



# **LOS ANGELES UNIFIED SCHOOL DISTRICT**

## **2018-19 Second Interim Financial Report**

**March 19, 2019**

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

**INFORMATIVE**  
**DATE: March 12, 2019**

**TO:** Members, Board of Education  
 Austin Beutner, Superintendent

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

**SUBJECT: 2018-19 SECOND INTERIM FINANCIAL REPORT, MULTI-YEAR PROJECTION AND REVISED FISCAL STABILIZATION PLAN**

This informative provides an overview of the District’s 2018-19 Second Interim Financial Report and multi-year projections. As required under Education Code Section 42100, this report will be submitted to the Los Angeles County Office of Education (LACOE) by the required due date. The Board is requested to certify the District’s financial condition as “Qualified <sup>1</sup>,” meaning that the District may not be able to meet its financial obligations in 2020-21.

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

<b>(Dollars in Millions)</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Estimated Ending Balance @ First Interim (December)	\$680.0	\$353.4	(\$4.2)
Estimated Ending Balance @ Second Interim (March)	\$811.1	\$378.2	(\$3.1)

- The Second Interim projection estimates a General Fund (unrestricted/unassigned) ending balance of \$811.1 million for 2018-19, which is \$131.1 million higher than the estimate at First Interim. This ending balance is factored in the projection of the out-years. (See Appendix I, Tables 1 to 4, for variances of Revenues, Expenditures, Other sources/uses, and Ending Balances from First Interim to Second Interim)
- For 2018-19, the District will be able to meet its financial commitments and its 5% General Fund total ending balance requirement as set forth in the District’s Budget and Finance Policy.

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<sup>1</sup> 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.

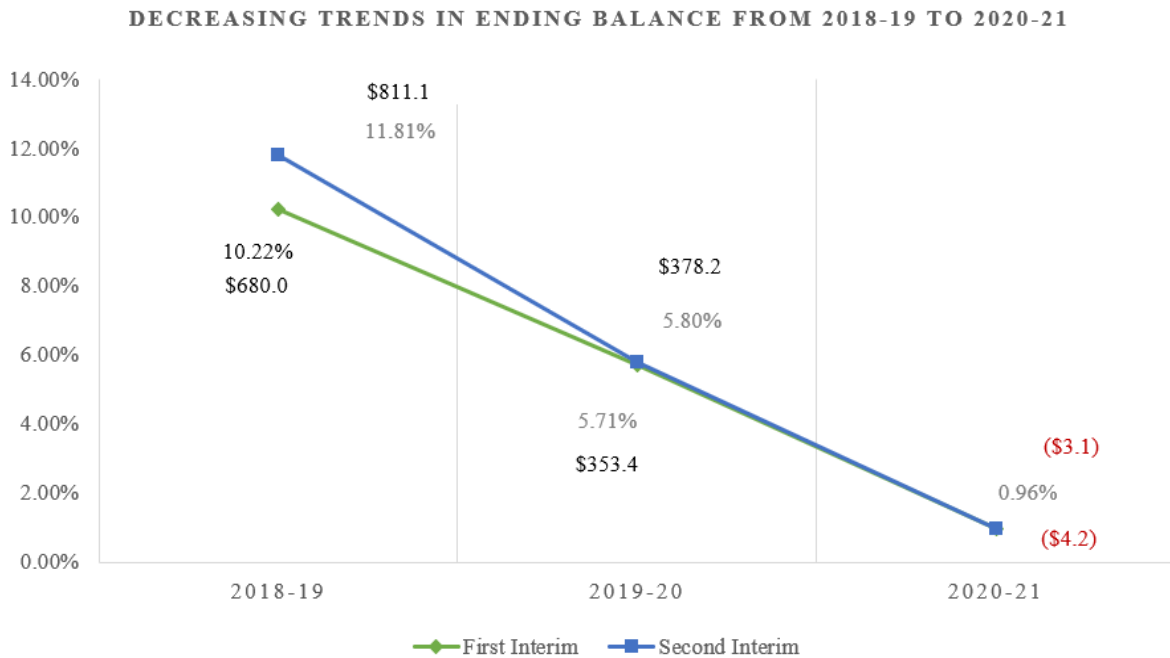
- The 2018-19 estimated ending balance and the multi-year changes in expenditures and revenues resulted in a -\$3.1 million below the required 1% reserve at the end of 2020-21.
- The changes in multi-year projections from First Interim to Second Interim are mostly due to increases in Local Control Funding Formula (LCFF) revenues based upon the Governor’s Proposed January Budget, offset by a revenue decrease due to work stoppage. Changes in expenditures are mostly attributable to salary increases as well as other items in the UTLA, School Police and Trades labor agreements. (See Appendix II for details of changes in 2018-19 and 2019-20 Unrestricted General Fund)

