00				
B. RECEIPTS								
LFFF/Revenue Limit Sources	434,893,621.00	341,363,230.00	341,363,230.00	419,563,546.00	49,132,716.00	(49,132,717.00)	4,501,718,382.00	4,501,718,382.00
Principal Apportionment	4,614,726.00	279,559,654.00	300,044,311.00	105,178,738.00	(55,683,883.00)	55,683,883.00	1,397,503,756.00	1,397,503,756.00
Property Taxes	(22,777,118.00)	(22,777,109.00)	(22,777,118.00)	(27,203,188.00)	(52,053,581.00)	52,053,581.00	(259,805,757.00)	(259,805,757.00)
Miscellaneous Funds	89,695,126.00	12,067,073.00	69,498,416.00	92,446,482.00	177,713,054.00	(177,713,054.00)	585,909,113.00	585,909,113.00
Federal Revenue	69,868,016.00	101,151,491.00	74,496,185.00	142,952,362.00	391,051,863.00	(401,372,855.00)	989,410,948.00	989,410,948.00
Other State Revenue	19,938,533.00	5,444,797.00	7,383,809.00	37,647,850.00	182,856,181.00	(184,163,709.00)	125,344,845.00	125,344,845.00
Other Local Revenue	99,998,013.00	87,398,855.00	93,882,628.00	136,963,732.00	(1,223,617,802.00)	0.00	20,000,000.00	20,000,000.00
Interfund Transfers In	0.00	0.00	0.00	25,000,000.00	(4,849,078.00)	0.00	20,150,922.00	20,150,922.00
All Other Financing Sources	696,230,917.00	804,207,991.00	863,891,461.00	932,549,532.00	(535,450,530.00)	(704,644,871.00)	7,380,232,209.00	7,380,232,209.00
C. DISBURSEMENTS								
TOTAL RECEIPTS	512,332,384.00	489,102,666.00	511,362,688.00	278,259,463.00	577,552,731.00	(577,552,731.00)	5,899,475,669.00	5,899,475,669.00
Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	109,062,516.00	143,382,035.00	102,730,273.00	150,995,278.00	412,551,296.00	(412,531,296.00)	1,297,835,634.00	1,297,835,634.00
Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	100,249,006.00	90,256,296.00	83,812,209.00	148,503,162.00	(1,248,636,023.00)	0.00	54,363,979.00	54,363,979.00
All Other Financing Uses	721,843,906.00	722,740,997.00	697,905,170.00	577,757,903.00	(258,551,996.00)	(990,084,027.00)	7,251,675,282.00	7,251,675,282.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury					0.00	2,765,945.00	2,765,945.00	
Accounts Receivable					(11,628,524.00)	322,918,264.00	311,289,740.00	
Due From Other Funds					0.00	27,000,000.00	27,000,000.00	
Stores					0.00	18,580,731.00	18,580,731.00	
Prepaid Expenditures					0.00	2,166,349.00	2,166,349.00	
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	(11,628,524.00)	373,431,289.00	361,802,765.00	
Liabilities and Deferred Inflows								
Accounts Payable					(20,169,146.00)	610,154,890.00	589,985,744.00	
Due To Other Funds					0.00	0.00	0.00	
Current Loans					0.00	0.00	0.00	
Unearned Revenues					0.00	67,996,014.00	67,996,014.00	
Deferred Inflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	(20,169,146.00)	678,150,904.00	657,981,758.00	
Nonoperating								
Suspense Cleaning							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	8,540,622.00	(304,719,615.00)	(296,178,993.00)	
E. NET INCREASE/DECREASE (B - C + D)	(25,412,989.00)	81,466,994.00	165,986,291.00	354,791,629.00	(268,357,812.00)	(19,280,459.00)	(167,622,066.00)	128,556,927.00
F. ENDING CASH (A + E)	1,683,130,746.00	1,764,597,740.00	1,930,584,031.00	2,285,375,660.00			1,997,737,289.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
SECOND INTERIM FINANCIAL REPORT
FY 2017-18**

BALANCES	The balances do not include amounts held in the Payroll Agency Fund.
RECEIPTS	Revenues and other receipts are primarily based on FY 2017-18 Actuals as of January 2018 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 2017 to January 2018.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals as of January 2018 and projected salaries and benefits for the rest of FY 2017-18.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on FY 2017-18 Actuals as of January 2018 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 2017-18 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)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	5,481,164,886.00	2.89%	5,639,416,381.00	-0.81%	5,593,884,464.00
2. Federal Revenues	8100-8299	586,081,838.00	-0.03%	585,909,113.00	-0.01%	585,842,524.00
3. Other State Revenues	8300-8599	931,852,545.00	6.18%	989,410,948.00	-18.75%	803,865,759.00
4. Other Local Revenues	8600-8799	229,392,189.41	-45.36%	125,344,845.00	-6.06%	117,750,015.00
5. Other Financing Sources						
a. Transfers In	8900-8929	37,673,242.00	-46.91%	20,000,000.00	0.00%	20,000,000.00
b. Other Sources	8930-8979	595,701.00	-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)		7,266,760,401.41	1.28%	7,360,081,287.00	-3.24%	7,121,342,762.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,838,103,119.00		2,866,111,400.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				28,008,281.00		(23,071,729.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,838,103,119.00	0.99%	2,866,111,400.00	-0.80%	2,843,039,671.00
2. Classified Salaries						
a. Base Salaries				980,305,647.00		968,692,030.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,613,617.00)		(8,714,752.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	980,305,647.00	-1.18%	968,692,030.00	-0.90%	959,977,278.00
3. Employee Benefits	3000-3999	2,014,447,739.00	2.49%	2,064,672,239.00	3.13%	2,129,232,625.00
4. Books and Supplies	4000-4999	419,813,898.90	-0.89%	416,096,688.00	-11.39%	368,692,027.00
5. Services and Other Operating Expenditures	5000-5999	849,962,499.00	3.03%	875,694,639.00	-0.42%	872,053,436.00
6. Capital Outlay	6000-6999	27,077,797.00	-77.68%	6,044,308.00	-1.12%	5,976,620.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,987,002.00	5.04%	8,389,873.00	0.00%	8,389,873.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(24,846,997.00)	14.87%	(28,540,794.00)	-3.25%	(27,614,078.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	58,413,402.00	-6.93%	54,363,979.00	3.68%	56,362,368.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,171,264,106.90	0.84%	7,231,524,362.00	-0.21%	7,216,109,820.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		95,496,294.51		128,556,925.00		(94,767,058.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,765,143,445.07		1,860,639,739.58		1,989,196,664.58
2. Ending Fund Balance (Sum lines C and D1)		1,860,639,739.58		1,989,196,664.58		1,894,429,606.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	28,503,025.08		28,503,025.00		28,503,025.00
b. Restricted	9740	135,211,319.62		111,963,503.62		87,590,825.62
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	911,065,882.00		1,300,692,705.00		1,686,502,569.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,381,322.00		74,700,929.00		75,891,796.00
2. Unassigned/Unappropriated	9790	710,478,190.88		473,336,501.96		15,941,390.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,860,639,739.58		1,989,196,664.58		1,894,429,606.58

