



LOS ANGELES UNIFIED SCHOOL DISTRICT

2018-19 First Interim Financial Report

December 11, 2018

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

INFORMATIVE

DATE: December 6, 2018

TO: Members, Board of Education
Austin Beutner, Superintendent

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



SUBJECT: **2018-19 FIRST INTERIM FINANCIAL REPORT, MULTI-YEAR PROJECTIONS, AND FISCAL STABILIZATION PLAN**

This informative provides an overview of the District's 2018-19 First Interim Financial Report and multi-year projections. As required under Education Code Section 42100, this report will be submitted to the Los Angeles County Office of Education (LACOE) on or before December 17, 2018. The Board is requested to certify the District's financial condition as "qualified¹," meaning that the District may not be able to meet its financial obligations in Fiscal Year 2020-21.

Highlights

- The First Interim Report projects a General Fund (unrestricted/unassigned) ending balance of \$680.0 million in 2018-19. This ending balance is \$22.9 million lower than the estimate at Unaudited Actuals (September) and is \$16.7 million lower than the Current Modified Budget as of October 31, 2018. This ending balance is incorporated in the projection of future years. (See Appendix I, Tables 1 to 4, for variances from Current Modified Budget to First Interim).
- For 2018-19, the District will be able to meet its financial commitments and its 5% General Fund ending balance requirement as set forth in the District's Budget and Finance Policy.
- As of First Interim, multi-year changes in expenditures and revenues resulted in a cumulative ending balance of a negative \$4.2 million at the end of 2020-21. This is a small decrease from the \$1.5 million reported in Revised Budget (October). (See Appendix II for the details of changes in 2019-20 and 2020-21 Unrestricted General Fund).

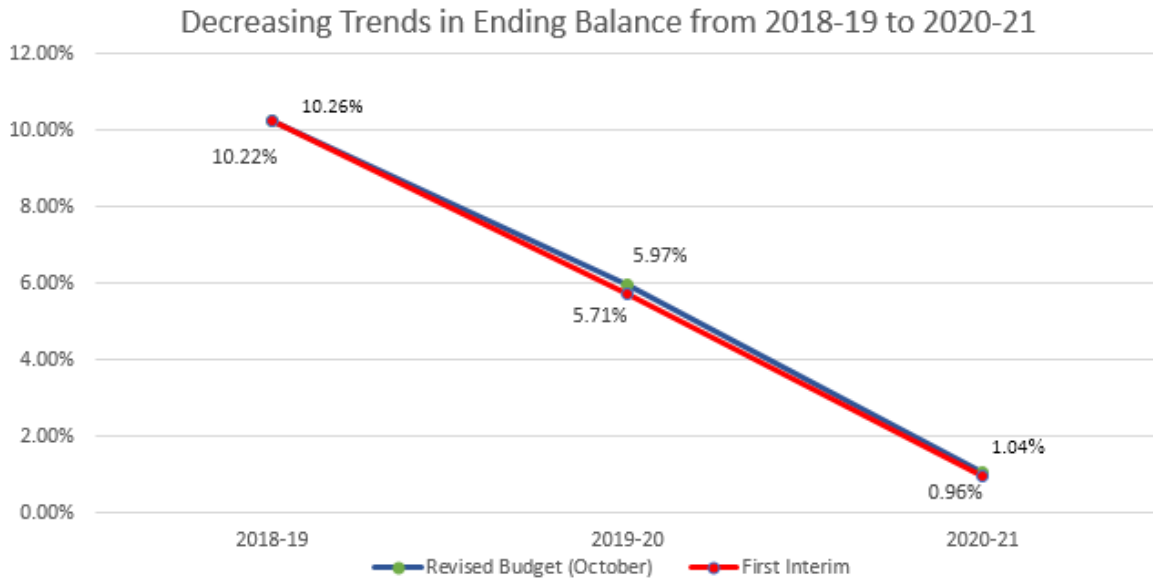
¹ A *positive* certification indicates that based on current projections, the district *will* meet its financial obligations for the current fiscal year and two subsequent years.

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.

Reserve Levels Continue to Decrease in Future Years

As shown in the chart below, the District’s ending balance reserve is estimated to fall slightly below the statutory 1% in 2020-21. The ending balance trend continues to show a decrease in future years. As the District continues to deficit spend, a large portion of the reserves will be consumed in 2019-20 and is expected to be depleted by 2020-21. The statutory reserve requirement for the District is 1% of total expenditures and other financing uses.



Revised Fiscal Stabilization Plan

The District’s projected ending balance for 2019-20 and 2020-21 includes the implementation of the last board-adopted Fiscal Stabilization Plan and First Interim results. First Interim changes allow the District to set aside a reserve for Administrator to Teacher ratio (R2) without an additional Fiscal Stabilization Plan. LACOE has required the District to address deficit spending in an updated Fiscal Stabilization Plan with a Board Resolution, which is submitted with the 2018-19 First Interim Report. Details of the central office reduction starting in 2019-20 are included in the revised Fiscal Stabilization Plan.

Committed Ending Balances

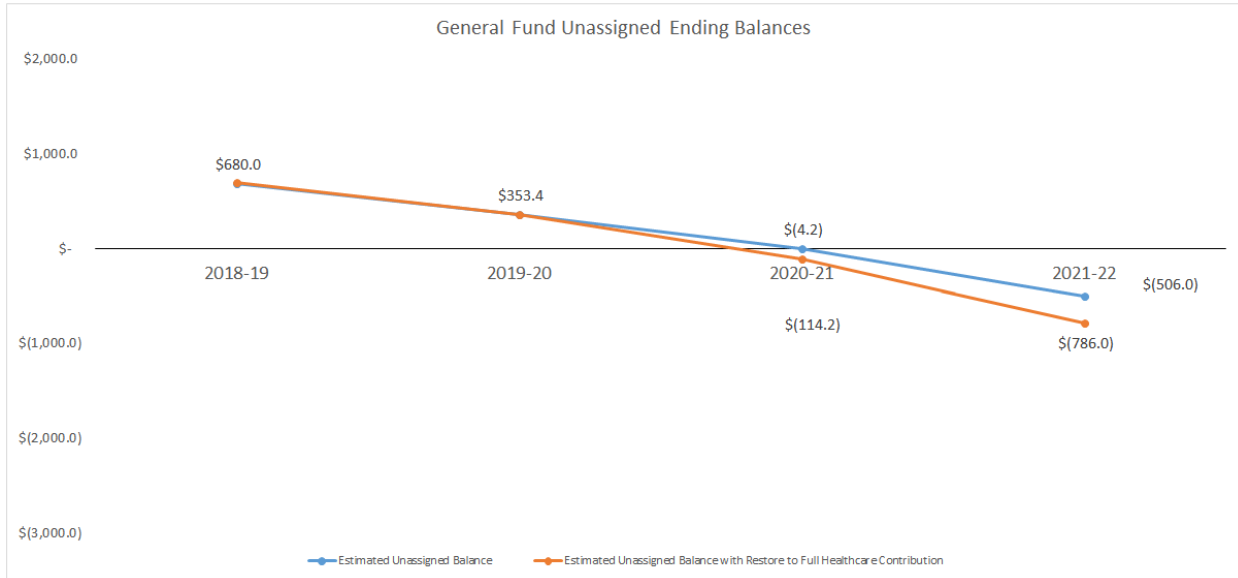
The First Interim ending balance includes committed funds for the 2019-20 and 2020-21 salary increase cost for bargaining units that have settled since the 2018-19 Adopted Final Budget. A formal approval by the board is needed to set aside the future year portion of the salary increase for AALA, CSEA and Teamsters.

Other Considerations

Collective Bargaining discussions continue. Therefore, the reserve for salary offer for bargaining unions that have not settled is kept at the original amount. Any subsequent compensation

agreement entered into by the District beyond the District's original offer will result in a change to the ending balance reserve levels.

The District continues to project that expenditures exceed revenues. This trajectory presents a continuing deficit in future years.



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

- c: Dave Holmquist
- Hilda Maldonado
- Rebecca Kockler
- Jefferson Crain
- Pedro Salcido
- Cheryl Simpson
- Luis Buendia

Appendix I Table Charts

	Unrestricted			Restricted		
	Firs t	Curre nt Modifie d	Variance	Firs t	Curre nt Modifie d	Variance
	Interim	Budget (CMB)	IP vs. CMB	Interim	Budget (CMB)	IP vs. CMB
LCFF Sources	\$ 5,676.30	\$ 5,665.38	\$ 10.92	\$ -	\$ -	\$ -
Federal Revenues	7.86	7.86	-	598.53	735.06	(136.53)
Other State Reven	188.56	187.12	1.44	798.97	811.92	(12.95)
Other Local Revei	139.11	134.40	4.71	10.32	13.65	(3.33)
Total Revenues	\$ 6,011.83	\$ 5,994.76	\$ 17.07	\$1,407.82	\$ 1,560.63	\$ (152.81)

Revenues –The First Interim revenue projections for the General Fund (Unrestricted) are higher than the Current Modified Budget by a net amount of \$17.1 million. This is primarily attributable to an additional \$10.9 million Local Control Funding Formula (LCFF) revenue based on the updated annual Average Daily Attendance (ADA) report. In addition, there is a reconciliation adjustment of the annual pension plan contributions for the California State Teachers’ Retirement System refund (\$8.7 million). This increase is offset by lower charter fee revenues due to lower rate fees for the charter schools’ fair share of special education cost and a decrease in oversight fees resulting from fiscally independent charter schools’ lower ADA.

General Fund (Restricted) revenues are projected to be lower in the First Interim than the Current Modified Budget. This is because in restricted programs such as federal grants, revenues are recognized when expenditures are incurred.

Table 2
Summary of 2018-19 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	First Interim	Current Modified Budget (CMB)	Variance 1P vs. CMB	First Interim	Current Modified Budget (CMB)	Variance 1P vs. CMB
Certificated Salaries	\$ 2,130.76	\$ 2,140.18	\$ (9.42)	\$ 727.16	\$ 719.02	\$ 8.14
Classified Salaries	621.34	606.21	15.13	420.36	420.79	(0.43)
Employee Benefits	1,258.06	1,267.94	(9.88)	796.80	848.76	(51.96)
Books & Supplies	319.77	435.76	(115.99)	145.73	308.73	(163.00)
Services & Operating Expenses	443.74	467.52	(23.78)	407.03	400.45	6.58
Capital Outlay	23.45	32.13	(8.68)	69.57	42.40	27.17
Other Outgo	8.14	8.98	(0.84)	-	-	-
Total Expenditures	\$4,805.26	\$ 4,958.72	\$ (153.46)	\$2,566.65	\$ 2,740.15	\$ (173.50)

Expenditures - the General Fund (Unrestricted) expenditure projection for the First Interim is lower than the Current Modified Budget by a net amount of \$153.5 million. The primary decreases are in net carryover accounts (\$115.0 million), which are mainly in schools such as the General Fund School Program and Instructional Material Block Grant. The net unspent portion of these accounts will carry over into the next fiscal year to pay future obligations.

- Other variance from the First Interim versus Current Modified Budget that caused the ending balance to increase are:
 - Lower pension contributions (\$28.5 million) resulting from lower projected salary expenditure and lower average experience rates.
 - Lower legal expense (\$6.2 million) due to cases that settled for smaller amounts than initially budgeted.
- General Fund (Restricted) net expenditures are projected to be lower by \$173.5 million compared to the Current Modified Budget. This amount will carry over and be recognized when expenditures are incurred.

Table 3
Summary of 2018-19 General Fund Other Financing Sources/Uses/Indirect Cost
 (in millions)

	Unrestricted			Restricted		
	First	Current Modified	Variance	First	Current Modified	Variance
	Interim	Budget (CMB)	1P vs. CMB	Interim	Budget (CMB)	1P vs. CMB
Indirect Cost	\$ 120.47	\$ 131.33	\$ (10.86)	\$ 89.79	\$ 98.81	\$ (9.02)
Transfers In	24.27	29.32	(5.05)	-	-	-
Other Sources	0.41	0.30	0.11	-	-	-
	145.15	160.95	(15.80)	89.79	98.81	(9.02)
Transfer Out	(47.73)	(59.97)	12.24	0.05	-	0.05
Contribution	(1,190.71)	(1,227.33)	36.62	1,190.71	1,227.33	(36.62)
	(1,238.44)	(1,287.30)	48.86	1,190.76	1,227.33	(36.57)
Net	\$ (1,093.29)	\$ (1,126.35)	\$ 33.06	\$1,280.55	\$ 1,326.14	\$ (45.59)

Net Contributions/Transfers ²-

- Contribution from Unrestricted to Restricted programs is lower by \$36.6 million compared to the Current Modified Budget projections primarily due to lower expenditures in the Special Education program.
- Interfund transfer to Child Development Fund (\$11.9 million) is lower primarily due to an increase in the standard reimbursement rate for General Child Care program and count of child days of enrollment.

² Contributions represent amounts contributed 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 2018-19 General Fund Ending Balance
 (in millions)

	Unrestricted			Restricted		
	First Interim	Current Modified Budget (CMB)	Variance 1P vs. CMB	First Interim	Current Modified Budget (CMB)	Variance 1P vs. CMB
Nonspendable	\$ 27.56	\$ 27.56	\$ (0.00)	\$ -	\$ -	\$ -
Restricted	-	-	-	77.80	84.78	(6.98)
Committed	174.59	91.89	82.70	-	-	-
Assigned	1,019.35	881.11	138.24	-	-	-
Unassigned-Reserve for						
Economic Uncertainties	75.00	75.62	(0.62)	-	-	-
Unassigned/Unappropriated	680.04	696.77	(16.73)	-	-	-
2017-18 Ending Balance	\$ 1,976.54	\$ 1,772.95	\$ 203.59	\$ 77.80	\$ 84.78	\$ (6.98)

General Fund Ending Balances – The summary of changes as discussed above resulted in an overall increase in the unrestricted ending balance by \$203.6 million and a decrease in the restricted ending balance by \$7.0 million. The restricted ending balance represents unspent balances from legally restricted funding sources. The unrestricted ending balance is composed of non-spendable, committed, assigned, and unassigned categories, and will be used to balance future fiscal years.

- Committed Ending Balance: Certain account balances are committed for a specific purpose and are imposed through formal action from the District’s Board. The increase in committed ending balance is for the ongoing portion of the salary compensation increases for AALA, CSEA and Teamsters.
- Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include General Fund school allocation, school site programs, proportionality, and Districtwide costs. The Assigned Fund Balance increased by \$138.2 million is mainly due to set-asides for school site programs such as textbooks and General Fund school site allocations.
- Unassigned (Undesignated) Ending Balance: The First Interim unassigned/undesignated ending balance is \$16.7 million lower than the Current Modified Budget. The impact of this decrease will be taken into consideration in projecting the out years.

APPENDIX II 2019-20 AND 2020-21 UNRESTRICTED GENERAL FUND (MULTI-YEAR BUDGET PROJECTIONS)

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

(Dollars in Millions)	2018-19	2019-20	2020-21	Total
Non-Cumulative Unassigned Ending Balance (October)		(\$333.9)	(\$364.0)	
Unassigned Ending Balance @ Revised Budget (October)	\$699.4	\$365.5	\$1.5	\$1.5
Reserve Levels Percentage @ Revised Budget	10.26%	5.97%	1.04%	1.04%
Committed Balance for Settled Salary Agreements	(\$82.7)	\$41.0	\$41.7	\$0.0
Administrator to Teacher Ratio	\$0.0	(\$35.0)	(\$35.0)	(\$70.0)
Changes from Revised Budget to First Interim	\$63.3	\$1.3	(\$0.3)	\$64.3
Net Changes in First Interim	(\$19.4)	\$7.3	\$6.4	(\$5.7)
Non-cumulative Unassigned Ending balance @First Interim		(\$326.6)	(\$357.6)	
Revised Unassigned Ending Balance @ First Interim	\$680.0	\$353.4	(\$4.2)	(\$4.2)
Reserve Levels Percentage @ First Interim	10.22%	5.71%	0.96%	0.96%

The 2018-19 Unassigned Ending Balance has been factored into the 2019-20 and 2020-21 multi-year projections. The estimated unassigned ending balance by the end of 2020-21 is a negative (\$4.2) million.

- **Changes in Revenue** - Revenues are estimated to increase by \$7.8 million in 2019-20 and by \$6.1 million in 2020-21. The increase is mostly attributable to the recognition of the ongoing portion of the CalSTRS adjustment reimbursement and higher interest income due to an interest rate increase.
- **Changes in Expenditures, Contributions and Assignments** – Net changes in estimated expenditures, contribution and assignments in 2019-20 and in 2020-21 are projected to change the estimated ending balance. Major changes include the following:
 - Lower estimated program cost in options, independent studies, community day and continuation schools of \$11 million.
 - Increase in assignment of \$12 million annually due to benefit audit.
 - Increase of \$2 million for the Beaudry Building Maintenance account and \$1 million for finger printing cost.