**Revised Fiscal Stabilization Plan**

In accordance with LACOE’s requirements, the District must submit an updated Fiscal Stabilization Plan and a resolution regarding the District’s commitment to maintain the statutory reserve requirements (See Attachment B of the Board Report - Revised Fiscal Stabilization Plan).

**Ending Balance Reserves**

The District’s ending balance reserve is positive in 2018-19 and 2019-20; however, it is estimated to fall below the 1% statutory reserve level by 2020-21.

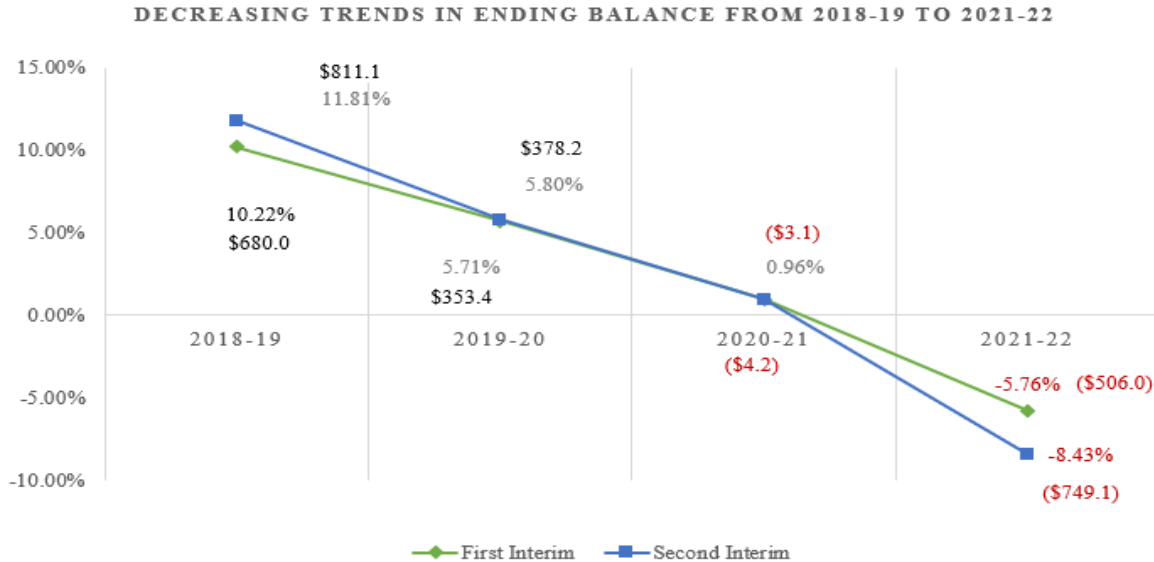


The Second Interim shows a decrease in the assigned ending balance which is mainly due to the release of assignments for salary increases – salary increases are reflected in expenditures. The majority of the assigned ending balances remain in school site programs. (Appendix III details the breakdown of the District’s assigned ending balances)

**Other Considerations:**

The Second Interim reflects the Governor’s January Proposed Budget including an increase in cost-of-living-adjustment (COLA) and a decrease in California State Teacher’s Retirement System (CalSTRS) pension contributions. The financial updates from the Governor’s May Revision Budget will be reflected in the 2019-20 Final Budget adopted in June 2019.

When the current budget projection is extended to the 2021-22 fiscal year, reserves are exhausted, leaving a \$749 million deficit below the required 1% reserve.



The proposed parcel tax, put before voters on June 4, 2019, will allow the District to provide innovative and engaging programs to students and to avoid painful reductions in personnel and programs. A successful parcel tax of 16 cents per square foot would generate approximately \$350 million annually for the District after sharing revenue with charter schools and exempting seniors who apply.