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	75,381,322.00		74,700,929.00		75,891,796.00
c. Unassigned/Unappropriated	9790	710,478,190.88		473,336,501.96		15,941,390.96
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)		785,859,512.88		548,037,430.96		91,833,186.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.96%		7.58%		1.27%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		477,592.21		462,472.71		447,820.11
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,171,264,106.90		7,231,524,362.00		7,216,109,820.00
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)		7,171,264,106.90		7,231,524,362.00		7,216,109,820.00
d. Reserve Standard Percentage Level (Refer to Form 01 CSI, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		71,712,641.07		72,315,243.62		72,161,098.20
f. Reserve Standard - By Amount (Refer to Form 01 CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		71,712,641.07		72,315,243.62		72,161,098.20
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)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	5,481,164,886.00	2.89%	5,639,416,381.00	-0.81%	5,593,884,464.00
2. Federal Revenues	8100-8299	8,288,895.00	-5.16%	7,861,114.00	0.00%	7,861,114.00
3. Other State Revenues	8300-8599	171,110,029.00	37.62%	235,487,023.00	-61.05%	91,727,422.00
4. Other Local Revenues	8600-8799	218,542,715.41	-47.72%	114,243,232.00	-5.37%	108,110,465.00
5. Other Financing Sources						
a. Transfers In	8900-8929	37,587,962.00	-46.79%	20,000,000.00	0.00%	20,000,000.00
b. Other Sources	8930-8979	595,701.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,161,621,644.26)	-0.58%	(1,154,910,559.00)	2.01%	(1,178,163,997.00)
6. Total (Sum lines A1 thru A5c)		4,755,668,544.15	2.24%	4,862,097,191.00	-4.50%	4,643,419,468.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,107,709,584.00		2,133,321,911.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				25,612,327.00		(4,786,780.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,107,709,584.00	1.22%	2,133,321,911.00	-0.22%	2,128,535,131.00
2. Classified Salaries						
a. Base Salaries				576,666,202.00		571,180,376.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,485,826.00)		(3,782,219.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	576,666,202.00	-0.95%	571,180,376.00	-0.66%	567,398,157.00
3. Employee Benefits	3000-3999	1,244,760,875.00	3.42%	1,287,283,643.00	4.18%	1,341,096,194.00
4. Books and Supplies	4000-4999	301,857,880.00	-4.01%	289,753,490.00	-15.68%	244,320,940.00
5. Services and Other Operating Expenditures	5000-5999	410,938,799.00	15.57%	474,910,697.00	-1.46%	467,960,031.00
6. Capital Outlay	6000-6999	24,823,820.00	-84.86%	3,757,207.00	1.53%	3,814,843.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,987,002.00	5.04%	8,389,873.00	0.00%	8,389,873.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(100,821,986.17)	11.74%	(112,662,817.00)	-7.64%	(104,057,780.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	58,407,493.00	-6.93%	54,358,070.00	3.68%	56,356,459.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,632,329,668.83	1.68%	4,710,292,450.00	0.07%	4,713,813,848.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		123,338,875.32		151,804,741.00		(70,394,380.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,602,089,544.64		1,725,428,419.96		1,877,233,160.96
2. Ending Fund Balance (Sum lines C and D1)		1,725,428,419.96		1,877,233,160.96		1,806,838,780.96
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	28,503,025.08		28,503,025.00		28,503,025.00
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	911,065,882.00		1,300,692,705.00		1,686,502,569.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,381,322.00		74,700,929.00		75,891,796.00
2. Unassigned/Unappropriated	9790	710,478,190.88		473,336,501.96		15,941,390.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,725,428,419.96		1,877,233,160.96		1,806,838,780.96

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,381,322.00		74,700,929.00		75,891,796.00
c. Unassigned/Unappropriated	9790	710,478,190.88		473,336,501.96		15,941,390.96
(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)						
		785,859,512.88		548,037,430.96		91,833,186.96
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	577,792,943.00	0.04%	578,047,999.00	-0.01%	577,981,410.00
3. Other State Revenues	8300-8599	760,742,516.00	-0.90%	753,923,925.00	-5.54%	712,138,337.00
4. Other Local Revenues	8600-8799	10,849,474.00	2.32%	11,101,613.00	-13.17%	9,639,550.00
5. Other Financing Sources						
a. Transfers In	8900-8929	85,280.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,161,621,644.26	-0.58%	1,154,910,559.00	2.01%	1,178,163,997.00
6. Total (Sum lines A1 thru A5c)		2,511,091,857.26	-0.52%	2,497,984,096.00	-0.80%	2,477,923,294.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				730,393,535.00		732,789,489.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,395,954.00		(18,284,949.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	730,393,535.00	0.33%	732,789,489.00	-2.50%	714,504,540.00
2. Classified Salaries						
a. Base Salaries				403,639,445.00		397,511,654.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,127,791.00)		(4,932,533.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	403,639,445.00	-1.52%	397,511,654.00	-1.24%	392,579,121.00
3. Employee Benefits	3000-3999	769,686,864.00	1.00%	777,388,596.00	1.38%	788,136,431.00
4. Books and Supplies	4000-4999	117,956,018.90	7.11%	126,343,198.00	-1.56%	124,371,087.00
5. Services and Other Operating Expenditures	5000-5999	439,023,700.00	-8.71%	400,783,942.00	0.83%	404,093,405.00
6. Capital Outlay	6000-6999	2,253,977.00	1.47%	2,287,101.00	-5.48%	2,161,777.00
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	75,974,989.17	10.72%	84,122,023.00	-9.13%	76,443,702.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,909.00	0.00%	5,909.00	0.00%	5,909.00
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)		2,538,934,438.07	-0.70%	2,521,231,912.00	-0.75%	2,502,295,972.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(27,842,580.81)		(23,247,816.00)		(24,372,678.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		163,053,900.43		135,211,319.62		111,963,503.62
2. Ending Fund Balance (Sum lines C and D1)		135,211,319.62		111,963,503.62		87,590,825.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	135,211,319.62		111,963,503.62		87,590,825.62
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)		135,211,319.62		111,963,503.62		87,590,825.62