Revised Fiscal Stabilization Plan

As a result of the changes in the 2018-19 First Interim, the additional \$35 million proposed in last October’s Fiscal Stabilization Plan to pay for potential Administrator to Teacher Ratio penalties is

eliminated. The 2019-20 and 2020-21 ending balance reflects a 15% central office reduction starting in 2019-20.

Assigned Ending Balances

Appendix III shows the specifics of the assigned ending balances by program. The majority of the District's Assigned Ending Balances are attributable to school site carryovers. Some of the estimated carryovers also have corresponding matching revenues, such as donations, filming, civic centers' permits, class fees and other fee for service programs. Another big portion of the assigned ending balance is Targeted Student Population program carryovers. These are unspent funds in the school site as well as administered programs.

The assigned ending balance also includes a reserve for salary increases for bargaining units that have not yet settled.

ASSIGNED BALANCES

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2018-19 Estimates	2019-20 Estimates	2020-21 Estimates
Repurposed	14439	Board Approved -Pending Distribution	\$ 22.3	\$ 14.5	\$ 15.5
Repurposed	10449	Athletics Other Exp-Schools	\$ 9.5	\$ -	\$ -
Repurposed	12654	Board Members Discretionary Fund	\$ 1.1	\$ -	\$ -
Repurposed	10307	District Restacking	\$ 0.7	\$ -	\$ -
Repurposed	10484	FSD-Emergent Requirements-Central	\$ 0.3	\$ 0.3	\$ 0.3
Repurposed	14511	Organizational-Excellence Prof Dev Services	\$ 0.0	\$ 0.0	\$ 0.0
Repurposed	14502	P-Card Rebates	\$ 0.0	\$ 0.0	\$ 0.0
Repurposed Total			\$ 33.9	\$ 14.9	\$ 15.9
General Fund School Allocation	13027	General Fund School Program	\$ 168.0	\$ 174.4	\$ 166.4
General Fund School Allocation Total			\$ 168.0	\$ 174.4	\$ 166.4
School Site Programs	14197	Instructional Materials Block Grant	\$ 40.6	\$ -	\$ -
School Site Programs	13938	SDEP-Donations	\$ 17.9	\$ 18.6	\$ 19.3
School Site Programs	13723	Charter School Categorical Blk Grnt	\$ 11.6	\$ 11.8	\$ 11.9
School Site Programs	13437	Non Filming Rental (PD)	\$ 9.6	\$ 11.1	\$ 12.7
School Site Programs	14242	SDEP-Proceeds Film/Photo Rental	\$ 6.7	\$ 7.9	\$ 9.0
School Site Programs	14450	Money Donations (PD)	\$ 4.8	\$ 5.0	\$ 5.1
School Site Programs	13302	Filming & Photography Rental(PD)	\$ 4.7	\$ 5.5	\$ 6.2
School Site Programs	10590	PARA Prof Teacher Training (CT)	\$ 4.4	\$ 4.4	\$ 4.4
School Site Programs	13724	Charter School Alloc In Lieu Of EIA	\$ 2.5	\$ 2.5	\$ 2.6
School Site Programs	10315	Utilities Savings Sharing Prog	\$ 1.5	\$ 1.5	\$ 1.5
School Site Programs	14129	Districtwide Report Card - Sup	\$ 1.2	\$ 1.2	\$ 1.2
School Site Programs	11665	Band and Drill Uniforms	\$ 1.1	\$ 1.1	\$ 1.1
School Site Programs	11430	Teacher Apprentice Prog-ROC-S/B/T	\$ 1.0	\$ 1.0	\$ 1.0
School Site Programs	14861	Start-Up Costs-New Schools	\$ 1.0	\$ 1.0	\$ 1.0
School Site Programs	10582	Alternative Certification-Inte	\$ 0.9	\$ 0.9	\$ 0.9
School Site Programs	13150	SDEP-Pro (Pool) Filming,Photo,Rental	\$ 0.8	\$ 0.9	\$ 1.0
School Site Programs	14340	Transcripts Of Pupils' Records	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	13950	IMA-Library Fines	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	13791	M & O Services-Wellness Clinic	\$ 0.6	\$ 0.6	\$ 0.6
School Site Programs	11476	Civic Center Permit Program	\$ 0.5	\$ 0.5	\$ 0.4
School Site Programs	14220	Advance Placement Test Fee	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	13378	SDEP-Filming,Photo & Other Rental-ROC	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	14151	Obsolete Textbooks	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	10381	Lease/Rental Proceeds-Charter	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	14806	SDEP-Donations-ROC	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	15829	Star Program	\$ 0.2	\$ 0.2	\$ 0.2
School Site Programs	17629	SDEP-Extended Kindergarten Program	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10382	Facilities Services-Wellness	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	14393	Money Donations-Schs (PD)	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	16449	Rsv Math & Science Donation	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10603	Prop 58 Implementation-Central	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10581	School Community Violence Prevention	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10356	ARC Reimbursement-After School	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	14515	Money Donations-ROC (PD)	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	14276	ROC-Class Fees	\$ 0.0	\$ 0.0	\$ 0.0
School Site Programs	14152	Instructionall Material Block Grant-Textbook	\$ 0.0	\$ -	\$ -
School Site Programs	13237	SDEP-Donations-Distr Admin	\$ 0.0	\$ 0.0	\$ 0.0
School Site Programs	13787	Charter School Charges	\$ 0.0	\$ 0.0	\$ 0.1
School Site Programs	10188	National Board Certification -	\$ 0.0	\$ 0.0	\$ 0.0
School Site Programs Total			\$ 115.8	\$ 79.7	\$ 84.3
Proportionality	10544	TSP-Pending Allocation	\$ 162.7	\$ 196.4	\$ 212.9
Proportionality	10400	TSP - Investments	\$ 79.8	\$ 79.1	\$ 78.4
Proportionality	10359	TSP-Settlement	\$ 32.2	\$ 32.2	\$ 32.2
Proportionality	10397	TSP - PPS	\$ 20.6	\$ 20.6	\$ 20.6
Proportionality	10155	English Learners Transition -	\$ 20.0	\$ 20.3	\$ 20.1
Proportionality	10405	TSP-Parental Engagement	\$ 4.1	\$ 4.1	\$ 4.1
Proportionality	14423	Incentive-Brkfst-Discretionary	\$ 3.0	\$ 3.0	\$ 3.0
Proportionality	10543	TSP-Innovation-Focus School	\$ 1.1	\$ 1.1	\$ 1.1
Proportionality Total			\$ 323.4	\$ 356.7	\$ 372.3

CATEGORY	PROGRAM	PROGRAM NAME	2018-19 Estimates	2019-20 Estimates	2020-21 Estimates
Districtwide Costs	16928	Reserve for Salary Increase Ongoing Prog Needs	\$ 303.3	\$ 497.8	\$ 697.6
Districtwide Costs	16929	Reserve for Onetime Prog Needs (Benefit Audit)	\$ 28.0	\$ 40.0	\$ 52.0
Districtwide Costs	17965	District Cost-Payment of Audit	\$ 10.9	\$ -	\$ -
Districtwide Costs	17675	Reserve For Bdgt Redirection	\$ 8.3	\$ 4.3	\$ 4.3
Districtwide Costs	13793	M & O Prop 39 Charter Co-Location	\$ 7.7	\$ 13.6	\$ 19.8
Districtwide Costs	13050	Sch Dist-Audit & Examination	\$ 5.7	\$ -	\$ -
Districtwide Costs	10591	White Fleet Vehicle Replacement	\$ 3.4	\$ -	\$ -
Districtwide Costs	13783	Specialized Charter Agreements	\$ 2.5	\$ 4.4	\$ 6.4
Districtwide Costs	10857	PSC & Other Fee for Service -	\$ 2.1	\$ 2.1	\$ 2.1
Districtwide Costs	13782	Charter Fee for Service - M&O	\$ 0.9	\$ 1.7	\$ 2.4
Districtwide Costs	13745	Charter School Fee For Service-FT	\$ 0.6	\$ 1.0	\$ 1.4
Districtwide Costs	14790	ITD GF-Portion-DRBC/Core Network	\$ 0.5	\$ -	\$ -
Districtwide Costs	10593	Energy Rebate Conserv Admin	\$ 0.5	\$ 0.5	\$ 0.5
Districtwide Costs	13786	Charter Sch Fee-Instruction	\$ 0.2	\$ 0.4	\$ 0.6
Districtwide Costs	14516	Move It 5K Challenge & Health	\$ 0.1	\$ 0.1	\$ 0.1
Districtwide Costs	11715	Other Fees	\$ 0.0	\$ 0.0	\$ 0.0
Districtwide Costs	17499	Administrator to Teacher (R2) Penalties	\$ -	\$ 35.0	\$ 70.0
Districtwide Costs Total			\$ 374.7	\$ 600.8	\$ 857.2
Central Office	14517	Contr Serv-Energy Conservation	\$ 1.5	\$ 1.5	\$ 1.5
Central Office	10868	Porter Ranch Childcare-Central	\$ 0.4	\$ 0.4	\$ 0.4
Central Office	16512	SDEP-Citations Processing	\$ 0.4	\$ 0.4	\$ 0.4
Central Office	12158	ERP Program-Proj Reqd-Pos	\$ 0.4	\$ 0.4	\$ 0.4
Central Office	15871	Vehicle Replacement	\$ 0.3	\$ 0.3	\$ 0.3
Central Office	13203	LTerm Leases-Publishing Costs	\$ 0.2	\$ 0.2	\$ 0.2
Central Office	11164	Enterprise Software Lic-Legal Compliance	\$ 0.1	\$ 0.1	\$ 0.1
Central Office	16141	GF-Computer Reimb	\$ 0.1	\$ 0.1	\$ 0.1
Central Office	10317	Joint-Use Collections	\$ 0.1	\$ 0.1	\$ 0.2
Central Office	14870	Personnel Testing Services	\$ 0.0	\$ 0.0	\$ 0.0
Central Office Total			\$ 3.5	\$ 3.6	\$ 3.6
Grand Total			\$ 1,019.3	\$ 1,230.2	\$ 1,499.7



Board of Education Report

File #: Rep-206-18/19, **Version:** 1

2018-19 First Interim Report, Multi-Year Projections and Fiscal Stabilization Plan with Board Resolution

December 11, 2018

Office of the Chief Financial Officer

Action Proposed:

Staff requests that the Board approve the 2018-19 First Interim Financial Report, which contains a “qualified” certification (enclosed herewith as “Attachment A”), and the Fiscal Stabilization Plan with Board Resolution (“Attachment B”). In addition, staff seeks authorization to commit funds in 2018-19 for specific use of the ongoing portion of the salary compensation increases for AALA, CSEA and Teamsters members.

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

Background:

Under Education Code Sections 35035(i), 42130, and 42131, District staff must prepare and submit interim financial reports to the governing board at intervals throughout the fiscal year. As part of the interim financial reports, the Board certifies to the County Superintendent of Schools, the State Controller, and the State Superintendent of Public Instruction whether the District is able to meet its financial obligations for the remainder of the fiscal year and the next two fiscal years, using one of three certification scenarios:

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

In addition, the Los Angeles County Office of Education (LACOE), as part of the 2018-19 Final Budget approval, has required that the District address deficit spending in an updated Fiscal Stabilization with Board Resolution to be submitted with the First Interim Report due by December 15, 2018. A Fiscal Stabilization Plan with Board Resolution is attached for your approval in response to this request.

Expected Outcomes:

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

Board Options and Consequences:

The Board may choose to adopt a positive certification only if it determines that the District will meet its

financial obligations in the current year and two subsequent years.

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

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

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

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

Policy Implications:

Certification of the District's 2018-19 First Interim Financial Report and submission of the Fiscal Stabilization Plan with Board Resolution will comply with Education Code and LACOE requirements.

Budget Impact:

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

Student Impact:

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

Issues and Analysis:

None

Attachments:

Attachment A - 2018-19 First Interim Financial Report

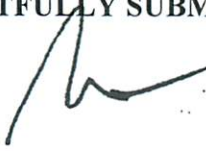
Attachment B - Fiscal Stabilization Plan with Board Resolution

Informatives:

Submitted:

11/29/18

RESPECTFULLY SUBMITTED,



AUSTIN BEUTNER
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.

Attachment A



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

**2018-19
First Interim
Financial Report**

December 11, 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: _____
District Superintendent or Designee

Date: 12/11/18

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

To the County Superintendent of Schools:

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

Meeting Date: 12/11/2018

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

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

 X QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: V. Luis Buendia

Telephone: (213) 241-7889

Title: Controller

E-mail: luis.buendia@lausd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	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

First Period Interim Financial Report

FY 2018 – 2019

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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	5,631,979,528.00	5,665,383,072.00	1,269,506,959.15	5,676,304,771.00	10,921,699.00	0.2%
2) Federal Revenue		8100-8299	696,383,621.00	742,919,962.00	92,729,501.50	606,387,870.00	(136,532,092.00)	-18.4%
3) Other State Revenue		8300-8599	1,020,973,690.00	999,046,506.00	197,640,794.63	987,525,584.00	(11,520,922.00)	-1.2%
4) Other Local Revenue		8600-8799	140,500,651.00	148,046,303.00	46,989,372.72	149,431,723.00	1,385,420.00	0.9%
5) TOTAL, REVENUES			7,489,837,490.00	7,555,395,843.00	1,606,866,628.00	7,419,649,948.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,803,922,647.05	2,859,194,840.00	926,245,952.86	2,857,912,353.00	1,282,487.00	0.0%
2) Classified Salaries		2000-2999	1,007,827,764.00	1,026,998,290.00	324,011,362.23	1,041,697,168.00	(14,698,878.00)	-1.4%
3) Employee Benefits		3000-3999	2,062,453,497.00	2,116,694,061.00	598,126,827.96	2,054,862,183.00	61,831,878.00	2.9%
4) Books and Supplies		4000-4999	713,318,747.45	744,491,943.49	74,053,952.66	465,497,322.20	278,994,621.29	37.5%
5) Services and Other Operating Expenditures		5000-5999	852,416,844.01	867,966,909.31	152,582,603.75	850,771,532.48	17,195,376.83	2.0%
6) Capital Outlay		6000-6999	8,826,514.00	74,531,680.00	6,447,005.01	93,024,789.00	(18,493,109.00)	-24.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,361,730.00	8,979,080.00	(3,368,970.37)	8,142,384.00	836,696.00	9.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,756,035.00)	(32,523,376.00)	(1,890,733.90)	(30,684,375.00)	(1,839,001.00)	5.7%
9) TOTAL, EXPENDITURES			7,425,371,708.51	7,666,333,427.80	2,076,208,000.20	7,341,223,356.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,465,781.49	(110,937,584.80)	(469,341,372.20)	78,426,591.32		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000,000.00	29,323,486.00	0.00	24,273,878.00	(5,049,608.00)	-17.2%
b) Transfers Out		7600-7629	60,045,121.00	59,968,262.00	4,370,446.50	47,785,109.00	12,183,153.00	20.3%
2) Other Sources/Uses								
a) Sources		8930-8979	300,000.00	300,000.00	0.00	412,390.73	112,390.73	37.5%
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			(39,745,121.00)	(30,344,776.00)	(4,370,446.50)	(23,098,840.27)		