If the parcel tax is unsuccessful, the District will address the 2021-22 year through a series of savings and reductions. These include implementing efficiencies from Ernst and Young report -- \$50 annually (beginning 2019-20); obtaining a waiver of the teacher-to-administrator ratio (2019-2022) -- \$100 million over three years; leveraging new special education funds from the State – an estimated \$50 million; using saved funds from implementation of the 50 state Medicare plan -- \$100 million, and the sweeping of site carryover funds -- \$300 million.

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

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**APPENDIX I – VARIANCES FROM FIRST INTERIM TO SECOND INTERIM**

**Table 1**  
**Summary of 2018-19 General Fund Revenues**  
 (in millions)

	Unrestricted			Restricted		
	Second	First	Variance	Second	First	Variance
	Interim	Interim	2P vs. 1P	Interim	Interim	2P vs. 1P
LCFF Sources	\$ 5,642.36	\$ 5,676.30	\$ (33.94)	\$ -	\$ -	\$ -
Federal Revenues	7.86	7.86	0.00	626.04	598.53	27.51
Other State Revenues	186.75	188.56	(1.81)	827.32	798.97	28.35
Other Local Revenues	159.45	139.11	20.34	12.19	10.32	1.87
<b>Total Revenues</b>	<b>\$ 5,996.42</b>	<b>\$ 6,011.83</b>	<b>\$ (15.41)</b>	<b>\$ 1,465.55</b>	<b>\$ 1,407.82</b>	<b>\$ 57.73</b>

**Revenues**

- General Fund – Unrestricted revenue projections are lower than First Interim by a net amount of \$15.4 million. This variance is mainly the result of a decrease in Local Control Funding Formula (LCFF) revenues of \$33.9 million due to the following:
  - Lower Average Daily Attendance (ADA) due to the 6 days of work stoppage (\$12.9 million).
  - Decrease in the unduplicated count percentage rate from 85.85% at First Interim to 85.47% at Second Interim (\$10.1 million).
  - Technical/cost neutral accounting adjustment for prior year LCFF (\$10.9 million).

The decrease in Other State Revenue is primarily due to lower Lottery Revenue of \$2.1 million, stemming from reduced ADA resulting from the work stoppage.

The increase in Other Local Revenues primarily attributable to a settlement received from Southern Gas Company of \$14.4 million, in connection with the Porter Ranch gas pollution leakage. In addition, interest revenue increased by \$4.9 million due to higher interest rates and average daily cash balance.

- General Fund – Restricted revenues are higher than the First Interim by a net amount of \$57.7 million. Federal revenues are composed primarily of categorical grants, which recognize revenue only after expenditures have been incurred.

The increase in Other State Revenue is primarily due to the District’s proportionate share of the increase in the State’s on behalf CalSTRS pension plan contributions (\$15.5 million). This revenue has an offset and is reflected in expenditures.

Special Education AB602 program revenues increased by \$4.8 million due to a prior year adjustment.

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

	Unrestricted			Restricted		
	Second	First	Variance 2P vs. 1P	Second	First	Variance 2P vs. 1P
	Interim	Interim		Interim	Interim	
Certificated Salaries	\$ 2,252.32	\$ 2,130.76	\$ 121.56	\$ 777.01	\$ 727.16	\$ 49.85
Classified Salaries	628.12	621.34	6.78	431.36	420.36	11.00
Employee Benefits	1,285.20	1,258.06	27.14	826.93	796.80	30.13
Books & Supplies	213.60	319.78	(106.18)	133.38	145.73	(12.35)
Services & Operating Expense	451.10	443.74	7.36	408.08	407.03	1.05
Capital Outlay	22.25	23.45	(1.20)	53.45	69.57	(16.12)
Other Outgo	7.67	7.67	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,860.26</b>	<b>\$ 4,804.80</b>	<b>\$ 55.46</b>	<b>\$ 2,630.21</b>	<b>\$ 2,566.65</b>	<b>\$ 63.56</b>