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached						

2017-18 Second Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2018-19 and 2019-20**

Major Revenue Assumptions

	<u>2018-19</u>	<u>2019-20</u>
1. Norm Enrollment		
Non-charter schools	444,394	429,031
Locally-funded charter schools	40,436	40,436
Total	<u>484,830</u>	<u>469,467</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools	436,706.86	421,537.29
Locally-funded charter schools	38,727.60	38,727.60
Total	<u>475,434.46</u>	<u>460,264.89</u>
3. Funded COLA		
LCFF	2.51%	2.41%
Special Education (AB602)	2.51%	2.41%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$8,140	\$8,337
Grades 4-6	\$7,484	\$7,664
Grades 7-8	\$7,707	\$7,893
Grades 9-12	\$9,163	\$9,384
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	85.86%	85.91%
Locally-funded charter schools (total)	44.59%	44.09%
6. Gap Funding Percentage (DOF)	100%	100%
7. LCFF Revenue (in millions)		
Non-charter schools	\$5,286.5	\$5,232.8
Locally-funded charter schools	352.9	\$361.1
Total	<u>\$5,639.4</u>	<u>\$5,593.9</u>
8. Education Protection Act (in millions)		
Non-charter schools	\$363.7	\$229.9
Locally-funded charter schools	\$21.8	\$14.3
Total	<u>\$385.5</u>	<u>\$244.2</u>

2017-18 Second Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2018-19 and 2019-20**

<u>Major Revenue Assumptions (continued)</u>	<u>2018-19</u>	<u>2019-20</u>
9. California State Lottery – Rates Per ADA		
Unrestricted	\$146.00	\$146.00
Restricted	\$48.00	\$48.00
10. Mandate Block Grant		
Non-charter schools – K-8	\$31.10	\$ 31.10
Non-charter schools – 9-12	\$59.71	\$59.71
Locally-funded charter schools – K-8	\$16.30	\$16.30
Locally-funded charter schools – 9-12	\$45.15	\$45.15

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 <u>(in millions)</u>
<u>Certificated Salaries</u>	
School Staff and Resources	\$42.3
Step and Column Salary Adjustment	32.4
Federal, State, and Local Grants	0.5
2017-18 One-time Items	(1.2)
Reduced Cost from Enrollment Decline	(46.0)
Total 2018-19 Known Changes	<u><u>\$28.0</u></u>

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

	Amounts <u>(in millions)</u>
<u>Classified Salaries</u>	
Federal, State, and Local Grants	\$0.1
School Staff and Resources	(3.6)
2017-18 One-time Items	(8.1)
Total 2018-19 Known Changes	<u><u>\$(11.6)</u></u>

2017-18 Second Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2018-19 and 2019-20**

Major Expenditure Assumptions for 2018-19 (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 16.28%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 17.7%, an increase of 2.169% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2018-2020 Health and Welfare Agreement. There is no OPEB Trust contribution for 2018-19.
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 \$7.7 million. Inflation is based on a 3.22% California CPI for 2018-19.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$6.1 million
 - c. Exclusion of 2017-18 onetime items of \$17.1 million which are mostly expenditure for school buses
 - d. Includes \$9 million due to the expiration of the Educator Effectiveness program
 - e. Includes \$50 million in additional school expenditures
 - f. Lower textbook allocation of \$95.3 million
 - g. Magnet school resources of \$8.2 million
 - h. Athletics uniforms of \$9.9 million
 - i. Board election expenditure of \$5 million
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** at \$74.7 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 5.11%.
8. **Undesignated Balance** of \$473.3 million is a result of reflecting the realignment exercise and fiscal stabilization.

2017-18 Second Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2018-19 and 2019-20**

Major Expenditure Assumptions for 2019-20

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 <u>(in millions)</u>
Step and Column Salary Adjustment	\$32.2
School Staff and Resources	(0.6)
Federal, State, and Local Grants	(18.3)
Reduced Cost from Enrollment Decline	(36.4)
Total 2019-20 Known Changes	<u>\$(23.1)</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 <u>(in millions)</u>
Salary Increase	\$0.1
School Staff and Resources	(1.3)
2018-19 One-time Items	(2.6)
Federal, State, and Local Grants	(4.9)
Total 2019-20 Known Changes	<u>\$(8.7)</u>

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 18.13%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 20%, an increase of 2.3% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2018-2020 Health and Welfare Agreement. There is no OPEB Trust contribution for 2019-20.