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)			24,720,660.49	(141,282,360.80)	(473,711,818.70)	55,327,751.05		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,999,017,435.80	1,999,017,435.80		1,999,017,435.80	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)			1,999,017,435.80	1,999,017,435.80		1,999,017,435.80		
d) Other Restatements		9795	(116,070,394.22)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,947,041.58	1,999,017,435.80		1,999,017,435.80		
2) Ending Balance, June 30 (E + F1e)			1,907,667,702.07	1,857,735,075.00		2,054,345,186.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,755,946.00	2,839,039.00		2,839,038.18		
Stores		9712	18,580,731.00	23,041,871.00		23,041,870.50		
Prepaid Items		9713	7,166,349.00	1,682,968.00		1,682,967.96		
All Others		9719	0.00	0.00		0.00		
b) Restricted			112,403,014.11	84,780,735.00		77,796,824.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	91,894,433.00	91,894,433.00		174,590,165.00		
d) Assigned								
Other Assignments		9780	892,266,404.00	881,107,038.00		1,019,349,733.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,004,168.00	75,617,628.00		75,004,168.00		
Unassigned/Unappropriated Amount			707,596,656.96	696,771,363.00		680,040,419.70		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,056,264,331.00	3,709,508,787.00	1,083,387,210.00	3,787,577,011.00	78,068,224.00	2.1%
Education Protection Account State Aid - Current Year		8012	385,517,183.00	710,012,355.00	177,503,093.00	710,012,355.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	10,955,668.00	10,955,668.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,750,906.00	6,756,443.00	0.00	6,756,443.00	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	7,137,323.00	7,137,323.00	6,895,832.87	7,137,530.00	207.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,081,031,579.00	1,089,776,601.00	0.00	1,155,163,197.00	65,386,596.00	6.0%
Unsecured Roll Taxes		8042	39,483,937.00	31,953,453.00	31,388,290.91	31,953,453.00	0.00	0.0%
Prior Years' Taxes		8043	32,722,857.00	29,791,752.00	39,081,696.82	23,477,327.00	(6,314,425.00)	-21.2%
Supplemental Taxes		8044	25,588,475.00	27,391,329.00	3,748,316.37	27,391,329.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	247,089,042.00	255,167,196.00	1,130,966.49	100,014,785.00	(155,152,411.00)	-60.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	33,202,212.00	75,307,440.00	5,202.03	78,428,668.00	3,121,228.00	4.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(238,674.02)	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			5,914,788,002.00	5,942,802,836.00	1,342,901,934.47	5,938,867,923.00	(3,934,913.00)	-0.1%
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	(282,808,474.00)	(277,419,764.00)	(73,394,975.32)	(262,563,152.00)	14,856,612.00	-5.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,631,979,528.00	5,665,383,072.00	1,269,506,959.15	5,676,304,771.00	10,921,699.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	113,850,111.00	113,850,111.00	0.00	113,850,111.00	0.00	0.0%
Special Education Discretionary Grants		8182	26,270,867.00	34,105,541.00	53,903.81	28,429,915.00	(5,675,626.00)	-16.6%
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	100,000.00	52,252.00	22,620.56	54,822.00	2,570.00	4.9%
Interagency Contracts Between LEAs		8285	1,014,804.00	2,646,245.00	1,031,815.14	2,253,029.00	(393,216.00)	-14.9%
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	398,678,224.00	429,517,710.00	76,546,161.89	333,523,517.00	(95,994,193.00)	-22.3%
Title I, Part D, Local Delinquent Programs	3025	8290	1,225,417.00	1,255,547.00	67,964.36	1,248,563.00	(6,984.00)	-0.6%
Title II, Part A, Educator Quality	4035	8290	32,456,749.00	35,505,104.00	6,127,295.71	34,907,097.00	(598,007.00)	-1.7%

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Title III, Part A, Immigrant Education Program	4201	8290	3,374,722.00	2,985,360.00	493,066.65	2,093,903.00	(891,457.00)	-29.9%
Title III, Part A, English Learner Program	4203	8290	16,054,925.00	16,298,596.00	3,450,033.21	10,613,851.00	(5,684,745.00)	-34.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	21,238,132.00	28,848,814.00	0.00	26,646,932.00	(2,201,882.00)	-7.6%
Career and Technical Education	3500-3599	8290	5,151,366.00	7,011,463.00	0.00	6,308,735.00	(702,728.00)	-10.0%
All Other Federal Revenue	All Other	8290	76,968,304.00	70,843,219.00	4,936,640.17	46,457,395.00	(24,385,824.00)	-34.4%
TOTAL, FEDERAL REVENUE			696,383,621.00	742,919,962.00	92,729,501.50	606,387,870.00	(136,532,092.00)	-18.4%
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	360,923,969.00	360,550,034.00	102,713,872.00	360,550,034.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	702,427.00	702,427.00	New
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	900,596.00	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	182,350,459.00	105,460,956.00	0.00	105,460,956.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	93,470,946.00	98,713,764.00	6,207,222.77	102,475,213.00	3,761,449.00	3.8%
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	79,587,919.00	80,035,499.00	(16,880.95)	79,331,823.00	(703,676.00)	-0.9%
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	40,960,362.00	59,443,025.00	59,443,025.66	54,855,272.00	(4,587,753.00)	-7.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,485,017.00	3,352,723.00	750,180.08	2,366,196.00	(986,527.00)	-29.4%
California Clean Energy Jobs Act	6230	8590	500,000.00	500,000.00	1,986,221.00	0.00	(500,000.00)	-100.0%
Specialized Secondary	7370	8590	0.00	45,000.00	24,642.02	45,000.00	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%
All Other State Revenue	All Other	8590	258,608,765.00	287,859,252.00	25,631,916.05	278,652,410.00	(9,206,842.00)	-3.2%
TOTAL, OTHER STATE REVENUE			1,020,973,690.00	999,046,506.00	197,640,794.63	987,525,584.00	(11,520,922.00)	-1.2%

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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	174,603.79	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	26,038,000.00	26,114,717.00	8,927,477.10	26,053,967.00	(60,750.00)	-0.2%
Interest		8660	23,295,568.00	28,160,917.00	22,908.65	29,711,931.00	1,551,014.00	5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	395,759.00	396,109.00	(8,445.00)	396,109.00	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	41,077,599.00	41,168,334.00	8,130,257.40	35,733,291.00	(5,435,043.00)	-13.2%
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	49,318,568.00	51,831,069.00	29,515,680.78	56,934,378.00	5,103,309.00	9.8%
Tuition		8710	0.00	0.00	226,890.00	226,890.00	226,890.00	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			140,500,651.00	148,046,303.00	46,989,372.72	149,431,723.00	1,385,420.00	0.9%
TOTAL, REVENUES			7,489,837,490.00	7,555,395,843.00	1,606,866,628.00	7,419,649,948.00	(135,745,895.00)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,080,295,197.93	2,080,062,141.00	670,478,211.37	2,084,466,024.00	(4,403,883.00)	-0.2%
Certificated Pupil Support Salaries		1200	279,246,906.00	288,743,693.00	90,826,568.37	282,228,676.00	6,515,017.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	307,753,527.12	339,607,889.00	115,664,599.94	336,688,008.00	2,919,881.00	0.9%
Other Certificated Salaries		1900	136,627,016.00	150,781,117.00	49,276,573.18	154,529,645.00	(3,748,528.00)	-2.5%
TOTAL, CERTIFICATED SALARIES			2,803,922,647.05	2,859,194,840.00	926,245,952.86	2,857,912,353.00	1,282,487.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	250,313,730.00	246,182,848.00	70,780,126.82	249,329,042.00	(3,146,194.00)	-1.3%
Classified Support Salaries		2200	358,765,586.00	353,304,784.00	117,190,940.86	368,643,105.00	(15,338,321.00)	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	24,349,512.00	35,411,533.00	8,627,899.86	27,324,023.00	8,087,510.00	22.8%
Clerical, Technical and Office Salaries		2400	261,745,726.00	272,126,752.00	92,374,736.45	276,402,778.00	(4,276,026.00)	-1.6%
Other Classified Salaries		2900	112,653,210.00	119,972,373.00	35,037,658.24	119,998,220.00	(25,847.00)	0.0%
TOTAL, CLASSIFIED SALARIES			1,007,827,764.00	1,026,998,290.00	324,011,362.23	1,041,697,168.00	(14,698,878.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	656,089,372.00	685,813,997.00	145,877,743.40	676,052,860.00	9,761,137.00	1.4%
PERS		3201-3202	186,538,768.00	191,744,564.00	52,995,300.23	170,351,360.00	21,393,204.00	11.2%
OASDI/Medicare/Alternative		3301-3302	118,573,512.00	122,313,359.00	38,685,871.45	120,743,221.00	1,570,138.00	1.3%
Health and Welfare Benefits		3401-3402	725,206,188.00	729,909,228.00	237,403,963.37	718,382,847.00	11,526,381.00	1.6%
Unemployment Insurance		3501-3502	2,368,404.00	2,432,719.00	637,841.20	2,479,157.00	(46,438.00)	-1.9%
Workers' Compensation		3601-3602	114,609,406.00	115,768,026.00	37,791,339.83	116,793,077.00	(1,025,051.00)	-0.9%
OPEB, Allocated		3701-3702	259,067,847.00	268,712,168.00	84,729,184.46	250,059,661.00	18,652,507.00	6.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	5,584.02	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,062,453,497.00	2,116,694,061.00	598,126,827.96	2,054,862,183.00	61,831,878.00	2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	130,861,643.00	173,423,099.00	30,428,697.05	107,134,007.00	66,289,092.00	38.2%
Books and Other Reference Materials		4200	721,751.00	2,753,214.00	381,335.81	2,494,868.00	258,346.00	9.4%
Materials and Supplies		4300	570,763,139.45	536,336,634.49	38,068,320.75	320,901,327.20	215,435,307.29	40.2%
Noncapitalized Equipment		4400	9,187,791.00	31,763,335.00	5,167,869.95	34,791,707.00	(3,028,372.00)	-9.5%
Food		4700	1,784,423.00	215,661.00	7,729.10	175,413.00	40,248.00	18.7%
TOTAL, BOOKS AND SUPPLIES			713,318,747.45	744,491,943.49	74,053,952.66	465,497,322.20	278,994,621.29	37.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	352,808,989.00	356,730,500.00	64,871,826.32	387,762,066.00	(31,031,566.00)	-8.7%
Travel and Conferences		5200	4,719,264.00	8,557,603.00	3,341,308.10	9,318,922.48	(761,319.48)	-8.9%
Dues and Memberships		5300	2,137,808.00	2,635,604.00	652,085.79	2,332,120.00	303,484.00	11.5%
Insurance		5400-5450	51,302,449.00	35,645,500.00	6,648,952.02	44,731,827.00	(9,086,327.00)	-25.5%
Operations and Housekeeping Services		5500	144,928,946.00	145,534,147.00	15,354,530.81	149,185,114.00	(3,650,967.00)	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,818,196.00	30,918,392.00	4,683,851.49	16,316,032.00	14,602,360.00	47.2%
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	247,931,844.01	268,219,328.31	52,200,348.60	222,888,690.00	45,330,638.31	16.9%
Communications		5900	19,769,348.00	19,725,835.00	4,829,700.62	18,236,761.00	1,489,074.00	7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			852,416,844.01	867,966,909.31	152,582,603.75	850,771,532.48	17,195,376.83	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	307,650.00	0.00	3,544.00	304,106.00	98.8%
Buildings and Improvements of Buildings		6200	107,158.00	40,196,017.00	3,432,021.86	66,205,790.00	(26,009,773.00)	-64.7%
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	8,719,356.00	34,028,013.00	3,014,983.15	26,815,455.00	7,212,558.00	21.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,826,514.00	74,531,680.00	6,447,005.01	93,024,789.00	(18,493,109.00)	-24.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	13,822.00	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	(3,646,084.94)	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	1,012,665.00	263,292.57	1,012,665.00	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	50,407.00	50,407.00	0.00	38,638.00	11,769.00	23.3%
Other Debt Service - Principal		7439	657,849.00	1,265,542.00	0.00	440,615.00	824,927.00	65.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,361,730.00	8,979,080.00	(3,368,970.37)	8,142,384.00	836,696.00	9.3%
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	(31,756,035.00)	(32,523,376.00)	(1,890,733.90)	(30,684,375.00)	(1,839,001.00)	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(31,756,035.00)	(32,523,376.00)	(1,890,733.90)	(30,684,375.00)	(1,839,001.00)	5.7%
TOTAL, EXPENDITURES			7,425,371,708.51	7,666,333,427.80	2,076,208,000.20	7,341,223,356.68	325,110,071.12	4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	9,323,486.00	0.00	4,273,878.00	(5,049,608.00)	-54.2%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000,000.00	29,323,486.00	0.00	24,273,878.00	(5,049,608.00)	-17.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	33,804,319.00	41,287,401.00	0.00	29,344,573.00	11,942,828.00	28.9%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,188,095.00	1,188,095.00	0.00	1,009,873.00	178,222.00	15.0%
Other Authorized Interfund Transfers Out		7619	25,052,707.00	17,492,766.00	4,370,446.50	17,430,663.00	62,103.00	0.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,045,121.00	59,968,262.00	4,370,446.50	47,785,109.00	12,183,153.00	20.3%
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	300,000.00	300,000.00	0.00	300,000.00	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	112,390.73	112,390.73	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			300,000.00	300,000.00	0.00	412,390.73	112,390.73	37.5%
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)			(39,745,121.00)	(30,344,776.00)	(4,370,446.50)	(23,098,840.27)	(7,245,935.73)	-23.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,631,979,528.00	5,665,383,072.00	1,269,506,959.15	5,676,304,771.00	10,921,699.00	0.2%
2) Federal Revenue		8100-8299	7,861,114.00	7,861,114.00	425,661.68	7,861,114.00	0.00	0.0%
3) Other State Revenue		8300-8599	258,778,531.00	187,124,753.00	6,544,522.81	188,556,498.00	1,431,745.00	0.8%
4) Other Local Revenue		8600-8799	128,465,391.00	134,400,732.00	39,231,468.48	139,113,222.00	4,712,490.00	3.5%
5) TOTAL, REVENUES			6,027,084,564.00	5,994,769,671.00	1,315,708,612.12	6,011,835,605.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,119,834,720.00	2,140,178,886.00	672,938,444.38	2,130,756,015.00	9,422,871.00	0.4%
2) Classified Salaries		2000-2999	620,198,225.00	606,213,259.00	199,573,130.54	621,338,345.00	(15,125,086.00)	-2.5%
3) Employee Benefits		3000-3999	1,268,743,976.00	1,267,939,049.00	406,113,296.81	1,258,057,821.00	9,881,228.00	0.8%
4) Books and Supplies		4000-4999	371,206,619.00	435,761,061.78	58,138,206.64	319,771,309.00	115,989,752.78	26.6%
5) Services and Other Operating Expenditures		5000-5999	475,970,808.00	467,516,080.00	77,525,418.65	443,738,761.00	23,777,319.00	5.1%
6) Capital Outlay		6000-6999	6,810,116.00	32,131,123.00	3,148,075.70	23,450,036.00	8,681,087.00	27.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,361,730.00	8,979,080.00	(3,368,970.37)	8,142,384.00	836,696.00	9.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(134,005,408.00)	(131,329,796.00)	(6,676,883.25)	(120,473,442.16)	(10,856,353.84)	8.3%
9) TOTAL, EXPENDITURES			4,737,120,786.00	4,827,388,742.78	1,407,390,719.10	4,684,781,228.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,289,963,778.00	1,167,380,928.22	(91,682,106.98)	1,327,054,376.16		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000,000.00	29,323,486.00	0.00	24,273,878.00	(5,049,608.00)	-17.2%
b) Transfers Out		7600-7629	60,045,121.00	59,968,262.00	4,358,206.60	47,734,564.00	12,233,698.00	20.4%
2) Other Sources/Uses								
a) Sources		8930-8979	300,000.00	300,000.00	0.00	412,390.73	112,390.73	37.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,202,689,691.00)	(1,227,333,353.00)	(408,649,444.00)	(1,190,709,259.21)	36,624,093.79	-3.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,242,434,812.00)	(1,257,678,129.00)	(413,007,650.60)	(1,213,757,554.48)		

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)			47,528,966.00	(90,297,200.78)	(504,689,757.58)	113,296,821.68		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,863,251,540.78	1,863,251,540.78		1,863,251,540.78	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)			1,863,251,540.78	1,863,251,540.78		1,863,251,540.78		
d) Other Restatements		9795	(115,515,818.82)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,747,735,721.96	1,863,251,540.78		1,863,251,540.78		
2) Ending Balance, June 30 (E + F1e)			1,795,264,687.96	1,772,954,340.00		1,976,548,362.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,755,946.00	2,839,039.00		2,839,038.18		
Stores		9712	18,580,731.00	23,041,871.00		23,041,870.50		
Prepaid Items		9713	7,166,349.00	1,682,968.00		1,682,967.96		
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	91,894,433.00	91,894,433.00		174,590,165.00		
d) Assigned								
Other Assignments		9780	892,266,404.00	881,107,038.00		1,019,349,733.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,004,168.00	75,617,628.00		75,004,168.00		
Unassigned/Unappropriated Amount			707,596,656.96	696,771,363.00		680,040,419.70		