**Expenditures**

- General Fund - Unrestricted expenditures at Second Interim are higher by a net amount of \$55.5 million in comparison to First Interim. The variance is mainly attributable to the increase in salary and benefits for settled labor union contracts net of unpaid salaries during the work stoppage.
  - In addition, the District incurred net work stoppage costs of \$5.1 million. These increases are offset by lower expenditures (\$85.5 million) in carryover program accounts such as General Fund School Program, Textbooks, District Vehicle Replacements, and approved project funding. The net unspent portion of these accounts is placed in assigned balances to pay for future year’s expenditures. In addition, the following decreases in program expenditures increased the unassigned/undesigned ending balances:
    - Lower salary and benefits projections (\$10.5 million)
    - Lower direct support to the Cafeteria Fund of \$4.6 million – due to maintenance and operation charges are now directly charged to cafeteria operations.
    - Lower expenditure for the Continuation Education Program of \$3.4 million due to the norming of schools.
    - Lower expenditures for the Rubbish Program \$3.0 million and E-rate Program \$2.7 million.
  
- General Fund – Restricted expenditures at Second Interim are projected to be higher than First Interim by \$63.6 million, which is primarily attributable to salary and benefit increases totaling \$44.7 million, and the corresponding expense component of the District’s share of the increase in the State’s on behalf CalSTRS pension plan contributions discussed early (\$15.5 million).

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

	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs. 1P	Second Interim	First Interim	Variance 2P vs. 1P
Indirect Cost	\$ 124.51	\$ 120.47	\$ 4.04	\$ (93.47)	\$ (89.79)	\$ (3.68)
Transfers In	24.47	24.27	0.20	0.15	-	0.15
Other Sources	0.41	0.41	-	-	-	-
	149.39	145.15	4.24	(93.32)	(89.79)	(3.53)
Transfer Out	(45.34)	(47.73)	2.39	-	0.01	(0.01)
Contribution	(1,218.60)	(1,190.71)	(27.89)	1,218.60	1,190.71	27.89
	(1,263.94)	(1,238.44)	(25.50)	1,218.60	1,190.72	27.88
Net	<b>\$ (1,114.55)</b>	<b>\$ (1,093.29)</b>	<b>\$ (21.26)</b>	<b>\$ 1,125.28</b>	<b>\$ 1,100.93</b>	<b>\$ 24.35</b>

• **Net Contributions/Transfers<sup>1</sup> -**

- The General Fund contribution to restricted programs is higher by \$27.9 million compared to the First Interim projections. This is primarily attributable to salary and benefit increases in the Special Education Program, and cost of due process hearings.
- Transfer-Out to the Child Development Fund is lower by \$2.4 million due to an increase in the standard reimbursement rate for the General Child Care Program and higher Child Days Enrollment.

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

**Table 4**  
**Summary of 2018-19 General Fund Ending Balance**  
 (in millions)

	Unrestricted			Restricted		
	Second Interim	First Interim	Variance 2P vs. 1P	Second Interim	First Interim	Variance 2P vs. 1P
Nonspendable	\$ 27.56	\$ 27.56	-	\$ -	\$ -	\$ -
Restricted			-	96.37	77.80	18.57
Committed	174.60	174.60	-	\$ -	\$ -	-
Assigned	807.28	1,019.35	(212.07)	-	-	-
Unassigned-Reserve for Economic Uncertainties	75.62	75.00	0.62	-	-	-
Unassigned/Unappropriated	811.12	680.04	131.08	-	-	-
<b>2018-19 Ending Balance</b>	<b>\$ 1,896.18</b>	<b>\$ 1,976.55</b>	<b>\$ (80.37)</b>	<b>\$ 96.37</b>	<b>\$ 77.80</b>	<b>\$ 18.57</b>

- **General Fund Ending Balance** - The changes in revenues, expenditures and other financing sources/uses resulted in an overall decrease in the unrestricted ending balance of \$80.4 million, and an increase in the restricted ending balance of \$18.6 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, which are factored in the future fiscal years.
  - Committed Ending Balance: This ending balance is for the ongoing (future year) 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 ending balance decreased by \$212.1 million primarily due to the release of assignment related to salary increases. Based on settled labor contracts, salary increases are reflected as expenditures in the report for Second Interim.
  - Unassigned/Unappropriated: The projected unassigned/unappropriated ending balance at Second Interim is \$811.1 million, which is \$131.1 million higher than at First Interim.