2017-18 Second Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2018-19 and 2019-20**

Major Expenditure Assumptions for 2019-20 (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 \$2.2 million. Inflation is based on a 3.04% California CPI for 2019-20.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$4.3 million
 - c. Lower textbook allocation of \$28.3 million
 - d. Exclusion of 2018-19 onetime items of \$40.6 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 \$75.9 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.59%.
8. **Undesignated Balance** of \$15.9 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 A1, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	448,032.50	447,945.01		
Charter School	40,386.56	40,386.56		
Total ADA	488,419.06	488,331.57	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	433,557.37	436,275.84		
Charter School	40,386.56	38,727.60		
Total ADA	473,943.93	475,003.44	0.2%	Met
2nd Subsequent Year (2019-20)				
District Regular	423,254.34	421,106.27		
Charter School	40,386.56	38,727.60		
Total ADA	463,640.90	459,833.87	-0.8%	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 (2017-18)				
District Regular	461,255	461,161		
Charter School	42,171	42,171		
Total Enrollment	503,426	503,332	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	448,122	446,940		
Charter School	42,171	40,436		
Total Enrollment	490,293	487,376	-0.6%	Met
2nd Subsequent Year (2019-20)				
District Regular	439,187	431,468		
Charter School	42,171	40,436		
Total Enrollment	481,358	471,904	-2.0%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since 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.

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 (2014-15)			
District Regular	477,163	504,205	
Charter School	40,054	41,633	
Total ADA/Enrollment	517,217	545,838	94.8%
Second 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%
First Prior Year (2016-17)			
District Regular	448,888	478,906	
Charter School	41,278	42,974	
Total ADA/Enrollment	490,166	521,880	93.9%
		Historical Average Ratio:	94.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.9%

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 (2017-18)				
District Regular	437,206	461,161		
Charter School	40,387	42,171		
Total ADA/Enrollment	477,593	503,332	94.9%	Met
1st Subsequent Year (2018-19)				
District Regular	423,745	446,940		
Charter School	38,728	40,436		
Total ADA/Enrollment	462,473	487,376	94.9%	Met
2nd Subsequent Year (2019-20)				
District Regular	409,093	431,468		
Charter School	38,728	40,436		
Total ADA/Enrollment	447,821	471,904	94.9%	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 (2017-18)	5,718,157,667.00		
1st Subsequent Year (2018-19)	5,774,317,961.00	5,899,222,295.00	2.2%	Not Met
2nd Subsequent Year (2019-20)	5,798,067,498.00	5,865,855,470.00	1.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2018-19 Second Interim projection reflects full funding of LCFF per the 2018-19 Proposed Budget released in January 2018.

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 (2014-15)	3,399,683,999.41	3,772,065,538.84	90.1%
Second Prior Year (2015-16)	3,678,441,312.22	4,232,824,108.90	86.9%
First Prior Year (2016-17)	3,820,023,938.74	4,289,914,728.90	89.0%
	Historical Average Ratio:		88.7%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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 (2017-18)	3,929,136,661.00	4,573,922,175.83	85.9%	Met
1st Subsequent Year (2018-19)	3,991,785,930.00	4,655,934,380.00	85.7%	Met
2nd Subsequent Year (2019-20)	4,037,029,482.00	4,657,457,389.00	86.7%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2017-18)	585,707,627.00	586,081,838.00	0.1%	No
1st Subsequent Year (2018-19)	584,900,969.00	585,909,113.00	0.2%	No
2nd Subsequent Year (2019-20)	584,712,242.00	585,842,524.00	0.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2017-18)	897,931,033.00	931,852,545.00	3.8%	No
1st Subsequent Year (2018-19)	822,434,801.00	989,410,948.00	20.3%	Yes
2nd Subsequent Year (2019-20)	822,356,889.00	803,865,759.00	-2.2%	No

Explanation:
(required if Yes)

The positive change in 2018-19 is mostly due to the recognition of the one-time discretionary funding of \$140.9 million(\$295/ADA) provided in the Governor's 2018-19 Proposed Budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2017-18)	224,919,169.00	229,392,189.41	2.0%	No
1st Subsequent Year (2018-19)	121,072,978.00	125,344,845.00	3.5%	No
2nd Subsequent Year (2019-20)	118,076,699.00	117,750,015.00	-0.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2017-18)	428,601,313.70	419,813,898.90	-2.1%	No
1st Subsequent Year (2018-19)	414,919,741.00	416,096,688.00	0.3%	No
2nd Subsequent Year (2019-20)	377,568,341.00	368,692,027.00	-2.4%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2017-18)	833,988,349.31	849,962,499.00	1.9%	No
1st Subsequent Year (2018-19)	837,966,903.00	875,694,639.00	4.5%	No
2nd Subsequent Year (2019-20)	833,063,736.00	872,053,436.00	4.7%	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 (2017-18)	1,708,557,829.00	1,747,326,572.41	2.3%	Met
1st Subsequent Year (2018-19)	1,528,408,748.00	1,700,664,906.00	11.3%	Not Met
2nd Subsequent Year (2019-20)	1,525,145,830.00	1,507,458,298.00	-1.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	1,262,589,663.01	1,269,776,397.90	0.6%	Met
1st Subsequent Year (2018-19)	1,252,886,644.00	1,291,791,327.00	3.1%	Met
2nd Subsequent Year (2019-20)	1,210,632,077.00	1,240,745,463.00	2.5%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

The positive change in 2018-19 is mostly due to the recognition of the one-time discretionary funding of \$140.9 million(\$295/ADA) provided in the Governor's 2018-19 Proposed Budget.

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since 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 2017-18 to 2019-20 - 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 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent 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; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist 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	143,425,282.14	251,150,494.26	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		253,209,488.26	

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.0%	7.6%	1.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	2.5%	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 (2017-18)	123,338,875.32	4,632,329,668.83	N/A	Met
1st Subsequent Year (2018-19)	151,804,741.00	4,710,292,450.00	N/A	Met
2nd Subsequent Year (2019-20)	(70,394,380.00)	4,713,813,848.00	1.5%	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 2019-20 is due to structural deficit. Undesignated ending balances beginning in 2017-18 will be used to balance the out-years.