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	4,056,264,331.00	3,709,508,787.00	1,083,387,210.00	3,787,577,011.00	78,068,224.00	2.1%
Education Protection Account State Aid - Current Year		8012	385,517,183.00	710,012,355.00	177,503,093.00	710,012,355.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	10,955,668.00	10,955,668.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,750,906.00	6,756,443.00	0.00	6,756,443.00	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	7,137,323.00	7,137,323.00	6,895,832.87	7,137,530.00	207.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,081,031,579.00	1,089,776,601.00	0.00	1,155,163,197.00	65,386,596.00	6.0%
Unsecured Roll Taxes		8042	39,483,937.00	31,953,453.00	31,388,290.91	31,953,453.00	0.00	0.0%
Prior Years' Taxes		8043	32,722,857.00	29,791,752.00	39,081,696.82	23,477,327.00	(6,314,425.00)	-21.2%
Supplemental Taxes		8044	25,588,475.00	27,391,329.00	3,748,316.37	27,391,329.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	247,089,042.00	255,167,196.00	1,130,966.49	100,014,785.00	(155,152,411.00)	-60.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	33,202,212.00	75,307,440.00	5,202.03	78,428,668.00	3,121,228.00	4.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(238,674.02)	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			5,914,788,002.00	5,942,802,836.00	1,342,901,934.47	5,938,867,923.00	(3,934,913.00)	-0.1%
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	(282,808,474.00)	(277,419,764.00)	(73,394,975.32)	(262,563,152.00)	14,856,612.00	-5.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,631,979,528.00	5,665,383,072.00	1,269,506,959.15	5,676,304,771.00	10,921,699.00	0.2%
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						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	7,861,114.00	7,861,114.00	425,661.68	7,861,114.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,861,114.00	7,861,114.00	425,661.68	7,861,114.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	182,350,459.00	105,460,956.00	0.00	105,460,956.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	70,344,114.00	73,067,541.00	3,200,071.30	74,499,286.00	1,431,745.00	2.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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, 6695	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						
All Other State Revenue	All Other	8590	6,083,958.00	8,596,256.00	3,344,451.51	8,596,256.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			258,778,531.00	187,124,753.00	6,544,522.81	188,556,498.00	1,431,745.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	174,603.79	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	26,038,000.00	26,114,717.00	8,927,477.10	26,053,967.00	(60,750.00)	-0.2%
Interest		8660	23,295,568.00	28,160,917.00	22,908.65	29,711,931.00	1,551,014.00	5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	395,759.00	396,109.00	(8,445.00)	396,109.00	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	41,077,599.00	41,078,769.00	8,040,692.14	35,643,726.00	(5,435,043.00)	-13.2%
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	37,283,308.00	38,275,063.00	22,074,231.80	46,932,332.00	8,657,269.00	22.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,465,391.00	134,400,732.00	39,231,468.48	139,113,222.00	4,712,490.00	3.5%
TOTAL, REVENUES			6,027,084,564.00	5,994,769,671.00	1,315,708,612.12	6,011,835,605.00	17,065,934.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,672,418,937.00	1,653,920,303.00	511,251,759.71	1,642,865,122.00	11,055,181.00	0.7%
Certificated Pupil Support Salaries		1200	144,621,830.00	148,557,094.00	47,858,049.93	148,726,798.00	(169,704.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	248,480,037.00	275,577,693.00	92,428,192.60	273,143,846.00	2,433,847.00	0.9%
Other Certificated Salaries		1900	54,313,916.00	62,123,796.00	21,400,442.14	66,020,249.00	(3,896,453.00)	-6.3%
TOTAL, CERTIFICATED SALARIES			2,119,834,720.00	2,140,178,886.00	672,938,444.38	2,130,756,015.00	9,422,871.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	36,802,307.00	8,946,098.00	1,857,255.91	8,111,353.00	834,745.00	9.3%
Classified Support Salaries		2200	269,204,169.00	263,392,918.00	89,549,746.37	278,347,835.00	(14,954,917.00)	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	22,030,669.00	33,092,730.00	7,925,419.68	25,166,984.00	7,925,746.00	24.0%
Clerical, Technical and Office Salaries		2400	227,899,668.00	233,449,086.00	81,811,966.83	244,030,942.00	(10,581,856.00)	-4.5%
Other Classified Salaries		2900	64,261,412.00	67,332,427.00	18,428,741.75	65,681,231.00	1,651,196.00	2.5%
TOTAL, CLASSIFIED SALARIES			620,198,225.00	606,213,259.00	199,573,130.54	621,338,345.00	(15,125,086.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	347,200,527.00	345,882,459.00	106,991,048.62	337,439,986.00	8,442,473.00	2.4%
PERS		3201-3202	123,968,652.00	123,949,870.00	33,542,692.93	103,917,655.00	20,032,215.00	16.2%
OASDI/Medicare/Alternative		3301-3302	76,932,029.00	77,364,665.00	24,534,402.96	76,402,786.00	961,879.00	1.2%
Health and Welfare Benefits		3401-3402	462,355,346.00	456,623,492.00	157,855,083.10	488,077,023.00	(31,453,531.00)	-6.9%
Unemployment Insurance		3501-3502	1,713,305.00	1,735,179.00	442,938.02	1,760,353.00	(25,174.00)	-1.5%
Workers' Compensation		3601-3602	81,921,611.00	81,966,691.00	26,365,664.42	82,039,805.00	(73,114.00)	-0.1%
OPEB, Allocated		3701-3702	174,652,506.00	180,416,693.00	56,375,882.74	168,420,213.00	11,996,480.00	6.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	5,584.02	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,268,743,976.00	1,267,939,049.00	406,113,296.81	1,258,057,821.00	9,881,228.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	107,729,951.00	147,772,016.00	30,428,677.42	79,157,830.00	68,614,186.00	46.4%
Books and Other Reference Materials		4200	681,530.00	806,338.00	239,379.64	623,616.00	182,722.00	22.7%
Materials and Supplies		4300	253,720,792.00	270,094,302.78	24,928,315.77	220,017,637.00	50,076,665.78	18.5%
Noncapitalized Equipment		4400	7,394,370.00	17,007,269.00	2,535,830.65	19,919,543.00	(2,912,274.00)	-17.1%
Food		4700	1,679,976.00	81,136.00	6,003.16	52,683.00	28,453.00	35.1%
TOTAL, BOOKS AND SUPPLIES			371,206,619.00	435,761,061.78	58,138,206.64	319,771,309.00	115,989,752.78	26.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	58,037,280.00	59,528,629.00	12,159,319.71	56,625,283.00	2,903,346.00	4.9%
Travel and Conferences		5200	3,570,165.00	5,581,100.00	2,339,616.48	4,492,984.00	1,088,116.00	19.5%
Dues and Memberships		5300	2,137,408.00	2,446,153.00	626,433.39	2,257,267.00	188,886.00	7.7%
Insurance		5400-5450	51,302,449.00	35,645,500.00	6,648,952.02	44,731,827.00	(9,086,327.00)	-25.5%
Operations and Housekeeping Services		5500	144,913,946.00	145,519,147.00	15,344,466.80	149,124,969.00	(3,605,822.00)	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,248,669.00	14,872,334.00	3,508,210.16	13,214,803.00	1,657,531.00	11.1%
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	182,277,879.00	184,619,191.00	32,069,074.32	155,470,243.00	29,148,948.00	15.8%
Communications		5900	19,483,012.00	19,304,026.00	4,829,345.77	17,821,385.00	1,482,641.00	7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			475,970,808.00	467,516,080.00	77,525,418.65	443,738,761.00	23,777,319.00	5.1%

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	0.00	307,650.00	0.00	3,544.00	304,106.00	98.8%
Buildings and Improvements of Buildings		6200	107,158.00	8,281,180.00	459,587.36	6,779,248.00	1,501,932.00	18.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,702,958.00	23,542,293.00	2,688,488.34	16,667,244.00	6,875,049.00	29.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,810,116.00	32,131,123.00	3,148,075.70	23,450,036.00	8,681,087.00	27.0%
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	13,822.00	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	(3,646,084.94)	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	1,012,665.00	263,292.57	1,012,665.00	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	50,407.00	50,407.00	0.00	38,638.00	11,769.00	23.3%
Other Debt Service - Principal		7439	657,849.00	1,265,542.00	0.00	440,615.00	824,927.00	65.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,361,730.00	8,979,080.00	(3,368,970.37)	8,142,384.00	836,696.00	9.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(102,249,373.00)	(98,806,420.00)	(4,786,149.35)	(89,789,067.16)	(9,017,352.84)	9.1%
Transfers of Indirect Costs - Interfund		7350	(31,756,035.00)	(32,523,376.00)	(1,890,733.90)	(30,684,375.00)	(1,839,001.00)	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(134,005,408.00)	(131,329,796.00)	(6,676,883.25)	(120,473,442.16)	(10,856,353.84)	8.3%
TOTAL, EXPENDITURES			4,737,120,786.00	4,827,388,742.78	1,407,390,719.10	4,684,781,228.84	142,607,513.94	3.0%

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	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	9,323,486.00	0.00	4,273,878.00	(5,049,608.00)	-54.2%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000,000.00	29,323,486.00	0.00	24,273,878.00	(5,049,608.00)	-17.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	33,804,319.00	41,287,401.00	0.00	29,344,573.00	11,942,828.00	28.9%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,188,095.00	1,188,095.00	0.00	1,009,873.00	178,222.00	15.0%
Other Authorized Interfund Transfers Out		7619	25,052,707.00	17,492,766.00	4,358,206.60	17,380,118.00	112,648.00	0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,045,121.00	59,968,262.00	4,358,206.60	47,734,564.00	12,233,698.00	20.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	300,000.00	300,000.00	0.00	300,000.00	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	112,390.73	112,390.73	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			300,000.00	300,000.00	0.00	412,390.73	112,390.73	37.5%
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	(1,202,689,691.00)	(1,227,333,353.00)	(408,649,444.00)	(1,190,709,259.21)	36,624,093.79	-3.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,202,689,691.00)	(1,227,333,353.00)	(408,649,444.00)	(1,190,709,259.21)	36,624,093.79	-3.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,242,434,812.00)	(1,257,678,129.00)	(413,007,650.60)	(1,213,757,554.48)	43,920,574.52	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	688,522,507.00	735,058,848.00	92,303,839.82	598,526,756.00	(136,532,092.00)	-18.6%
3) Other State Revenue		8300-8599	762,195,159.00	811,921,753.00	191,096,271.82	798,969,086.00	(12,952,667.00)	-1.6%
4) Other Local Revenue		8600-8799	12,035,260.00	13,645,571.00	7,757,904.24	10,318,501.00	(3,327,070.00)	-24.4%
5) TOTAL, REVENUES			1,462,752,926.00	1,560,626,172.00	291,158,015.88	1,407,814,343.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	684,087,927.05	719,015,954.00	253,307,508.48	727,156,338.00	(8,140,384.00)	-1.1%
2) Classified Salaries		2000-2999	387,629,539.00	420,785,031.00	124,438,231.69	420,358,823.00	426,208.00	0.1%
3) Employee Benefits		3000-3999	793,709,521.00	848,755,012.00	192,013,531.15	796,804,362.00	51,950,650.00	6.1%
4) Books and Supplies		4000-4999	342,112,128.45	308,730,881.71	15,915,746.02	145,726,013.20	163,004,868.51	52.8%
5) Services and Other Operating Expenditures		5000-5999	376,446,036.01	400,450,829.31	75,057,185.10	407,032,771.48	(6,581,942.17)	-1.6%
6) Capital Outlay		6000-6999	2,016,398.00	42,400,557.00	3,298,929.31	69,574,753.00	(27,174,196.00)	-64.1%
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	102,249,373.00	98,806,420.00	4,786,149.35	89,789,067.16	9,017,352.84	9.1%
9) TOTAL, EXPENDITURES			2,688,250,922.51	2,838,944,685.02	668,817,281.10	2,656,442,127.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,225,497,996.51)	(1,278,318,513.02)	(377,659,265.22)	(1,248,627,784.84)		
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	12,239.90	50,545.00	(50,545.00)	New
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	1,202,689,691.00	1,227,333,353.00	408,649,444.00	1,190,709,259.21	(36,624,093.79)	-3.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,202,689,691.00	1,227,333,353.00	408,637,204.10	1,190,658,714.21		

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)			(22,808,305.51)	(50,985,160.02)	30,977,938.88	(57,969,070.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,765,895.02	135,765,895.02		135,765,895.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,765,895.02	135,765,895.02		135,765,895.02		
d) Other Restatements		9795	(554,575.40)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,211,319.62	135,765,895.02		135,765,895.02		
2) Ending Balance, June 30 (E + F1e)			112,403,014.11	84,780,735.00		77,796,824.39		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			112,403,014.11	84,780,735.00		77,796,824.39		
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			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	113,850,111.00	113,850,111.00	0.00	113,850,111.00	0.00	0.0%
Special Education Discretionary Grants		8182	26,270,867.00	34,105,541.00	53,903.81	28,429,915.00	(5,675,626.00)	-16.6%
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	100,000.00	52,252.00	22,620.56	54,822.00	2,570.00	4.9%
Interagency Contracts Between LEAs		8285	1,014,804.00	2,646,245.00	1,031,815.14	2,253,029.00	(393,216.00)	-14.9%
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	398,678,224.00	429,517,710.00	76,546,161.89	333,523,517.00	(95,994,193.00)	-22.3%
Title I, Part D, Local Delinquent Programs	3025	8290	1,225,417.00	1,255,547.00	67,964.36	1,248,563.00	(6,984.00)	-0.6%
Title II, Part A, Educator Quality	4035	8290	32,456,749.00	35,505,104.00	6,127,295.71	34,907,097.00	(598,007.00)	-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)
Title III, Part A, Immigrant Education Program	4201	8290	3,374,722.00	2,985,360.00	493,066.65	2,093,903.00	(891,457.00)	-29.9%
Title III, Part A, English Learner Program	4203	8290	16,054,925.00	16,298,596.00	3,450,033.21	10,613,851.00	(5,684,745.00)	-34.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	21,238,132.00	28,848,814.00	0.00	26,646,932.00	(2,201,882.00)	-7.6%
Career and Technical Education	3500-3599	8290	5,151,366.00	7,011,463.00	0.00	6,308,735.00	(702,728.00)	-10.0%
All Other Federal Revenue	All Other	8290	69,107,190.00	62,982,105.00	4,510,978.49	38,596,281.00	(24,385,824.00)	-38.7%
TOTAL, FEDERAL REVENUE			688,522,507.00	735,058,848.00	92,303,839.82	598,526,756.00	(136,532,092.00)	-18.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	360,923,969.00	360,550,034.00	102,713,872.00	360,550,034.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	702,427.00	702,427.00	New
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	900,596.00	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 Materie		8560	23,126,832.00	25,646,223.00	3,007,151.47	27,975,927.00	2,329,704.00	9.1%
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	79,587,919.00	80,035,499.00	(16,880.95)	79,331,823.00	(703,676.00)	-0.9%
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	40,960,362.00	59,443,025.00	59,443,025.66	54,855,272.00	(4,587,753.00)	-7.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,485,017.00	3,352,723.00	750,180.08	2,366,196.00	(986,527.00)	-29.4%
California Clean Energy Jobs Act	6230	8590	500,000.00	500,000.00	1,986,221.00	0.00	(500,000.00)	-100.0%
Specialized Secondary	7370	8590	0.00	45,000.00	24,642.02	45,000.00	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%
All Other State Revenue	All Other	8590	252,524,807.00	279,262,996.00	22,287,464.54	270,056,154.00	(9,206,842.00)	-3.3%
TOTAL, OTHER STATE REVENUE			762,195,159.00	811,921,753.00	191,096,271.82	798,969,086.00	(12,952,667.00)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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	89,565.00	89,565.26	89,565.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	12,035,260.00	13,556,006.00	7,441,448.98	10,002,046.00	(3,553,960.00)	-26.2%
Tuition		8710	0.00	0.00	226,890.00	226,890.00	226,890.00	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			12,035,260.00	13,645,571.00	7,757,904.24	10,318,501.00	(3,327,070.00)	-24.4%
TOTAL, REVENUES			1,462,752,926.00	1,560,626,172.00	291,158,015.88	1,407,814,343.00	(152,811,829.00)	-9.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	407,876,260.93	426,141,838.00	159,226,451.66	441,600,902.00	(15,459,064.00)	-3.6%
Certificated Pupil Support Salaries		1200	134,625,076.00	140,186,599.00	42,968,518.44	133,501,878.00	6,684,721.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	59,273,490.12	64,030,196.00	23,236,407.34	63,544,162.00	486,034.00	0.8%
Other Certificated Salaries		1900	82,313,100.00	88,657,321.00	27,876,131.04	88,509,396.00	147,925.00	0.2%
TOTAL, CERTIFICATED SALARIES			684,087,927.05	719,015,954.00	253,307,508.48	727,156,338.00	(8,140,384.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	213,511,423.00	237,236,750.00	68,922,870.91	241,217,689.00	(3,980,939.00)	-1.7%
Classified Support Salaries		2200	89,561,417.00	89,911,866.00	27,641,194.49	90,295,270.00	(383,404.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	2,318,843.00	2,318,803.00	702,480.18	2,157,039.00	161,764.00	7.0%
Clerical, Technical and Office Salaries		2400	33,846,058.00	38,677,666.00	10,562,769.62	32,371,836.00	6,305,830.00	16.3%
Other Classified Salaries		2900	48,391,798.00	52,639,946.00	16,608,916.49	54,316,989.00	(1,677,043.00)	-3.2%
TOTAL, CLASSIFIED SALARIES			387,629,539.00	420,785,031.00	124,438,231.69	420,358,823.00	426,208.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	308,888,845.00	339,931,538.00	38,886,694.78	338,612,874.00	1,318,664.00	0.4%
PERS		3201-3202	62,570,116.00	67,794,694.00	19,452,607.30	66,433,705.00	1,360,989.00	2.0%
OASDI/Medicare/Alternative		3301-3302	41,641,483.00	44,948,694.00	14,151,468.49	44,340,435.00	608,259.00	1.4%
Health and Welfare Benefits		3401-3402	262,850,842.00	273,285,736.00	79,548,880.27	230,305,824.00	42,979,912.00	15.7%
Unemployment Insurance		3501-3502	655,099.00	697,540.00	194,903.18	718,804.00	(21,264.00)	-3.0%
Workers' Compensation		3601-3602	32,687,795.00	33,801,335.00	11,425,675.41	34,753,272.00	(951,937.00)	-2.8%
OPEB, Allocated		3701-3702	84,415,341.00	88,295,475.00	28,353,301.72	81,639,448.00	6,656,027.00	7.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			793,709,521.00	848,755,012.00	192,013,531.15	796,804,362.00	51,950,650.00	6.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	23,131,692.00	25,651,083.00	19.63	27,976,177.00	(2,325,094.00)	-9.1%
Books and Other Reference Materials		4200	40,221.00	1,946,876.00	141,956.17	1,871,252.00	75,624.00	3.9%
Materials and Supplies		4300	317,042,347.45	266,242,331.71	13,140,004.98	100,883,690.20	165,358,641.51	62.1%
Noncapitalized Equipment		4400	1,793,421.00	14,756,066.00	2,632,039.30	14,872,164.00	(116,098.00)	-0.8%
Food		4700	104,447.00	134,525.00	1,725.94	122,730.00	11,795.00	8.8%
TOTAL, BOOKS AND SUPPLIES			342,112,128.45	308,730,881.71	15,915,746.02	145,726,013.20	163,004,868.51	52.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	294,771,709.00	297,201,871.00	52,712,506.61	331,136,783.00	(33,934,912.00)	-11.4%
Travel and Conferences		5200	1,149,099.00	2,976,503.00	1,001,691.62	4,825,938.48	(1,849,435.48)	-62.1%
Dues and Memberships		5300	400.00	189,451.00	25,652.40	74,853.00	114,598.00	60.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	10,064.01	60,145.00	(45,145.00)	-301.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,569,527.00	16,046,058.00	1,175,641.33	3,101,229.00	12,944,829.00	80.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,653,965.01	83,600,137.31	20,131,274.28	67,418,447.00	16,181,690.31	19.4%
Communications		5900	286,336.00	421,809.00	354.85	415,376.00	6,433.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			376,446,036.01	400,450,829.31	75,057,185.10	407,032,771.48	(6,581,942.17)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	31,914,837.00	2,972,434.50	59,426,542.00	(27,511,705.00)	-86.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,016,398.00	10,485,720.00	326,494.81	10,148,211.00	337,509.00	3.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,016,398.00	42,400,557.00	3,298,929.31	69,574,753.00	(27,174,196.00)	-64.1%
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	102,249,373.00	98,806,420.00	4,786,149.35	89,789,067.16	9,017,352.84	9.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,249,373.00	98,806,420.00	4,786,149.35	89,789,067.16	9,017,352.84	9.1%
TOTAL, EXPENDITURES			2,688,250,922.51	2,838,944,685.02	668,817,281.10	2,656,442,127.84	182,502,557.18	6.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	12,239.90	50,545.00	(50,545.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	12,239.90	50,545.00	(50,545.00)	New
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	1,202,689,691.00	1,227,333,353.00	408,649,444.00	1,190,709,259.21	(36,624,093.79)	-3.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,202,689,691.00	1,227,333,353.00	408,649,444.00	1,190,709,259.21	(36,624,093.79)	-3.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,202,689,691.00	1,227,333,353.00	408,637,204.10	1,190,658,714.21	36,674,638.79	-3.0%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	906,227.09
5650	FEMA Public Assistance Funds	131,867.31
5810	Other Restricted Federal	4,056,944.71
6230	California Clean Energy Jobs Act	49,138,324.17
6500	Special Education	1,171,138.26
7085	Learning Communities for School Success P	11,631.24
7810	Other Restricted State	293,421.39
8150	Ongoing & Major Maintenance Account (RM,	20,993,493.04
9010	Other Restricted Local	1,093,777.18
Total, Restricted Balance		<u>77,796,824.39</u>