**APPENDIX II – CHANGES IN 2019-20 AND 2020-21 UNRESTRICTED GENERAL FUND  
 (OUT-YEAR BUDGET PROJECTIONS)**

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

<b>(Dollars in Millions)</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Cumulative Balance</b>
Estimated Ending Balance @ First Interim (December)	\$680.0	(\$326.6)	(\$357.6)	(\$4.2)
Changes Due to the January Governor’s Budget	\$0.0	\$73.2	\$81.3	\$154.5
Fiscal Impact of Work Stoppage	\$41.1	(\$103.6)	-	(\$62.5)
New Labor Agreements	\$6.7	(\$86.1)	(\$154.3)	(\$233.7)
Identified Funding Source from AB1200	\$25.0	\$62.4	\$83.3	\$170.7
Change in Unduplicated Count and Enrollment Estimates	(\$10.2)	(\$3.9)	(\$5.7)	(\$19.8)
Changes in Second Interim	\$68.5	(\$48.3)	(\$28.3)	(\$8.1)
<b><i>Non-cumulative balance @ Second Interim</i></b>	-	<b><i>(\$432.9)</i></b>	<b><i>(\$381.3)</i></b>	
Estimated Unassigned Ending Balance @ Second Interim (March)	\$811.1	\$378.2	(\$3.1)	

New and/or additional expenditure and revenue information resulted in an ending balances of \$378.2 million (\$811.1 - \$432.9 million) in 2019-20 and a negative ending balance of \$3.1 million (\$378.2 - \$381.3 million) in 2020-21.

- **Changes in Revenue** - Revenues are estimated to be lower by \$62.5 million in 2019-20 and higher by \$52.7 million in 2020-21. The increase is mainly due to the January Governor’s Proposed Budget, which included full-funding of LCFF, higher COLA, and higher interest income due to increased interest rates and larger cash balances. However, there is an offsetting revenue decrease due to the work stoppage and a lower unduplicated pupil count percentage.
- **Changes in Expenditures, Contributions and Assignments** – There are projected increases in estimated expenditures and contributions of \$312.2 million in 2019-20, and \$291.2 million in 2020-21. These increases in expenditures and contributions are partially offset by decreases in assignments. Some of these changes include:

- Increase in salaries and benefits due to collective bargaining agreements entered into by the District after First Interim.

A portion of the increase in expenditures is offset by decreases in assigned ending balances. Also, there are projected additional costs of \$86.1 million in 2019-20 and \$154.3 million in 2020-21, associated with the UTLA, School Police and Trades agreements that were not factored in the First Interim expenditure estimate.

- Decrease in CalSTRS contribution of \$25.8 million and \$24.9 million for 2019-20 and 2020-21, respectively. This is due to lower employer's contribution rate per the Governor's January Proposed budget.
- Lower Health and Welfare Contribution due to an anticipated increase in the Employee Group Waiver Insurance Plan (EGWIP) reimbursement of \$20.7 across two years.

Health and Welfare per participant rates continue to be based on the 2017 MOU contribution rates.

- Growth in the Telecommunications budget of \$7.4 million. This is due to the switch done to managed services, and a one-time bridge funding for the E-rate program of \$6.8 million in 2019-20.
- Additional expenditure of \$16.9 million in 2019-20 and \$12.9 million in 2020-21 to fund Board approved technology projects and governance committee projects.
- Increase of \$4.1 million in 2019-20 and \$2 million in 2020-21 to fund Beaudry building safety and rain damage repairs.
- One-time \$10 million set-aside for facilities reconfiguration projects.
- E-Cast appeal allocation of \$2 million and other ongoing central office augmentation of \$11 million.
- Ongoing & Major Maintenance (RRGM) contribution increase to meet the 3% statutory requirement. In addition, there is a one-time bridge funding of \$6 million in 2019-20 and \$4 million in 2020-21 for the additional cost to the program due to the Trades wage agreement.
- One-time redirection of centrally-administered funds of \$25.1 million and \$49.9 million in 2019-20 and 2020-21, respectively.
- The projections for 2019-20 and 2020-21 reflect the change in school allocation policy with respect to mid-year allocation of funds for school site position salary savings of \$25 million.

The Second Interim projection also reflects reallocation of selected Targeted Student Population programs resources to the new Student Equity Needs Index starting in 2019-20. In 2019-20, the budget for Local Districts will be allocated on a per pupil basis using enrollment and student characteristics with Local District flexibility.