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 (2017-18)	1,860,639,739.58	Met
1st Subsequent Year (2018-19)	1,989,196,664.58	Met
2nd Subsequent Year (2019-20)	1,894,429,606.58	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	2,165,359,355.00	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. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	477,592	462,473	447,820
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,171,264,106.90	7,231,524,362.00	7,216,109,820.00
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)	7,171,264,106.90	7,231,524,362.00	7,216,109,820.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	71,712,641.07	72,315,243.62	72,161,098.20
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)	71,712,641.07	72,315,243.62	72,161,098.20

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
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)	75,381,322.00	74,700,929.00	75,891,796.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	710,478,190.88	473,336,501.96	15,941,390.96
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)	785,859,512.88	548,037,430.96	91,833,186.96
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.96%	7.58%	1.27%
District's Reserve Standard (Section 10B, Line 7):	71,712,641.07	72,315,243.62	72,161,098.20
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The reserve amounts shown above do not reflect salary increases. The District and its labor partners are currently negotiating a salary increase.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(1,177,742,344.26)	(1,161,621,644.26)	-1.4%	(16,120,700.00)	Met
1st Subsequent Year (2018-19)	(1,184,625,395.00)	(1,154,910,559.00)	-2.5%	(29,714,836.00)	Met
2nd Subsequent Year (2019-20)	(1,220,805,252.00)	(1,178,163,997.00)	-3.5%	(42,641,255.00)	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	42,609,112.00	37,673,242.00	-11.6%	(4,935,870.00)	Not Met
1st Subsequent Year (2018-19)	20,000,000.00	20,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	20,000,000.00	20,000,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	55,300,755.00	58,413,402.00	5.6%	3,112,647.00	Not Met
1st Subsequent Year (2018-19)	58,447,767.00	54,363,979.00	-7.0%	(4,083,788.00)	Not Met
2nd Subsequent Year (2019-20)	60,352,838.00	56,362,368.00	-6.6%	(3,990,470.00)	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. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. 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 difference in 2017-18 represents the portion of the bus purchases funded by Measure Q that is not expected to happen this year.

- 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)

2017-18 projections are higher due to remaining project funds needing to be transferred to the Capital Services Fund for debt service. 2018-19 and 2019-20 projections are lower due to decreased encroachment from Child Development 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, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	1,004,538
Certificates of Participation	19	Various Funds	Fund 56 - Objects 7438 & 7439	235,510,165
General Obligation Bonds	23	Tax Levy	Fund 51 - Objects 7433 & 7434	9,815,110,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	70,665,560

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, 2017
Children's Center Fac Revolving Ln	4	Child Development Fund	Fund 12 - Objects 7438 & 7439	316,800
Retirement Bonus		Various Funds	Various	52,250,592
TOTAL:				10,174,857,655

Type of Commitment (continued)	Prior Year (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	708,257	449,484	351,181	237,783
Certificates of Participation	42,705,035	49,932,492	24,500,897	24,412,237
General Obligation Bonds	889,865,570	1,033,021,409	954,640,307	987,424,080
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	74,265,505	75,683,045	75,634,132	76,915,799

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Children's Center Fac Revolving Ln	79,200	79,200	79,200	79,200
Retirement Bonus	6,611,060	5,112,391	4,495,733	3,953,457
Total Annual Payments:	1,014,234,627	1,164,278,021	1,059,701,450	1,093,022,556
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in general obligation bond payments will be funded by the tax levy. The increase in payments for COPs and compensated absences will be funded by general fund unrestricted revenues.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	14,473,459,000.00	14,473,459,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	14,323,883,000.00	14,323,883,000.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2016	Jul 01, 2016

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	1,119,554,000.00	1,119,554,000.00
1st Subsequent Year (2018-19)	1,119,554,000.00	1,119,554,000.00
2nd Subsequent Year (2019-20)	1,119,554,000.00	1,119,554,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	357,704,481.00	356,633,442.00
1st Subsequent Year (2018-19)	328,446,738.00	296,121,400.00
2nd Subsequent Year (2019-20)	354,593,601.00	304,742,903.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	n/a	n/a
1st Subsequent Year (2018-19)	328,446,738.00	296,121,400.00
2nd Subsequent Year (2019-20)	354,593,601.00	304,742,903.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	38,293	38,146
1st Subsequent Year (2018-19)	38,034	37,467
2nd Subsequent Year (2019-20)	39,031	38,448

4. Comments:

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

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

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

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. Accrued liability for self-insurance programs	658,497,838.00	615,069,069.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs Current Year (2017-18)	158,458,227.00	159,509,115.00
1st Subsequent Year (2018-19)	160,648,269.00	166,016,109.00
2nd Subsequent Year (2019-20)	161,948,269.00	165,132,814.00

b. Amount contributed (funded) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

b. Amount contributed (funded) for self-insurance programs Current Year (2017-18)	158,458,227.00	159,509,115.00
1st Subsequent Year (2018-19)	160,648,269.00	166,016,109.00
2nd Subsequent Year (2019-20)	161,948,269.00	165,132,814.00

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.

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	35,339.4	34,411.1	33,912.1	33,456.1

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

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

Negotiations Settled Since First Interim Projections
2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	26,931,368		
	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	33,211,297	32,441,194	32,164,209
3. Percent change in step & column over prior year			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	16,744.0	16,566.3	16,542.3	16,527.3

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases			

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
100.0%	100.0%	100.0%

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

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

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

--	--	--

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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	5,473.0	5,395.5	5,395.5	5,395.5

- 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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement	0	0	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	H & W only	H & W only	H & W only