**GENERAL FUND
FIRST INTERIM FINANCIAL REPORT
2018-19**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The higher revenue is due to an additional \$10.9 million Local Control Funding Formula (LCFF) revenue for 2017-18 based on the updated 2016-17 P2 Average Daily Attendance (ADA) report.
- A-2 The federal revenue is lower by \$136.5 million primarily due to the projected lower spending in grants such as: Title I \$97.9 million; Special Education grants, \$5.6 million; Title III, \$6.6 million; Gear Up, \$4.2 million and net decrease in various federal revenues of \$5.4 million. There are also some grants that are still to be implemented, \$16.8 million.
- A-3 The \$11.5 million projected lower other state revenue is mainly due to lower spending in grants such as: Career Technical Education Incentive Grant; \$4.6 million, Emergency Repair Program Williams Case, \$1.7 million; Tobacco Use Prevention Education, \$1.0 million; After School Education and Safety, \$0.7 million; and net decrease in other state revenues of \$1.3 million. There are also unimplemented grants of \$5.9 million. A prior year lottery income of \$ 3.7 million partially offsets the decrease.
- A-4 The projected higher other local revenue of \$1.4 million is primarily due to higher interest income, \$1.6 million; and a reconciliation adjustment of the annual pension plan contributions for the California State Teachers' Retirement System, \$8.7 million. This is offset by lower civic center rentals, \$2.5 million; lower charter fees, \$3.1 million; lower spending in expenditure driven grants, \$2.2 million; and lower DWP Pilot efficiencies earnings, \$1.2 million.

Expenditures

- B-1 The lower expenditure in Certificated Salaries is primarily due to lower projected expenditures for certificated pupil support salaries and certificated supervisors' and administrators' salaries, partially offset by higher certificated teachers' salaries and other certificated salaries.
- B-2 The increase in Classified Salaries is primarily due to higher projected expenditures for classified support salaries, and clerical, technical and office salaries, partially offset by lower classified supervisors' and administrators' salaries.
- B-3 The lower expenditure in Employee Benefits is primarily due to projected lower spending in PERS, OPEB allocated, health and welfare benefits and STRS.

- B-4 The decrease in Books and Supplies is mainly due to projected underspending in materials and supplies and approved textbooks and core curricula materials.
- B-5 The projected under-spending in Services and Other Operating Expenditures is primarily due to lower projected expenditures in professional/consulting services and operating expenditures and rentals, leases, repairs, and non-capitalized improvements, partially offset by higher expenditures in sub-agreements for services and insurance.
- B-6 The increase in Capital Outlay is primarily due to higher projected expenditures for buildings and improvements of buildings, partially offset by lower expenditures in equipment.
- B-7 Other Outgo is projected to be spent at budget.
- 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 pertains to the unspent portion of the Measure Q funding for bus purchase.
- D-1b The decrease in Transfers Out is primarily due to a decreased projected encroachment from other funds.
- D-2 The \$0.1 million in other financing sources represents proceeds from capital lease.

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	432,648.09	431,313.52	423,980.39	431,313.51	(0.01)	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)	432,648.09	431,313.52	423,980.39	431,313.51	(0.01)	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	286.11	286.11	286.11	286.11	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)	431.02	431.02	431.02	431.02	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	433,079.11	431,744.54	424,411.41	431,744.53	(0.01)	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	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	38,741.89	40,136.51	40,136.51	40,136.51	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	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)	38,741.89	40,136.51	40,136.51	40,136.51	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	0.00	0.00	0.00	0.00	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	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)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	38,741.89	40,136.51	40,136.51	40,136.51	0.00	0%

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2018-19**

REVENUES

Major Assumptions For Revenues

1. Enrollment		
Non-charter Schools		444,226
Fiscally-dependent (locally-funded) charter schools		42,033
Fiscally-independent (locally-funded) charter schools		112,485
	Total	598,744
2. Estimated Funded Average Daily Attendance		
Non-charter schools (includes County ADA)		431,744.54
Locally-funded charter schools		40,136.51
	Total	471,881.05
3. Funded COLA		
LCFF		3.70%
Special Education (AB602)		2.71%
4. Rates used in LCFF Base Grant:		
K-3		\$8,235
4-6		\$7,571
7-8		\$7,796
9-12		\$9,269
5. Unduplicated student count percentage to enrollment (3-year rolling average)		
Non-charter Schools		0.8585
Fiscally-dependent (locally-funded) charter schools	<i>varies per school</i>	
6. GAP Funding		100.00%
7. Education Protection Act (in millions)		
Non-charter Schools		\$666.28
Fiscally-dependent (locally-funded) charter schools		43.73
	Total	\$710.01
8. California State Lottery - Rates Per ADA		
Unrestricted		\$151.00
Restricted		\$53.00
9. Mandate Block Grant (Rate per ADA)		
Non-charter schools – K-8		\$31.16
Non-charter schools – 9-12		\$59.83
Locally-funded charter schools – K-8		\$16.33
Locally-funded charter schools – 9-12		\$45.23
One-time Discretionary per ADA		\$184.00

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2018-19**

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

The District does not plan to issue 2018-19 TRANS.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2018-19 are based on actual expenditures through October 31, 2018, and the remaining eight months were projected based on expenditure patterns in FY 2017-18, 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

Employee statutory benefit rates are as follows:

STRS	16.280%	
PERS	18.062%	Safety PERS Members 36.949%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.050%	
Workers' Comp.	3.000%	
PARS	3.750%	

RESTRICTED MAINTENANCE ACCOUNT (RMA) CONTRIBUTIONS

The contribution amount for the current fiscal year is projected to be \$225.9 million. The residual balance in FY 2018 of \$1.3 million was carried over into the current year and is added to the current year contribution to fund the projected expenditures of \$206.2 million.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$16.9 million in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$2,054.3 million, which is \$55.3 million higher than the unaudited actual ending balance for 2017-18.

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,390,338,990.00	1,848,102,885.00	1,529,099,861.00	1,626,628,279.00	1,581,375,545.00	1,390,459,790.00	1,936,314,746.00	1,941,148,164.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	193,042,359.00	193,042,359.00	527,303,808.00	347,476,247.00	377,795,583.00	547,575,365.00	379,611,868.00	336,553,684.00
8020-8079	Property Taxes	32,699,529.00	48,297,412.00	1,014,690.00	0.00	8,457,697.00	428,856,755.00	124,138,153.00	135,238,537.00
8080-8099	Miscellaneous Funds	0.00	(16,237,939.00)	(32,398,887.00)	(23,441,368.00)	(17,734,102.00)	0.00	(26,919,419.00)	(32,113,919.00)
8100-8299	Federal Revenue	6,320,208.00	790,008.00	752,786.00	120,943,900.00	16,049,049.00	26,715,332.00	78,796,718.00	1,277,264.00
8300-8599	Other State Revenue	19,069,614.00	27,547,601.00	61,703,924.00	53,024,849.00	140,745,088.00	141,574,088.00	29,523,858.00	48,540,416.00
8600-8799	Other Local Revenue	9,034,541.00	5,902,556.00	19,037,010.00	7,143,984.00	23,997,107.00	8,022,451.00	7,543,348.00	4,923,113.00
8910-8929	Interfund Transfers In	102,162,361.00	126,662,361.00	102,162,361.00	102,162,361.00	103,924,179.00	109,125,814.00	99,152,616.00	99,040,814.00
8930-8979	All Other Financing Sources	15,726,578.00	9,792,411.00	48,253,630.00	4,989,527.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		378,055,190.00	395,796,769.00	727,829,322.00	612,299,500.00	653,234,601.00	1,261,869,805.00	691,847,142.00	593,459,909.00
C. DISBURSEMENTS									
Certificated Salaries		649,169,272.00	488,690,320.00	471,505,406.00	441,523,452.00	595,720,842.00	498,812,439.00	446,105,123.00	537,507,152.00
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		133,693,937.00	87,268,486.00	66,548,778.00	104,017,001.00	134,833,621.00	115,373,600.00	135,708,391.00	93,917,928.00
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		118,311,686.00	102,181,443.00	104,864,400.00	113,662,361.00	113,595,893.00	101,828,810.00	105,200,210.00	101,272,190.00
All Other Financing Uses		19,116,400.00	36,659,544.00	(12,617,680.00)	(1,650,580.00)	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		920,291,295.00	714,799,793.00	630,300,904.00	657,552,234.00	844,150,356.00	716,014,849.00	687,013,724.00	732,697,268.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	2,849,038.00							
9200-9299	Accounts Receivable	173,855,412.00							
9310	Due From Other Funds	10,000,000.00							
9320	Stores	23,041,871.00							
9330	Prepaid Expenditures	1,682,968.00							
9340	Other Current Assets	0.00							
9490	Deferred Outflows of Resources	0.00							
SUBTOTAL		211,429,289.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	532,481,134.00							
9610	Due To Other Funds	0.00							
9640	Current Loans	0.00							
9650	Unearned Revenues	70,269,709.00							
9690	Deferred Inflows of Resources	0.00							
SUBTOTAL		602,750,843.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
9910	Suspense Clearing								
TOTAL BALANCE SHEET ITEMS		(391,321,554.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(542,236,105.00)	(319,003,024.00)	97,528,418.00	(45,252,734.00)	(190,915,755.00)	545,854,956.00	4,833,418.00	(139,237,359.00)
F. ENDING CASH (A + E)		1,848,102,885.00	1,529,099,861.00	1,626,628,279.00	1,581,375,545.00	1,390,459,790.00	1,936,314,746.00	1,941,148,164.00	1,801,910,805.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
A. BEGINNING CASH								
8010-8019	1,801,910,805.00	1,753,064,686.00	1,779,524,972.00	1,752,146,352.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	514,417,422.00	336,553,685.00	336,553,685.00	418,618,969.00	0.00	0.00	4,508,545,034.00	4,508,545,034.00
Property Taxes	4,027,535.00	230,615,510.00	225,347,930.00	191,628,984.00	0.00	0.00	1,430,322,732.00	1,430,322,732.00
Miscellaneous Funds	(20,856,101.00)	(19,381,886.00)	(26,432,613.00)	(47,046,761.00)	0.00	0.00	(262,562,995.00)	(262,562,995.00)
Federal Revenue	85,922,795.00	3,316,411.00	11,989,287.00	195,136,624.00	58,375,488.00	0.00	606,387,870.00	606,387,870.00
Other State Revenue	46,496,601.00	59,269,556.00	52,274,135.00	295,283,679.00	12,472,175.00	0.00	987,525,584.00	987,525,584.00
Other Local Revenue	3,742,011.00	5,160,933.00	11,146,088.00	22,142,036.00	21,636,545.00	0.00	149,431,723.00	149,431,723.00
Interfund Transfers In	95,138,531.00	95,648,975.00	100,191,147.00	159,424,046.00	(1,270,521,688.00)	0.00	24,273,878.00	24,273,878.00
All Other Financing Sources	0.00	0.00	92,954.00	0.00	(78,442,709.27)	0.00	412,390.73	412,390.73
TOTAL RECEIPTS	728,888,794.00	711,183,184.00	711,069,659.00	1,235,282,531.00	(1,256,480,189.27)	0.00	7,444,336,216.73	7,444,336,216.73
C. DISBURSEMENTS								
Certificated Salaries	556,526,040.00	500,500,448.00	517,818,336.00	250,592,874.00	0.00	0.00	5,954,471,704.00	2,857,912,353.00
Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,041,697,168.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,054,862,183.00
Books and Supplies	110,232,723.00	86,403,701.00	111,020,294.00	185,913,280.00	21,819,916.00	0.00	1,386,751,654.00	465,497,322.20
Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	850,771,532.48
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,024,789.00
Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,541,991.00)
Interfund Transfers Out	110,976,150.00	97,818,749.00	109,609,649.00	144,896,885.00	(1,276,432,318.32)	0.00	47,785,107.68	47,785,109.00
All Other Financing Uses	0.00	0.00	0.00	0.00	(41,507,684.00)	0.00	0.00	0.00
TOTAL DISBURSEMENTS	777,734,913.00	684,722,898.00	738,448,279.00	581,402,039.00	(1,296,120,086.32)	0.00	7,389,008,465.68	7,389,008,465.68
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury					0.00	2,849,038.00	2,849,038.00	
Accounts Receivable					92,484,207.00	173,855,412.00	266,339,619.00	
Due From Other Funds					0.00	10,000,000.00	10,000,000.00	
Stores					0.00	23,041,871.00	23,041,871.00	
Prepaid Expenditures					0.00	1,682,968.00	1,682,968.00	
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	92,484,207.00	211,429,289.00	303,913,496.00	
Liabilities and Deferred Inflows								
Accounts Payable					52,844,310.00	532,481,134.00	585,325,444.00	
Due To Other Funds					0.00	0.00	0.00	
Current Loans					0.00	0.00	0.00	
Unearned Revenues					0.00	70,269,709.00	70,269,709.00	
Deferred Inflows of Resources					0.00	0.00	0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	52,844,310.00	602,750,843.00	655,595,153.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	39,639,897.00	(391,321,554.00)	(351,681,657.00)	
E. NET INCREASE/DECREASE (B - C + D)	(48,846,119.00)	26,460,286.00	(27,378,620.00)	653,880,492.00	79,279,794.05	(391,321,554.00)	(296,353,905.95)	
F. ENDING CASH (A + E)	1,753,064,686.00	1,779,524,972.00	1,752,146,352.00	2,406,026,844.00			2,093,985,084.05	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	Beginning Balances (Ref. Only)	CASHFLOW											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			2,406,026,844.00	1,888,166,442.00	1,578,508,517.00	1,482,977,156.00	1,450,317,853.00	1,254,457,932.00	1,801,539,469.00	1,815,542,632.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources	8010-8019	205,331,406.00	205,331,406.00	542,672,901.00	369,596,525.00	369,596,525.00	539,376,306.00	371,373,392.00	315,028,626.00					
Principal Apportionment	8020-8079	24,392,959.00	49,160,394.00	5,502.00	0.00	9,007,375.00	456,728,794.00	132,206,076.00	146,396,767.00					
Property Taxes	8080-8099	(10,061,481.00)	(10,757.00)	(49,535,271.00)	(19,398,269.00)	(19,544,604.00)	0.00	(29,667,665.00)	(35,487,391.00)					
Miscellaneous Funds	8100-8299	3,604,999.00	4,291,398.00	105,211,377.00	73,742,259.00	16,020,552.00	26,667,897.00	78,656,808.00	1,274,996.00					
Revenue	8300-8599	19,748,279.00	29,283,959.00	83,890,275.00	45,671,371.00	113,474,899.00	114,464,104.00	35,229,445.00	57,921,019.00					
Other State Revenue	8600-8799	2,104,244.00	1,670,140.00	8,519,020.00	48,803,056.00	23,363,026.00	7,810,474.00	7,344,030.00	4,793,023.00					
Other Local Revenue	8910-8929	111,720,376.00	108,720,376.00	96,720,376.00	96,814,488.00	103,924,179.00	109,125,814.00	99,152,616.00	99,040,814.00					
Interfund Transfers In	8930-8979	0.00	232,379.00	0.00	0.00	0.00	0.00	0.00	0.00					
All Other Financing Sources		356,840,782.00	398,679,295.00	787,484,180.00	615,229,430.00	615,841,952.00	1,254,173,389.00	694,294,702.00	588,967,860.00					
TOTAL RECEIPTS														
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	652,763,718.00	521,834,277.00	623,660,332.00	443,362,760.00	558,897,133.00	486,156,330.00	434,958,299.00	514,229,065.00					
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Books and Supplies	4000-4999	121,581,973.00	87,814,976.00	148,917,666.00	97,166,452.00	139,470,388.00	119,341,160.00	140,375,240.00	97,147,651.00					
Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Interfund Transfers Out	7600-7629	100,355,493.00	98,687,967.00	110,437,543.00	107,359,521.00	113,334,352.00	101,594,362.00	104,958,000.00	101,039,023.00					
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
TOTAL DISBURSEMENTS		874,701,184.00	708,337,220.00	883,015,541.00	647,888,733.00	811,701,873.00	707,091,852.00	680,291,539.00	712,415,739.00					
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not in Treasury	9111-9199	2,849,038.00												
Accounts Receivable	9200-9299	286,339,619.00												
Due From Other Funds	9310	10,000,000.00												
Stores	9320	23,041,871.00												
Prepaid Expenditures	9330	1,682,968.00												
Other Current Assets	9340	0.00												
Deferred Outflows of Resources	9490	303,913,496.00												
SUBTOTAL		3,039,134,968.00												
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599	585,325,444.00												
Due To Other Funds	9610	0.00												
Current Loans	9640	0.00												
Unearned Revenues	9650	70,269,709.00												
Deferred Inflows of Resources	9690	0.00												
SUBTOTAL		655,595,153.00												
Nonoperating														
Suspense Clearing	9910													
TOTAL BALANCE SHEET ITEMS		(351,681,657.00)												
E. NET INCREASE/DECREASE (B - C + D)			(517,860,402.00)	(309,657,925.00)	(95,531,361.00)	(32,659,303.00)	(195,859,921.00)	547,081,537.00	14,003,163.00	(123,447,879.00)				
F. ENDING CASH (A + E)			1,888,166,442.00	1,578,508,517.00	1,482,977,156.00	1,450,317,853.00	1,254,457,932.00	1,801,539,469.00	1,815,542,632.00					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