Negotiations Not Settled

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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 Column B & D (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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,118,354,811.00	1,131,040,501.00	652,373,735.03	1,078,246,218.00	(52,794,283.00)	-4.7%
5) TOTAL, REVENUES			1,118,354,811.00	1,131,040,501.00	652,373,735.03	1,078,246,218.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,330,236.00	2,348,190.00	1,142,455.43	2,134,758.00	213,432.00	9.1%
3) Employee Benefits		3000-3999	1,341,685.00	1,372,018.00	720,779.47	1,233,055.00	138,963.00	10.1%
4) Books and Supplies		4000-4999	476,055.00	476,055.00	5,958.97	138,613.00	337,442.00	70.9%
5) Services and Other Operating Expenses		5000-5999	1,065,408,878.00	1,078,046,281.00	655,701,379.16	1,063,973,275.00	14,073,006.00	1.3%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,069,556,854.00	1,082,242,544.00	657,570,573.03	1,067,479,701.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,797,957.00	48,797,957.00	(5,196,838.00)	10,766,517.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			48,797,957.00	48,797,957.00	(5,196,838.00)	10,766,517.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	307,695,853.88	307,695,853.88		307,695,853.88	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,695,853.88	307,695,853.88		307,695,853.88		
d) Other Restatements		9795	(8,784,606.88)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			298,911,247.00	307,695,853.88		307,695,853.88		
2) Ending Net Position, June 30 (E + F1e)			347,709,204.00	356,493,810.88		318,462,370.88		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	347,709,204.00	356,493,810.88		318,462,370.88		

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 Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000,000.00	2,000,000.00	1,183,657.20	4,000,000.00	2,000,000.00	100.0%
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								
In-District Premiums/Contributions		8674	1,116,354,811.00	1,129,040,501.00	651,000,000.00	1,074,056,140.00	(54,984,361.00)	-4.9%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	190,077.83	190,078.00	190,078.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,118,354,811.00	1,131,040,501.00	652,373,735.03	1,078,246,218.00	(52,794,283.00)	-4.7%
TOTAL, REVENUES			1,118,354,811.00	1,131,040,501.00	652,373,735.03	1,078,246,218.00		

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 Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	441,417.00	406,743.00	133,879.34	297,968.00	108,775.00	26.7%
Clerical, Technical and Office Salaries		2400	1,886,359.00	1,938,987.00	1,008,576.09	1,836,790.00	102,197.00	5.3%
Other Classified Salaries		2900	2,460.00	2,460.00	0.00	0.00	2,460.00	100.0%
TOTAL, CLASSIFIED SALARIES			2,330,236.00	2,348,190.00	1,142,455.43	2,134,758.00	213,432.00	9.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	361,527.00	364,319.00	191,874.48	322,153.00	42,166.00	11.6%
OASDI/Medicare/Alternative		3301-3302	178,403.00	179,781.00	94,719.82	160,947.00	18,834.00	10.5%
Health and Welfare Benefits		3401-3402	491,858.00	509,022.00	289,926.50	500,293.00	8,729.00	1.7%
Unemployment Insurance		3501-3502	1,426.00	1,439.00	626.61	1,067.00	372.00	25.9%
Workers' Compensation		3601-3602	65,270.00	65,773.00	37,444.70	65,360.00	413.00	0.6%
OPEB, Allocated		3701-3702	171,695.00	177,686.00	106,187.36	183,235.00	(5,549.00)	-3.1%
OPEB, Active Employees		3751-3752	71,506.00	73,998.00	0.00	0.00	73,998.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,341,685.00	1,372,018.00	720,779.47	1,233,055.00	138,963.00	10.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	474,555.00	474,555.00	5,850.47	138,504.00	336,051.00	70.8%
Noncapitalized Equipment		4400	1,500.00	1,500.00	108.50	109.00	1,391.00	92.7%
TOTAL, BOOKS AND SUPPLIES			476,055.00	476,055.00	5,958.97	138,613.00	337,442.00	70.9%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	583.38	1,000.00	1,000.00	50.0%
Dues and Memberships		5300	1,400.00	1,400.00	1,025.00	1,025.00	375.00	26.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	0.00	0.00	2,500.00	100.0%
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	1,064,938,988.00	1,077,624,678.00	655,499,184.31	1,063,351,659.00	14,273,019.00	1.3%
Communications		5900	463,990.00	415,703.00	200,586.47	619,591.00	(203,888.00)	-49.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,065,408,878.00	1,078,046,281.00	655,701,379.16	1,063,973,275.00	14,073,006.00	1.3%

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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,069,556,854.00	1,082,242,544.00	657,570,573.03	1,067,479,701.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Los Angeles Unified School District
Annual Health & Welfare Expenditures (in Millions)
Including Prescription Rebates, Premium Payments, and Claims
Excluding COBRA, CalCOBRA, and AB528