Object	March		April		May		June		Accruals	Adjustments	TOTAL	BUDGET
	October											
ACTUALS THROUGH THE MONTH OF (Enter Month Name):												
A. BEGINNING CASH												
1,626,094,753.00 1,626,297,383.00 1,667,869,790.00 1,652,965,951.00												
B. RECEIPTS												
LCFF/Revenue Limit Sources												
8010-8019	481,403,109.00	315,028,626.00	315,028,626.00	315,028,626.00	396,340,437.00	0.00	0.00	0.00	0.00	4,426,107,885.00	4,426,107,885.00	
8020-8079	4,359,837.00	249,643,082.00	243,940,886.00	207,439,865.00	1,523,281,537.00	0.00	0.00	0.00	0.00	1,523,281,537.00	1,523,281,537.00	
8080-8099	(23,046,973.00)	(21,417,896.00)	(29,209,280.00)	(51,988,883.00)	(289,368,470.00)	0.00	0.00	0.00	0.00	(289,368,470.00)	(289,368,470.00)	
8100-8299	85,770,232.00	3,310,523.00	11,967,998.00	194,792,141.00	605,311,181.00	0.00	0.00	0.00	0.00	605,311,181.00	605,311,181.00	
8300-8599	55,482,230.00	70,723,602.00	62,376,293.00	136,592,348.00	844,660,704.00	19,802,880.00	0.00	0.00	0.00	844,660,704.00	844,660,704.00	
8600-8799	3,643,134.00	5,024,564.00	10,851,571.00	21,556,969.00	145,483,257.00	0.00	0.00	0.00	0.00	145,483,257.00	145,483,257.00	
8910-8929	95,138,531.00	95,648,975.00	100,191,147.00	159,424,046.00	20,000,000.00	(1,255,621,738.00)	0.00	0.00	0.00	20,000,000.00	20,000,000.00	
8930-8979	0.00	0.00	0.00	67,621.00	300,000.00	0.00	0.00	0.00	0.00	300,000.00	300,000.00	
TOTAL RECEIPTS												
702,750,100.00 717,961,476.00 715,147,242.00 1,064,224,544.00 7,275,776,094.00												
C. DISBURSEMENTS												
1000-1999	543,803,335.00	489,420,515.00	505,855,646.00	247,332,303.00	6,022,273,713.00	0.00	0.00	0.00	0.00	6,022,273,713.00	6,022,273,713.00	
2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4000-4999	114,023,494.00	89,375,021.00	114,838,149.00	164,388,213.00	1,434,440,383.00	0.00	0.00	0.00	0.00	1,434,440,383.00	1,434,440,383.00	
5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7600-7629	110,720,641.00	97,593,533.00	109,357,286.00	144,562,279.00	55,290,542.00	(1,244,709,458.00)	0.00	0.00	0.00	55,290,542.00	55,290,542.00	
7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS												
768,547,470.00 676,389,069.00 730,051,081.00 556,282,795.00 7,512,004,638.00												
D. BALANCE SHEET ITEMS												
Assets and Deferred Outflows												
9111-9199						0.00				2,849,038.00	2,849,038.00	
9200-9299						19,802,879.00				266,339,620.00	286,142,499.00	
9310						0.00				10,000,000.00	10,000,000.00	
9320						0.00				23,041,871.00	23,041,871.00	
9330						0.00				1,682,968.00	1,682,968.00	
9340						0.00				0.00	0.00	
9490						0.00				0.00	0.00	
SUBTOTAL												
0.00 0.00 0.00 0.00 19,802,879.00 303,913,497.00 323,716,376.00												
Liabilities and Deferred Inflows												
9500-9599						10,912,280.00				585,325,444.00	596,237,724.00	
9610						0.00				0.00	0.00	
9640						0.00				0.00	0.00	
9650						0.00				70,269,709.00	70,269,709.00	
9690						0.00				0.00	0.00	
SUBTOTAL												
0.00 0.00 0.00 0.00 10,912,280.00 655,595,153.00 666,507,433.00												
Nonoperating												
9910						0.00				0.00	0.00	
Suspense Clearing												
0.00 0.00 0.00 0.00 8,890,599.00 (351,681,656.00) (342,791,057.00)												
TOTAL BALANCE SHEET ITEMS												
(65,797,370.00) 41,572,407.00 (14,903,839.00) 507,941,749.00 17,781,199.00 (351,681,656.00) (579,019,601.00) (236,228,544.00)												
E. NET INCREASE/DECREASE (B - C + D)												
1,626,297,383.00 1,667,869,790.00 1,652,965,951.00 2,160,907,700.00												
F. ENDING CASH (A + E)												
1,626,297,383.00 1,667,869,790.00 1,652,965,951.00 2,160,907,700.00												
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS												
1,827,007,243.00												

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
FIRST INTERIM FINANCIAL REPORT
FY 2018-19**

BALANCES	The balances do not include amounts held in the Payroll Agency Fund.
RECEIPTS	Revenues and other receipts are primarily based on FY 2018-19 Actuals as of October 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 to October 2018.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals as of October 2018 and projected salaries and benefits for the rest of FY 2018-19, including salary increases as reflected in the collective bargaining agreements with Associated Administrators of Los Angeles (AALA), California School Employees Association Local Chapter 500 (CSEA) and Teamsters.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on FY 2018-19 Actuals as of October 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 2018-19 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)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	5,676,304,771.00	-0.29%	5,660,020,952.00	-0.71%	5,619,999,666.00
2. Federal Revenues	8100-8299	606,387,870.00	-0.18%	605,311,181.00	-0.02%	605,177,160.00
3. Other State Revenues	8300-8599	987,525,584.00	-14.47%	844,660,704.00	-0.30%	842,132,112.00
4. Other Local Revenues	8600-8799	149,431,723.00	-2.64%	145,483,257.00	-1.36%	143,499,966.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,273,878.00	-17.61%	20,000,000.00	0.00%	20,000,000.00
b. Other Sources	8930-8979	412,390.73	-27.25%	300,000.00	0.00%	300,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,444,336,216.73	-2.26%	7,275,776,094.00	-0.61%	7,231,108,904.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,857,912,353.00		2,835,788,048.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(22,124,305.00)		(6,972,482.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,857,912,353.00	-0.77%	2,835,788,048.00	-0.25%	2,828,815,566.00
2. Classified Salaries						
a. Base Salaries				1,041,697,168.00		993,355,211.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(48,341,957.00)		(2,718,186.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,041,697,168.00	-4.64%	993,355,211.00	-0.27%	990,637,025.00
3. Employee Benefits	3000-3999	2,054,862,183.00	6.73%	2,193,130,455.00	0.94%	2,213,759,079.00
4. Books and Supplies	4000-4999	465,497,322.20	3.14%	480,136,650.00	-12.34%	420,889,244.00
5. Services and Other Operating Expenditures	5000-5999	850,771,532.48	5.46%	897,202,191.00	-0.08%	896,521,702.00
6. Capital Outlay	6000-6999	93,024,789.00	-19.87%	74,544,674.00	-65.18%	25,958,558.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,142,384.00	0.00%	8,142,388.00	0.00%	8,142,388.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(30,684,375.00)	-16.62%	(25,585,519.00)	22.18%	(31,261,015.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	47,785,109.00	15.71%	55,290,542.00	-14.86%	47,073,130.00
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)		7,389,008,465.68	1.66%	7,512,004,640.00	-1.48%	7,400,535,677.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		55,327,751.05		(236,228,546.00)		(169,426,773.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,999,017,435.80		2,054,345,186.85		1,818,116,640.85
2. Ending Fund Balance (Sum lines C and D1)		2,054,345,186.85		1,818,116,640.85		1,648,689,867.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,563,876.64		27,563,877.00		27,563,877.00
b. Restricted	9740	77,796,824.39		43,480,048.39		50,609,397.39
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	174,590,165.00		87,642,949.00		0.00
d. Assigned	9780	1,019,349,733.12		1,230,165,372.00		1,499,740,175.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,004,168.00		75,891,796.00		75,000,000.00
2. Unassigned/Unappropriated	9790	680,040,419.70		353,372,598.46		(4,223,581.54)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,054,345,186.85		1,818,116,640.85		1,648,689,867.85

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	75,004,168.00		75,891,796.00		75,000,000.00
c. Unassigned/Unappropriated	9790	680,040,419.70		353,372,598.46		(4,223,581.54)
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)		755,044,587.70		429,264,394.46		70,776,418.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.22%		5.71%		0.96%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		464,116.90		449,847.00		436,226.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,389,008,465.68		7,512,004,640.00		7,400,535,677.00
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)		7,389,008,465.68		7,512,004,640.00		7,400,535,677.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		73,890,084.66		75,120,046.40		74,005,356.77
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		73,890,084.66		75,120,046.40		74,005,356.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	5,676,304,771.00	-0.29%	5,660,020,952.00	-0.71%	5,619,999,666.00
2. Federal Revenues	8100-8299	7,861,114.00	0.00%	7,861,114.00	0.00%	7,861,114.00
3. Other State Revenues	8300-8599	188,556,498.00	-49.69%	94,856,312.00	-2.45%	92,535,105.00
4. Other Local Revenues	8600-8799	139,113,222.00	-2.28%	135,943,560.00	-1.51%	133,891,212.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,273,878.00	-17.61%	20,000,000.00	0.00%	20,000,000.00
b. Other Sources	8930-8979	412,390.73	-27.25%	300,000.00	0.00%	300,000.00
c. Contributions	8980-8999	(1,190,709,259.21)	8.72%	(1,294,497,368.00)	2.05%	(1,320,974,482.00)
6. Total (Sum lines A1 thru A5c)		4,845,812,614.52	-4.57%	4,624,484,570.00	-1.53%	4,553,612,615.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,130,756,015.00		2,121,476,343.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,279,672.00)		(6,533,203.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,130,756,015.00	-0.44%	2,121,476,343.00	-0.31%	2,114,943,140.00
2. Classified Salaries						
a. Base Salaries				621,338,345.00		580,375,523.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(40,962,822.00)		(2,594,834.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	621,338,345.00	-6.59%	580,375,523.00	-0.45%	577,780,689.00
3. Employee Benefits	3000-3999	1,258,057,821.00	6.34%	1,337,853,121.00	0.92%	1,350,203,260.00
4. Books and Supplies	4000-4999	319,771,309.00	7.15%	342,640,011.00	-18.75%	278,409,978.00
5. Services and Other Operating Expenditures	5000-5999	443,738,761.00	4.17%	462,234,396.00	-2.01%	452,961,339.00
6. Capital Outlay	6000-6999	23,450,036.00	-12.42%	20,536,624.00	2.65%	21,080,550.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,142,384.00	0.00%	8,142,388.00	0.00%	8,142,388.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(120,473,442.16)	-15.25%	(102,102,063.00)	17.90%	(120,375,192.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	47,734,564.00	15.72%	55,239,997.00	-14.88%	47,022,585.00
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)		4,732,515,792.84	1.98%	4,826,396,340.00	-1.99%	4,730,168,737.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		113,296,821.68		(201,911,770.00)		(176,556,122.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,863,251,540.78		1,976,548,362.46		1,774,636,592.46
2. Ending Fund Balance (Sum lines C and D1)		1,976,548,362.46		1,774,636,592.46		1,598,080,470.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,563,876.64		27,563,877.00		27,563,877.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	174,590,165.00		87,642,949.00		0.00
d. Assigned	9780	1,019,349,733.12		1,230,165,372.00		1,499,740,175.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,004,168.00		75,891,796.00		75,000,000.00
2. Unassigned/Unappropriated	9790	680,040,419.70		353,372,598.46	Negative; revise assignments	(4,223,581.54)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,976,548,362.46		1,774,636,592.46		1,598,080,470.46

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,004,168.00		75,891,796.00		75,000,000.00
c. Unassigned/Unappropriated	9790	680,040,419.70		353,372,598.46		(4,223,581.54)
(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)						
		755,044,587.70		429,264,394.46		70,776,418.46
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	598,526,756.00	-0.18%	597,450,067.00	-0.02%	597,316,046.00
3. Other State Revenues	8300-8599	798,969,086.00	-6.15%	749,804,392.00	-0.03%	749,597,007.00
4. Other Local Revenues	8600-8799	10,318,501.00	-7.55%	9,539,697.00	0.72%	9,608,754.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,190,709,259.21	8.72%	1,294,497,368.00	2.05%	1,320,974,482.00
6. Total (Sum lines A1 thru A5c)		2,598,523,602.21	2.03%	2,651,291,524.00	0.99%	2,677,496,289.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				727,156,338.00		714,311,705.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,844,633.00)		(439,279.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	727,156,338.00	-1.77%	714,311,705.00	-0.06%	713,872,426.00
2. Classified Salaries						
a. Base Salaries				420,358,823.00		412,979,688.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,379,135.00)		(123,352.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	420,358,823.00	-1.76%	412,979,688.00	-0.03%	412,856,336.00
3. Employee Benefits	3000-3999	796,804,362.00	7.34%	855,277,334.00	0.97%	863,555,819.00
4. Books and Supplies	4000-4999	145,726,013.20	-5.65%	137,496,639.00	3.62%	142,479,266.00
5. Services and Other Operating Expenditures	5000-5999	407,032,771.48	6.86%	434,967,795.00	1.98%	443,560,363.00
6. Capital Outlay	6000-6999	69,574,753.00	-22.37%	54,008,050.00	-90.97%	4,878,008.00
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	89,789,067.16	-14.78%	76,516,544.00	16.46%	89,114,177.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,545.00	0.00%	50,545.00	0.00%	50,545.00
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)		2,656,492,672.84	1.10%	2,685,608,300.00	-0.57%	2,670,366,940.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(57,969,070.63)		(34,316,776.00)		7,129,349.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		135,765,895.02		77,796,824.39		43,480,048.39
2. Ending Fund Balance (Sum lines C and D1)		77,796,824.39		43,480,048.39		50,609,397.39
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	77,796,824.39		43,480,048.39		50,609,397.39
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		77,796,824.39		43,480,048.39		50,609,397.39
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

See attached

2018-19 FIRST INTERIM

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2019-20 and 2020-21**

Major Revenue Assumptions

	<u>2019-20</u>	<u>2020-21</u>
1. Norm Enrollment		
Non-charter schools	429,153	414,935
Locally-funded charter schools	42,033	42,033
Total	<u>471,186</u>	<u>456,968</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools	419,230.11	404,860.26
Locally-funded charter schools	40,136.51	40,136.51
Total	<u>459,366.62</u>	<u>444,996.77</u>
3. Funded COLA		
LCFF	2.57%	2.67%
Special Education (AB602)	2.57%	2.67%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$8,446	\$8,672
Grades 4-6	\$7,766	\$7,973
Grades 7-8	\$7,996	\$8,209
Grades 9-12	\$9,507	\$9,761
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	85.91%	85.52%
Locally-funded charter schools (total)	45.05%	45.34%
6. Gap Funding Percentage (DOF)	100%	100%
7. LCFF Revenue (in millions)		
Non-charter schools	\$5,273.9	\$5,224.0
Locally-funded charter schools	386.1	\$396.0
Total	<u>\$5,660.0</u>	<u>\$5,620.0</u>
8. Education Protection Act (in millions)		
Non-charter schools	\$666.3	\$666.3
Locally-funded charter schools	\$43.7	\$43.7
Total	<u>\$710.0</u>	<u>\$710.0</u>

2018-19 FIRST INTERIM

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2019-20 and 2020-21**

<u>Major Revenue Assumptions (continued)</u>	<u>2019-20</u>	<u>2020-21</u>
9. California State Lottery – Rates Per ADA		
Unrestricted	\$151.00	\$151.00
Restricted	\$53.00	\$53.00
10. Mandate Block Grant		
Non-charter schools – K-8	\$31.96	\$ 32.81
Non-charter schools – 9-12	\$61.37	\$63.01
Locally-funded charter schools – K-8	\$16.75	\$17.20
Locally-funded charter schools – 9-12	\$46.39	\$47.63

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:

	Amounts
<u>Certificated Salaries</u>	<u>(in millions)</u>
School Staff and Resources	\$34.8
Step and Column Salary Adjustment	28.5
Central Staff and Resources	(9.1)
Federal, State, and Local Grants	(13.1)
2018-19 One-time Items	(24.9)
Reduced Cost from Enrollment Decline	(38.3)
Total 2019-20 Known Changes	<u>\$(22.1)</u>

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

	Amounts
<u>Classified Salaries</u>	<u>(in millions)</u>
Salary Increase	\$3.2
Federal, State, and Local Grants	(6.1)
School Staff and Resources	(8.7)
2018-19 One-time Items	(16.6)
Central Staff and Resources	(20.1)
Total 2019-20 Known Changes	<u>\$(48.3)</u>

2018-19 FIRST INTERIM

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2019-20 and 2020-21**

Major Expenditure Assumptions for 2019-20 (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 18.13%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 20.8%, an increase of 2.738% 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.
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, based on a 3.50% 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 \$2.2 million
 - c. Higher non-public schools cost of \$6 million
 - d. Various expenditures using carryover (such as feminine hygiene products in school restrooms, athletics, white fleet vehicle replacement, etc.) of \$40.7 million
 - e. Board election of \$5 million
 - f. Higher textbook allocation of \$53.2 million
 - g. Higher school expenditures of \$50 million
 - h. Exclusion of 2018-19 onetime items (such as expenditures from carryover programs, IT business projects, Student Equity Need Index, etc.) of \$142.6 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 \$75.9 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.17%.
8. **Undesignated Balance** of \$353.4 million is a result of setting an assignment for potential salary increases and the fiscal stabilization plan.

2018-19 FIRST INTERIM

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2019-20 and 2020-21**

Major Expenditure Assumptions for 2020-21

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>	
Step and Column Salary Adjustment	\$28.2
School Staff and Resources	1.6
Federal, State, and Local Grants	(0.5)
Reduced Cost from Enrollment Decline	(36.3)
Total 2020-21 Known Changes	<u>\$(7.0)</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	(0.6)
2019-20 One-time Items	(2.0)
Total 2020-21 Known Changes	<u>\$(2.7)</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 19.10%, an increase of 0.97% from prior year. Employer contribution rate to CalPERS is 23.5%, an increase of 2.7% 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 2020-21.

2018-19 FIRST INTERIM

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2019-20 and 2020-21**

Major Expenditure Assumptions for 2020-21 (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, based on a 3.23% California CPI for 2020-21.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$3.4 million
 - c. Higher non-public schools cost of \$5.6 million
 - d. Lower textbook allocation of \$65.3 million
 - e. Band drill uniforms of \$5 million
 - f. Exclusion of 2019-20 onetime items (such as expenditures from carryover programs and expenditures related to Proposition 39 California Clean Energy Jobs Act) of \$83.1 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 \$75 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 5.10%.
8. **Undesignated Balance** of (\$4.2) million is a result of setting an assignment for potential salary increases and the fiscal stabilization plan. Additional fiscal stabilization plan will be submitted to the Board of Education to address the shortfall in 2020-21.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. 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	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)	District Regular	432,648.09		
	Charter School	38,741.89		
	Total ADA	471,389.98	0.0%	Met
1st Subsequent Year (2019-20)	District Regular	420,669.34		
	Charter School	38,741.89		
	Total ADA	459,411.23	-0.1%	Met
2nd Subsequent Year (2020-21)	District Regular	406,513.97		
	Charter School	38,741.89		
	Total ADA	445,255.86	-0.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. 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
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	446,669	446,757		
Charter School	40,505	42,033		
Total Enrollment	487,174	488,790	0.3%	Met
1st Subsequent Year (2019-20)				
District Regular	431,383	431,617		
Charter School	40,505	42,033		
Total Enrollment	471,888	473,650	0.4%	Met
2nd Subsequent Year (2020-21)				
District Regular	418,972	417,319		
Charter School	40,505	42,033		
Total Enrollment	459,477	459,352	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

CBEDS Enrollment includes nonpublic schools.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. 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 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third 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%
Second 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%
First Prior Year (2017-18)			
District Regular	437,684	460,516	
Charter School	40,294	42,073	
Total ADA/Enrollment	477,978	502,589	95.1%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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 (2018-19)				
District Regular	423,980	446,757		
Charter School	40,137	42,033		
Total ADA/Enrollment	464,117	488,790	95.0%	Met
1st Subsequent Year (2019-20)				
District Regular	409,710	431,617		
Charter School	40,137	42,033		
Total ADA/Enrollment	449,847	473,650	95.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	396,089	417,319		
Charter School	40,137	42,033		
Total ADA/Enrollment	436,226	459,352	95.0%	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 budget adoption.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	5,914,788,002.00	5,927,912,255.00	0.2%	Met
1st Subsequent Year (2019-20)	5,922,323,222.00	5,949,389,579.00	0.5%	Met
2nd Subsequent Year (2020-21)	5,895,103,671.00	5,920,512,330.00	0.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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 (2015-16)	3,678,441,312.22	4,232,824,108.90	86.9%
Second Prior Year (2016-17)	3,820,023,938.74	4,289,914,728.90	89.0%
First Prior Year (2017-18)	3,913,672,473.68	4,454,302,838.32	87.9%
	Historical Average Ratio:		87.9%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	4,010,152,181.00	4,684,781,228.84	85.6%	Met
1st Subsequent Year (2019-20)	4,039,704,987.00	4,771,156,343.00	84.7%	Not Met
2nd Subsequent Year (2020-21)	4,042,927,089.00	4,683,146,152.00	86.3%	Met

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

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

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

Explanation:
(required if NOT met)

FY2019-20 includes higher textbook allocation of \$53.2 million. It also includes expenditures temporarily placed in objects 4000-4999 until spending plans have been determined.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	696,383,621.00	606,387,870.00	-12.9%	Yes
1st Subsequent Year (2019-20)	684,580,730.00	605,311,181.00	-11.6%	Yes
2nd Subsequent Year (2020-21)	683,679,694.00	605,177,160.00	-11.5%	Yes

Explanation: (required if Yes)
The adopted budget projection is the authorized budget which the District anticipate to operate for the fiscal year, while the first interim budget projection is based upon the current spending trend.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	1,020,973,690.00	987,525,584.00	-3.3%	No
1st Subsequent Year (2019-20)	815,010,251.00	844,660,704.00	3.6%	No
2nd Subsequent Year (2020-21)	813,017,647.00	842,132,112.00	3.6%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	140,500,651.00	149,431,723.00	6.4%	Yes
1st Subsequent Year (2019-20)	136,974,028.00	145,483,257.00	6.2%	Yes
2nd Subsequent Year (2020-21)	131,197,229.00	143,499,966.00	9.4%	Yes

Explanation: (required if Yes)
The variance across the years is due to the yearly recognition of CALSTRS refund of approximately \$8 million.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	713,318,747.45	465,497,322.20	-34.7%	Yes
1st Subsequent Year (2019-20)	635,138,090.00	480,136,650.00	-24.4%	Yes
2nd Subsequent Year (2020-21)	604,649,363.00	420,889,244.00	-30.4%	Yes

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

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	852,416,844.01	850,771,532.48	-0.2%	No
1st Subsequent Year (2019-20)	852,606,413.00	897,202,191.00	5.2%	Yes
2nd Subsequent Year (2020-21)	879,411,056.00	896,521,702.00	1.9%	No

Explanation: (required if Yes)
FY2019-20 projections are higher mainly due to expenditures of carryover balances. In addition, the increase of Services and Other Operating expenditure budget is due to redistributing unimplemented grants' budget which was parked at Book and Supplies category (IMA) during budget development.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	1,857,857,962.00	1,743,345,177.00	-6.2%	Not Met
1st Subsequent Year (2019-20)	1,636,565,009.00	1,595,455,142.00	-2.5%	Met
2nd Subsequent Year (2020-21)	1,627,894,570.00	1,590,809,238.00	-2.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	1,565,735,591.46	1,316,268,854.68	-15.9%	Not Met
1st Subsequent Year (2019-20)	1,487,744,503.00	1,377,338,841.00	-7.4%	Not Met
2nd Subsequent Year (2020-21)	1,484,060,419.00	1,317,410,946.00	-11.2%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The adopted budget projection is the authorized budget which the District anticipate to operate for the fiscal year, while the first interim budget projection is based upon the current spending trend.

Explanation:

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

Explanation:

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

The variance across the years is due to the yearly recognition of CALSTRS refund of approximately \$8 million.

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

Explanation:

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

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

Explanation:

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

FY2019-20 projections are higher mainly due to expenditures of carryover balances. In addition, the increase of Services and Other Operating expenditure budget is due to redistributing unimplemented grants' budget which was parked at Book and Supplies category (IMA) during budget development.

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum 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 Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	221,670,253.97	225,882,531.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		224,562,505.00	

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

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

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

8. CRITERION: Deficit Spending

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

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.2%	5.7%	1.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.4%	1.9%	0.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	113,296,821.68	4,732,515,792.84	N/A	Met
1st Subsequent Year (2019-20)	(201,911,770.00)	4,826,396,340.00	4.2%	Not Met
2nd Subsequent Year (2020-21)	(176,556,122.00)	4,730,168,737.00	3.7%	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 FY 2019-20 and FY 2020-21 are due to structural deficit. Undesignated ending balances beginning 2018-19 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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	2,054,345,186.85	Met
1st Subsequent Year (2019-20)	1,818,116,640.85	Met
2nd Subsequent Year (2020-21)	1,648,689,867.85	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 (2018-19)	2,406,026,844.00	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 \$67,000 (greater of)	0	to	300
4% or \$67,000 (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 Stabilization Arrangements, Reserve for Economic Uncertainties, and 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	464,117	449,847	436,226
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,389,008,465.68	7,512,004,640.00	7,400,535,677.00
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)	7,389,008,465.68	7,512,004,640.00	7,400,535,677.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	73,890,084.66	75,120,046.40	74,005,356.77
6. Reserve Standard - by Amount (\$67,000 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)	73,890,084.66	75,120,046.40	74,005,356.77

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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)	75,004,168.00	75,891,796.00	75,000,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	680,040,419.70	353,372,598.46	(4,223,581.54)
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)	755,044,587.70	429,264,394.46	70,776,418.46
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.22%	5.71%	0.96%
District's Reserve Standard (Section 10B, Line 7):	73,890,084.66	75,120,046.40	74,005,356.77
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Additional fiscal stabilization plan will address reserves in FY2020-21.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 budget adoption.

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(1,202,689,691.00)	(1,190,709,259.21)	-1.0%	(11,980,431.79)	Met
1st Subsequent Year (2019-20)	(1,240,812,181.00)	(1,294,497,368.00)	4.3%	53,685,187.00	Met
2nd Subsequent Year (2020-21)	(1,272,440,159.00)	(1,320,974,482.00)	3.8%	48,534,323.00	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	20,000,000.00	24,273,878.00	21.4%	4,273,878.00	Not Met
1st Subsequent Year (2019-20)	20,000,000.00	20,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	20,000,000.00	20,000,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	60,045,121.00	47,785,109.00	-20.4%	(12,260,012.00)	Not Met
1st Subsequent Year (2019-20)	59,020,955.00	55,290,542.00	-6.3%	(3,730,413.00)	Not Met
2nd Subsequent Year (2020-21)	58,936,814.00	47,073,130.00	-20.1%	(11,863,684.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The change in the 2018-19 projection is due to the transfer in from Measure Q for bus purchase.