Calendar Year Expenditure by Carrier/Product		2013	2014	2015	2016	Thru Sep 2017	Member Enrollment
Anthem Blue Cross	EPO Actives	\$37.4	\$34.7	\$35.43	\$38.81	\$34.42	3,480
	HMO Select Actives	\$149.2	\$156.4	\$158.71	\$165.75	\$130.55	16,488
	EPO < 65 Retirees	\$12.2	\$11.9	\$15.27	\$11.68	\$8.45	847
	EPO > 65 Retirees	\$50.6	\$50.3	\$51.55	\$54.06	\$39.85	15,855
	HMO Select < 65 Retirees	\$14.0	\$14.8	\$13.25	\$13.85	\$11.02	1,298
	Sub Total	\$263.4	\$268.0	\$274.22	\$284.11	\$224.30	37,968
Health Net & UnitedHealthCare	Health Net HMO	\$97.7	\$102.6	\$102.92	\$105.86	\$85.33	6,545
	Health Net < 65 Retiree	\$9.2	\$9.5	\$13.23	\$11.14	\$7.43	500
	Health Net Seniority Plus	\$3.3	\$3.9	\$4.38	\$4.81	\$4.07	1,096
	UnitedHealthCare (Medicare) Member + Sp	\$5.6	\$4.9	\$5.32	\$5.87	\$4.22	1,371
	Sub Total	\$115.8	\$121.0	\$125.85	\$127.69	\$101.05	9,512
Kaiser	HMO	\$287.1	\$305.5	\$315.79	\$324.08	\$248.51	28,258
	< 65 Retirees	\$41.5	\$42.0	\$42.33	\$40.87	\$31.77	2,363
	Senior Advantage (>65 Retirees)	\$36.5	\$39.6	\$41.50	\$42.30	\$32.92	13,473
	TA	N/A	N/A	N/A	\$0.20	\$0.10	-
	NW	N/A	N/A	N/A	\$0.47	\$0.34	66
	HI	N/A	N/A	N/A	\$0.29	\$0.22	42
Sub Total	\$365.1	\$387.2	\$399.61	\$408.21	\$313.86	44,202	
DeltaCare DHMO	DHMO Actives	N/A	N/A	N/A	N/A	\$4.78	19,418
	DHMO Retirees	N/A	N/A	N/A	N/A	\$2.03	8,466
	Sub Total	N/A	N/A	N/A	N/A	\$6.81	27,884
United Concordia DPO	PPO Actives	N/A	N/A	N/A	N/A	\$23.99	32,207
	PPO Retirees	N/A	N/A	N/A	N/A	\$13.87	29,016
	Sub Total	N/A	N/A	N/A	N/A	\$37.86	61,223
MetLife Dental	DHMO Actives	\$8.0	\$7.7	\$7.83	\$7.58	N/A	N/A
	PPO Actives	\$28.5	\$29.3	\$31.61	\$31.98	N/A	N/A
	DHMO Retirees	\$3.1	\$3.1	\$3.15	\$3.10	N/A	N/A
	PPO Retirees	\$17.3	\$17.9	\$19.22	\$19.45	N/A	N/A
	Sub Total	\$56.9	\$57.9	\$61.81	\$62.11	N/A	N/A
Western Dental	DHMO Actives Centers Only	\$0.8	\$0.7	\$0.72	\$0.68	\$0.49	2,483
	DHMO Actives Plan Plus	\$0.6	\$0.6	\$0.77	\$0.86	\$0.69	3,221
	DHMO Retirees Centers Only	\$0.1	\$0.1	\$0.08	\$0.08	\$0.06	369
	DHMO Retirees Plan Plus	\$0.1	\$0.1	\$0.09	\$0.10	\$0.08	442
	Sub Total	\$1.6	\$1.5	\$1.65	\$1.71	\$1.32	6,515
Vision Service Plan	Actives	\$2.4	\$2.7	\$2.66	\$2.63	\$1.97	28,252
	Retirees	\$2.5	\$3.0	\$2.95	\$2.95	\$2.22	32,612
	Sub Total	\$4.9	\$5.7	\$5.61	\$5.58	\$4.19	60,864
EyeMed Vision Care	Actives	\$2.4	\$2.5	\$2.48	\$2.49	\$2.16	28,482
	Retirees	\$0.4	\$0.4	\$0.43	\$0.45	\$0.41	5,572
	Sub Total	\$2.8	\$2.9	\$2.90	\$2.94	\$2.56	34,054
MHN EAP	Actives	\$0.3	\$0.3	\$0.28	\$0.27	N/A	N/A
	Sub Total	\$0.3	\$0.3	\$0.28	\$0.27	N/A	N/A
CVS RX Claims (including Rebates & EGWP)	Actives	\$33.1	\$108.4	\$122.33	\$115.27	\$86.82	See Anthem BC above
	Retirees	\$59.2					
	Sub Total	\$92.3	\$108.4	\$122.33	\$115.27	\$86.82	37,968
Voya Life Insurance	Basic	\$1.2	\$0.9	\$0.86	\$0.86	\$0.64	60,262
	Sub Total	\$1.2	\$0.9	\$0.86	\$0.86	\$0.64	60,262
Opt-Outs (\$3,000 credit)	Cash	\$9.4	\$10.0	\$10.73	\$11.18	\$8.43	3,768
	Sub Total	\$9.4	\$10.0	\$10.73	\$11.18	\$8.43	3,768
Miscellaneous	PCORI, ACA Re-Insurance (No RI for 2013)	\$0.1	\$4.0	\$2.82*	\$0.15	\$0.15	N/A
LAUSD	Administrative Cost	\$5.1	\$3.9	\$4.20	\$5.33	\$3.27	N/A
Total		\$918.9	\$971.6	\$1,012.88	\$1,025.41	\$791.27	
Year over Year % Change		1.08%	5.74%	4.25%	1.24%		
Medicare Part D/Retirement Drug Subsidy		\$9.8	\$10.1	\$8.9	\$1.10	-\$0.15	
EGWP Savings		N/A	N/A	N/A	\$13.92	21.34	

* PCORI credit adjusted out to reflect under Anthem Blue Cross premiums

Los Angeles Unified School District
Annual Health & Welfare Expenditures (in Millions)
Including Prescription Rebates, Premium Payments, and Claims
Excluding COBRA, CalCOBRA, and AB528