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

Explanation:
(required if NOT met)

FY2018-19 projections are lower mainly due to less encroachment by other funds. FY2019-20 and FY2020-21 are lower mainly due to less encroachment by the Child Development Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	676,314
Certificates of Participation	18	Various Funds	Fund 56 - Objects 7438 & 7439	195,975,000
General Obligation Bonds	24	Tax Levy	Fund 51 - Objects 7433 & 7434	10,604,150,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	64,983,363

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

Children's Center Fac Revolving LN	3	Child Development Fund	Fund 12 - Objects 7438 & 7439	237,600
Retirement Bonus		Various Funds	Various	52,546,669
Arbitrage Payable		Bond Funds	Fund 21 - Object 5800	1,419,864
TOTAL:				10,919,988,810

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	479,253	383,114	269,717	47,539
Certificates of Participation	49,932,492	24,500,897	24,412,237	34,322,029
General Obligation Bonds	1,033,021,409	926,976,389	926,494,079	929,471,461
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	73,595,923	76,943,588	82,645,108	86,571,692

Other Long-term Commitments (continued):

Children's Center Fac Revolving LN	79,200	79,200	79,200	79,200
Retirement Bonus	6,381,841	6,124,847	6,291,763	6,463,227
Arbitrage Payable	0	1,419,864	0	0
Total Annual Payments:	1,163,490,118	1,036,427,899	1,040,192,104	1,056,955,148
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	15,212,639,514.00	15,212,639,514.00
b. OPEB plan(s) fiduciary net position (if applicable)	383,771,857.00	244,129,536.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	14,828,867,657.00	14,968,509,978.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2017	Jun 30, 2017

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	835,014,985.00	835,014,985.00
1st Subsequent Year (2019-20)	835,014,985.00	835,014,985.00
2nd Subsequent Year (2020-21)	835,014,985.00	835,014,985.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	295,154,633.00	250,059,661.00
1st Subsequent Year (2019-20)	304,732,187.00	304,732,187.00
2nd Subsequent Year (2020-21)	313,556,930.00	313,556,930.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	0.00	n/a
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	37,467	38,714
1st Subsequent Year (2019-20)	38,448	38,448
2nd Subsequent Year (2020-21)	39,452	39,452

4. Comments:

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	597,393,092.00	611,585,092.00
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 (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)
- b. Amount contributed (funded) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)	166,023,675.00	151,319,804.00
1st Subsequent Year (2019-20)	165,159,599.00	165,159,599.00
2nd Subsequent Year (2020-21)	123,163,689.00	123,163,689.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)	166,023,675.00	151,319,804.00
1st Subsequent Year (2019-20)	165,159,599.00	165,159,599.00
2nd Subsequent Year (2020-21)	123,163,689.00	123,163,689.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	34,411.1	34,073.3	33,615.3	33,181.3

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

28,299,807

7. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
560,629,178	576,392,949	580,885,624
100.0%	100.0%	100.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
29,265,806	28,469,928	28,208,193

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	16,566.3	16,486.8	16,468.8	16,450.8

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

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

Multiyear Agreement

Total cost of salary settlement	11,998,168	12,413,537	12,665,449
% change in salary schedule from prior year (may enter text, such as "Reopener")	Reopener		

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0	0	0

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
271,267,968	278,895,481	281,069,322
100.0%	100.0%	100.0%

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

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

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

--	--	--

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	5,395.5	5,460.6	5,460.6	5,460.6

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

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	16,311,303	11,120,181	11,347,894
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	89,846,724	92,373,034	93,093,033
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 First Interim Criteria and Standards Review

**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 District employees, the District affirms its commitment to meet its ongoing financial obligations.
2. The revised FY 2018-19 Final Budget includes a Fiscal Stabilization Plan (Attachment B-1) to maintain the minimum reserve from 2018-19 through 2020-21 as required under section 33129 of the Education Code and Title 5, section 15450 of the California Code of Regulations.
3. The attached revised Fiscal Stabilization Plan (Attachment B-2) details expenditure reduction by positions and non-salary commitment items.

FY 2018-19 Revised Fiscal Stabilization Plan

Item	Description	FY 2018-19	FY 2019-20	FY 2020-21	Total	
Additional Fiscal Stabilization Plan						
1	Central Office Reduction	Approximately 15% in central office resources	\$ -	\$ 42.9	\$ 42.9	\$ 85.8
2	Change in Procurement Cycle	3-year procurement cycle for uniforms	\$ 5.0	\$ 5.0	\$ -	\$ 10.0
3	Attendance Incentive Program	Additional Allocation currently given to local districts will be discontinued	\$ -	\$ 3.0	\$ 3.0	\$ 6.0
4	Subtotal Additional Fiscal Stabilization Plan		\$ 5.0	\$ 50.9	\$ 45.9	\$ 101.8
5	Estimated Balance After Fiscal Stabilization Plan					\$ (4.2)

Additional Fiscal Stabilization Plan

Item	Description	FY 2018-19	FY 2019-20	FY 2020-21	Total	
Additional Fiscal Stabilization Plan						
6	Central Office Reduction	Additional Central Office Reduction	\$ -	\$ 2.1	\$ 2.1	\$ 4.2
Subtotal Additional Fiscal Stabilization Plan		\$ -	\$ 2.1	\$ 2.1	\$ 4.2	
Estimated Balance After Fiscal Stabilization Plan					\$ -	

ATTACHMENT B-2
Board of Education Report
No. 206-18/19

	A	B	C	D
1	Los Angeles Unified School District			
2	15% Central Office Budget Reduction			
3				
4	Positions			
5	Job Title	Job Number	Calc FTE	15% Reduction Amount
6	ACCOUNTANT	24101161	3.90	377,200
7	ACCOUNTING ANALYST	24101101	3.00	352,511
8	ACCOUNTING TECHNICIAN II	24101331	2.00	158,618
9	Admin Analyst	24105073	1.00	131,161
10	ADMIN ASSISTANT	24102071	1.00	113,351
11	Admin Crd	13200515	1.00	185,025
12	Admin Crd, Classroom Technology&Outreach	13200515	1.00	195,205
13	Admin Crd, Prevention&Interv	13200515	0.60	111,016
14	Admin Crd, Sp Ed Services Center-ISIC	13200515	1.00	183,035
15	ADMIN INTERN I	24105103	0.40	18,291
16	ADMIN SECRETARY I (C)	24102404	1.00	101,596
17	Admin, PACE	13200515	0.20	33,750
18	Administrative Coord, Prevention&Interv	13200515	1.20	223,224
19	Administrative Coordinator	13200515	1.00	186,020
20	Administrator, Special Projects	13200515	1.00	186,020
21	ADVSR, TEMP,SPECIAL SERVICES	13200500	3.00	428,145
22	ASMT,NONSCH,PREP	13200707	3.00	380,078
23	ASSIGNMENT TECHNICIAN	24102730	9.00	716,847
24	Assistant Director	13200515	0.60	105,760
25	Assoc Comp Appl Spec (SAP)	24104841	3.68	546,569
26	ASST BUDGET DIRECTOR	23102026	2.00	375,187
27	Asst Dir, Sp Ed School & Family Services	13200515	1.00	178,608
28	ASST LEGISLATIVE ANALYST (C)	24105088	1.00	101,801
29	Auditor, Insp Gen Ofc	24101401	1.00	119,784
30	BROADCAST SYSTEMS OPERATOR	24102113	1.00	132,296
31	BUS DISPATCHER	22305731	1.00	110,905
32	CHIEF OF POLICE	23104206	1.00	317,386
33	CLERK	24102676	1.00	58,555
34	CONTRACT ADMIN ANALYST	24102364	1.00	140,854
35	CONTRACT ASSISTANT	24102531	0.83	78,666
36	COORD FINANCIAL MANAGER	24101266	1.00	125,567
37	Coord, Facilities Services	24101813	10.20	1,335,458
38	Coord, Intrl Technology&Assistive Tech	13200515	0.09	15,578
39	Coordinator, Instruction K-12	13200515	0.09	15,578
40	Coordinator, Psychological Srv Sp Ed	13200515	1.00	172,485
41	CORD,SPEECH&LANGUAGE	13200515	0.09	15,578
42	Crd, Adapted Physical Education	13200515	0.09	15,578
43	Crd, Counseling	13200515	0.90	159,735
44	Crd, Div of Sp Ed (Low Incidence)	13200515	0.09	15,578
45	Crd, Elem ELA Instruction	13200515	1.20	185,262
46	Crd, Elem Lit/Eng-Lang Arts (ELA)	13200515	1.00	150,540
47	Crd, Elem Math Instruction	13200515	1.20	168,683
48	Crd, Instruction K-12	13200515	0.09	15,578
49	Crd, Instructional Data	13200515	0.15	23,734

ATTACHMENT B-2
Board of Education Report
No. 206-18/19

	A	B	C	D
5	Job Title	Job Number	Calc FTE	15% Reduction Amount
50	Crd, Magnet Programs	13200515	1.00	162,098
51	Crd, Psychological Svcs, Div of Sp Ed	13200515	2.18	372,144
52	Crd, Sch Occ & Phys Therapy	13200515	0.09	15,578
53	Crd, Sec ELA Instruction	13200515	0.60	94,932
54	Crd, Sec Math Instruction	13200515	1.00	153,618
55	Crd, Sp Ed-Compl,Supp & Monitoring	13200515	0.09	15,578
56	Credentials & Contract Specialist	24102238	1.00	95,373
57	CREDENTIALS & CONTRACTS ASSIST	24102238	1.00	95,373
58	CUST SERV CENTER REP	24102715	4.00	272,436
59	DATA ANALYST SCHOOL POLICE	24105069	2.00	184,102
60	DATA PROCESSING SUPPORT ASST	24101144	1.00	94,071
61	DEMOGRAPHIC RES & PLAN ANALYST I	24101502	0.25	32,793
62	DEP BUDGET DIRECTOR	23102024	1.00	202,308
63	Dep Dir Employee Relations	23104994	1.00	187,593
64	Dep Dir of Payroll Admin	23101037	1.00	187,599
65	Deputy Chief Communications Ofcr	23101921	0.14	25,838
66	Digital Forensic Investigator	24101375	1.00	146,409
67	Dir Spec Ed	13400114	1.00	194,210
68	Dir Spec Ed	13400294	1.00	195,205
69	Dir, Student Health & Human Svcs	13200515	1.00	196,605
70	Director of Finance Policy	23101012	1.21	309,144
71	Dpty Envr Health & Safety Director	23101798	1.00	206,899
72	ERP Readiness Facilitator	24104814	1.00	93,985
73	EXECUTIVE DIRECTOR, SPECIAL EDUCATION	13400070	1.00	209,370
74	Facilities Partnership & Development Mgr	24101969	1.00	136,503
75	Facilities Services Coordinator	24101813	1.00	130,926
76	FINANCIAL ANALYST	24101089	2.00	250,673
77	FISCAL SERVICES MANAGER	24101115	1.00	162,777
78	Fiscal Services Manager (C)	24101152	4.00	651,108
79	FISCAL SPECIALIST	24101118	4.80	573,888
80	Forensic Accountant	24101158	1.00	153,659
81	HEAD ACCOUNTANT	24101051	1.00	162,777
82	HR SPECIALIST I	24104997	2.00	186,751
83	HR SPECIALIST II	24105018	1.00	112,994
84	HR SPECIALIST III	24104989	1.20	166,412
85	INFO RESOURCE SUPPORT ASSIST	24102870	5.00	376,945
86	INFO TECHNOLOGY PROJECT MGR	24101193	1.00	155,988
87	INVENTORY CONTROL ANALYST	24105078	1.00	88,548
88	IT TRAINER II	24104861	2.00	230,596
89	Lead Crd, Oper Supp Svcs	13200515	0.90	164,732
90	Lead Operations Coordinator	13200515	3.60	658,928
91	Loc Opt Ovrsght Comm Member	13200515	0.76	132,360
92	Marketing Director	23101135	0.14	23,220
93	MAXIMO DATA MANAGEMENT ANALYST	24103821	0.64	86,661
94	MICROFILM OPERATOR	24102661	0.07	5,101
95	OFFICE TECHNICIAN	24102828	12.25	803,639
96	OPTICAL SCANNING EQUIP OPERATOR	24102626	1.00	68,281
97	Parent Educator Coach	13200500	5.00	653,782

ATTACHMENT B-2
Board of Education Report
No. 206-18/19

	A	B	C	D
5	Job Title	Job Number	Calc FTE	15% Reduction Amount
98	Payroll Specialist I	24101336	1.00	79,309
99	Payroll Specialist III	24105066	4.00	496,593
100	Personnel Field Specialist	13200515	1.00	165,919
101	POLICE INTERN	22104240	1.20	99,728
102	POLICE OFFICER	22104221	13.00	1,511,703
103	PRIN ADMINISTRATIVE ANALYST	24105101	1.00	148,926
104	PRIN CLERK	24102551	1.00	87,180
105	PRIN HUMAN RESOURCES SPECIALIST	24105047	0.70	107,711
106	PROG ANALYST SAP	24104893	0.67	94,994
107	Prog Analyst, Java	24103806	0.64	90,740
108	Program & Policy Dev Coordinator	23104983	1.00	161,736
109	PROGRAMMER ANALYST, ORACLE	24103813	1.00	141,780
110	PROGRAMMER ANALYST, VISUAL BAS	24103814	1.00	141,780
111	Project Mgmt Admin	23101941	1.00	168,919
112	Public Information Officer II	24102142	0.81	122,891
113	RDA-HR SPECIALIST I	24104997	0.60	58,474
114	RDA-HR SPECIALIST III	24104989	1.73	222,592
115	RDA-HUMAN RESOURCES SPECIALIST II	24105018	1.00	112,994
116	RDA-Sr Office Technician	24102838	1.92	130,873
117	Records Manager	24102198	1.00	163,191
118	Resolution Coordinator	13200515	5.00	854,461
119	SAP BASIS ADMINISTRATOR	24104891	0.67	131,561
120	SAP Enterprise Portal SpecialistSAP Ente	24104846	0.67	110,791
121	SAP Func Analyst (BN,BW, ESS, Security)	24104836	0.67	119,317
122	SECRETARY & (Restricted)	24102800	4.00	272,500
123	SELECTION TECHNICIAN	24102963	2.40	168,470
124	Senior Executive Director, Arts Ed Prog	13400034	1.00	248,503
125	SERGEANT	22104211	2.00	311,678
126	Specialist	13200515	1.00	155,428
127	Specialist Operations	13200515	1.15	186,932
128	Specialist, Charter Schools	13200515	1.00	169,054
129	Specialist, K-12 Physical Education	13200515	1.00	148,045
130	Specialist, LRE SDES	13200515	1.00	148,045
131	Specialist, New Teacher Induction	13200515	4.00	565,260
132	Specialist, SESC Operations	13200515	0.15	24,000
133	Specialist, STEM/STEAM	13200515	1.00	148,045
134	Spst, BTSA Induction	13200515	4.00	651,728
135	Spst, Cert Personnel, Field	13200515	3.00	488,796
136	Spst, Charter Schools	13200515	2.00	336,118
137	Spst, Instruction K-12	13200515	0.07	12,000
138	Spst, Instruction, K-12 (IDEC)	13200515	0.09	15,578
139	Spst, Least Restrictive Environment	13200515	1.00	150,725
140	Spst, Low Incidence Progs, Related Svcs	13200515	1.00	149,830
141	Spst, New Teacher Induction	13200515	8.00	1,210,327
142	Spst, Parent & Community Liaison-Sp Ed	13200515	0.07	10,000
143	Spst, Planning & Performance Management	13200515	0.07	10,000
144	Spst, Special Ed Service Ctr, Operations	13200515	0.07	12,000
145	Spst, Talent Acquisition	13200515	1.00	159,135

ATTACHMENT B-2
Board of Education Report
No. 206-18/19

	A	B	C	D
5	Job Title	Job Number	Calc FTE	15% Reduction Amount
146	SPST,PSY SV	13200240	1.81	267,753
147	SPVG ASSIGNMENT TECH	24102720	1.00	94,918
148	SPVG CLERK (NON TYPING)	24102575	1.00	70,806
149	Spvg Data Center Technician	24104818	1.00	115,691
150	SR ACCOUNTING ANALYST	24101100	1.00	121,129
151	Sr Admin Asst, Ofc of the Supt	24102175	1.00	122,621
152	SR ADMINISTRATIVE ANALYST	24105070	2.20	306,999
153	Sr Administrative Assistant	24102062	1.00	121,129
154	Sr Crd, Charter Schools	13200515	1.00	180,599
155	SR HUMAN RESOURCES SPECIALST	24104995	1.00	139,543
156	SR INVESTIGATOR	24101396	2.00	307,318
157	Sr IT Infra Project/Pgm Manager	24101173	1.00	181,447
158	Sr Office Technician	24102838	20.00	1,360,474
159	SR PERSONNEL CLERK	24102271	1.00	80,360
160	Sr Police Dispatcher	22104851	1.00	92,829
161	SR PROGRAMMER ANALYST SAP	24104892	0.67	114,877
162	SR SECRETARY	24102865	6.00	523,920
163	SR SELECTION TECHNICIAN	24102960	0.04	68,281
164	Sr Techncl Prject Mgr-Facilities	24101956	1.00	181,447
165	STOCK WORKER	24105260	2.73	193,743
166	Strategic Data Analyst	24104974	0.75	111,697
167	Student Records and Data Supervisor	24104736	0.16	13,368
168	Supervising Police Dispatcher	22104852	1.00	99,603
169	TCHR,RESRCE,TMP	19100780	0.74	88,899
170	TECHNICAL PROJECT MANAGER	23101190	1.00	165,358
171	TRANSLATOR-INTERPRETER(KOREAN)	24102908	1.00	99,229
172	TRANSPORTATION PLANNER	22305708	1.00	134,565
173	TRANSPORTATION ROUTER	22305727	1.00	113,410
174	TV PRODUCER-DIRECTOR	24102125	1.00	156,626
175	Sub Total Positions		282.96	\$35,547,905
176				
177	Non Positions			
178	Description	Commitment Item		15% Reduction Amount
179	Other Certificated Salaries	110000		122,492
180	Other Classified Salaries	200000		1,836,977
181	Books and Supplies	400000		5,730,064
182	Services and Other Operating Expenses	500000		1,738,658
183	Capital Outlay	600000		23,904
184	Sub Total Non Positions			\$9,452,095
185				
186	Grand Total			\$45,000,000