Calendar Year Expenditure by Carrier/Product		2013	2014	2015	2016	Thru Dec 2017	Member Enrollment
Anthem Blue Cross	EPO Actives	\$37.4	\$34.7	\$35.43	\$38.81	\$43.31	3,523
	HMO Select Actives	\$149.2	\$156.4	\$158.71	\$165.75	\$173.10	16,603
	EPO < 65 Retirees	\$12.2	\$11.9	\$15.27	\$11.68	\$10.73	812
	EPO > 65 Retirees	\$50.6	\$50.3	\$51.55	\$54.06	\$53.96	15,827
	HMO Select < 65 Retirees	\$14.0	\$14.8	\$13.25	\$13.85	\$14.85	1,235
	Sub Total	\$263.4	\$268.0	\$274.22	\$284.11	\$295.96	38,000
Health Net & UnitedHealthCare	Health Net HMO	\$97.7	\$102.6	\$102.92	\$105.86	\$113.34	6,565
	Health Net < 65 Retiree	\$9.2	\$9.5	\$13.23	\$11.14	\$9.93	478
	Health Net Seniority Plus	\$3.3	\$3.9	\$4.38	\$4.81	\$5.49	1,108
	UnitedHealthCare (Medicare) Member + Sp	\$5.6	\$4.9	\$5.32	\$5.87	\$5.64	1,382
	Sub Total	\$115.8	\$121.0	\$125.85	\$127.69	\$134.40	9,533
Kaiser	HMO	\$287.1	\$305.5	\$315.79	\$324.08	\$333.97	28,512
	< 65 Retirees	\$41.5	\$42.0	\$42.33	\$40.87	\$42.04	2,263
	Senior Advantage (>65 Retirees)	\$36.5	\$39.6	\$41.50	\$42.30	\$44.52	13,527
	TA	N/A	N/A	N/A	\$0.20	\$0.10	-
	NW	N/A	N/A	N/A	\$0.47	\$0.44	66
	HI	N/A	N/A	N/A	\$0.29	\$0.30	41
	Sub Total	\$365.1	\$387.2	\$399.61	\$408.21	\$421.37	44,409
DeltaCare DHMO	DHMO Actives	N/A	N/A	N/A	N/A	\$6.38	19,607
	DHMO Retirees	N/A	N/A	N/A	N/A	\$2.71	8,460
	Sub Total	N/A	N/A	N/A	N/A	\$9.09	28,067
United Concordia DPO	PPO Actives	N/A	N/A	N/A	N/A	\$31.86	32,381
	PPO Retirees	N/A	N/A	N/A	N/A	\$18.53	28,874
	Sub Total	N/A	N/A	N/A	N/A	\$50.39	61,255
MetLife Dental	DHMO Actives	\$8.0	\$7.7	\$7.83	\$7.58	N/A	N/A
	PPO Actives	\$28.5	\$29.3	\$31.61	\$31.98	N/A	N/A
	DHMO Retirees	\$3.1	\$3.1	\$3.15	\$3.10	N/A	N/A
	PPO Retirees	\$17.3	\$17.9	\$19.22	\$19.45	N/A	N/A
	Sub Total	\$56.9	\$57.9	\$61.81	\$62.11	N/A	N/A
Western Dental	DHMO Actives Centers Only	\$0.8	\$0.7	\$0.72	\$0.68	\$0.65	2,519
	DHMO Actives Plan Plus	\$0.6	\$0.6	\$0.77	\$0.86	\$0.94	3,342
	DHMO Retirees Centers Only	\$0.1	\$0.1	\$0.08	\$0.08	\$0.08	363
	DHMO Retirees Plan Plus	\$0.1	\$0.1	\$0.09	\$0.10	\$0.11	449
	Sub Total	\$1.6	\$1.5	\$1.65	\$1.71	\$1.78	6,673
Vision Service Plan	Actives	\$2.4	\$2.7	\$2.66	\$2.63	\$2.62	28,524
	Retirees	\$2.5	\$3.0	\$2.95	\$2.95	\$2.96	32,444
	Sub Total	\$4.9	\$5.7	\$5.61	\$5.58	\$5.58	60,968
EyeMed Vision Care	Actives	\$2.4	\$2.5	\$2.48	\$2.49	\$2.87	28,719
	Retirees	\$0.4	\$0.4	\$0.43	\$0.45	\$0.55	5,596
	Sub Total	\$2.8	\$2.9	\$2.90	\$2.94	\$3.42	34,315
MHN EAP	Actives	\$0.3	\$0.3	\$0.28	\$0.27	N/A	N/A
	Sub Total	\$0.3	\$0.3	\$0.28	\$0.27	N/A	N/A
CVS RX Claims (including Rebates & EGWP)	Actives	\$33.1	\$108.4	\$122.33	\$115.27	\$113.65	See Anthem BC above
	Retirees	\$59.2					
	Sub Total	\$92.3	\$108.4	\$122.33	\$115.27	\$113.65	38,000
Voya Life Insurance	Basic	\$1.2	\$0.9	\$0.86	\$0.86	\$0.86	60,948
	Sub Total	\$1.2	\$0.9	\$0.86	\$0.86	\$0.86	60,948
Opt-Outs (\$3,000 credit)	Cash	\$9.4	\$10.0	\$10.73	\$11.18	\$11.32	3,903
	Sub Total	\$9.4	\$10.0	\$10.73	\$11.18	\$11.32	3,903
Miscellaneous	PCORI, ACA Re-Insurance (No RI for 2013)	\$0.1	\$4.0	\$2.82*	\$0.15	\$0.15	N/A
LAUSD	Administrative Cost	\$5.1	\$3.9	\$4.20	\$5.33	\$4.33	N/A
Total		\$918.9	\$971.6	\$1,012.88	\$1,025.41	\$1,052.29	
Year over Year % Change		1.08%	5.74%	4.25%	1.24%	2.62%	
Medicare Part D/Retirement Drug Subsidy		\$9.8	\$10.1	\$8.9	\$1.10	-\$0.15	
EGWP Savings		N/A	N/A	N/A	\$13.92	29.26	

* PCORI credit adjusted out to reflect under Anthem Blue Cross premiums

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	1,078,246,218.00	3.96%	1,120,964,083.00	0.77%	1,129,585,586.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,078,246,218.00	3.96%	1,120,964,083.00	0.77%	1,129,585,586.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	2,134,758.00	9.59%	2,339,494.00	0.00%	2,339,494.00
3. Employee Benefits	3000-3999	1,233,055.00	7.55%	1,326,104.00	3.53%	1,372,894.00
4. Books and Supplies	4000-4999	138,613.00	243.44%	476,055.00	0.00%	476,055.00
5. Services and Other Operating Expenditures	5000-5999	1,063,973,275.00	4.97%	1,116,893,782.00	4.99%	1,172,608,672.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
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	0.00	0.00%	0.00	0.00%	0.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,067,479,701.00	5.02%	1,121,035,435.00	4.97%	1,176,797,115.00
C. NET INCREASE (DECREASE) IN NET POSITION (Line A6 minus line B11)						
		10,766,517.00		(71,352.00)		(47,211,529.00)
D. NET POSITION						
1. Beginning Net Position	9791-9795	307,695,853.88		318,462,370.88		318,391,018.88
2. Ending Net Position (Sum lines C and D1)		318,462,370.88		318,391,018.88		271,179,489.88
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00		0.00		0.00
b. Restricted Net Position	9797	0.00		0.00		0.00
c. Unrestricted Net Position	9790	318,462,370.88		318,391,018.88		271,179,489.88
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		318,462,370.88		318,391,018.88		271,179,489.88
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						