**ASSIGNED BALANCES**

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2018-19 Estimates	2019-20 Estimates	2020-21 Estimates
Repurposed	14439	Board Approved -Pending Distribution	\$ 48.2	\$ 34.6	\$ 35.6
Repurposed	10449	Athletics Other Exp-Schools	\$ 8.2	\$ -	\$ -
Repurposed	10484	FSD-Emergent Requirements-Cent	\$ 1.4	\$ 1.4	\$ 1.4
Repurposed	12654	Board Members Discretionary Funds	\$ 0.8	\$ -	\$ -
Repurposed	10353	Labor Compliance Penalty Program	\$ 0.6	\$ 0.6	\$ 0.6
Repurposed	10293	LD Enrollment & Attendance Inv	\$ 0.5	\$ -	\$ -
Repurposed	10387	Human Capital Data Warehouse	\$ 0.2	\$ -	\$ -
Repurposed	11568	KLCS-Auction (OE)	\$ 0.2	\$ -	\$ -
Repurposed	10578	Teacher Quality & Staffing	\$ 0.1	\$ -	\$ -
Repurposed	14511	Org-Exc Prof Devel Services	\$ 0.1	\$ 0.1	\$ 0.1
Repurposed	14502	P-Card Rebates	\$ 0.0	\$ 0.0	\$ 0.0
<b>Repurposed Total</b>			<b>\$ 60.2</b>	<b>\$ 36.6</b>	<b>\$ 37.6</b>
General Fund School Allocation	13027	General Fund School Program	\$ 159.6	\$ 106.9	\$ 87.1
<b>General Fund School Allocation Total</b>			<b>\$ 159.6</b>	<b>\$ 106.9</b>	<b>\$ 87.1</b>
School Site Programs	14197	Instr Materials Block Grant	\$ 65.7	\$ -	\$ -
School Site Programs	Various	School Donations	\$ 22.9	\$ 23.4	\$ 23.9
School Site Programs	Various	Filming/Non-Filming Rental	\$ 21.6	\$ 23.8	\$ 26.1
School Site Programs	13723	Chrtr Sch Categorical Blk Grnt	\$ 11.6	\$ 11.6	\$ 11.6
School Site Programs	10590	PARA Prof Teacher Training (CTC)	\$ 4.5	\$ 4.5	\$ 4.5
School Site Programs	13724	Chrtr Sch Alloc In Lieu Of EIA	\$ 2.4	\$ 2.4	\$ 2.4
School Site Programs	10315	Utilities Savings Sharing Prog	\$ 1.4	\$ 1.4	\$ 1.4
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	14861	Start-Up Costs-New Schools	\$ 1.0	\$ 1.0	\$ 1.0
School Site Programs	11430	Tch Apprentice Prog-ROC-S/B/T-	\$ 1.0	\$ 1.0	\$ 1.0
School Site Programs	10582	Alternative Certification-Intern Secondary	\$ 0.9	\$ 0.9	\$ 0.9
School Site Programs	13950	IMA-Library Fines	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	14340	Transcripts Of Pupils' Records	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	13791	M & O Services-Wellness Clinic	\$ 0.6	\$ 0.6	\$ 0.6
School Site Programs	14151	Obsolete Textbooks	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	11476	Civic Center Permit Program	\$ 0.3	\$ (0.5)	\$ (1.3)
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	14220	Advance Placement Test Fee	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	10603	Prop 58 Implementation-Central	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	15829	Star Program	\$ 0.2	\$ 0.2	\$ 0.2
School Site Programs	10598	GF Portion-Unified Enrollment	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	17629	SDEP-Extended Kindergarten Prg	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10382	Facilities Services-Wellness Clinics	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10188	National Board Certification - Support	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10600	Class Sch Empl Teacher Credent	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10356	ARC Reimbursement-After School	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10581	School Community Violence Prev	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10320	Leadership Framework Contract	\$ 0.0	\$ -	\$ -
School Site Programs	13787	Charter School Charges	\$ 0.0	\$ 0.0	\$ 0.0
School Site Programs	14219	PSAT/NMSQT	\$ 0.0	\$ 0.0	\$ 0.0
School Site Programs	13211	OIG Audit Settlement Reimburse	\$ 0.0	\$ 0.0	\$ 0.0
School Site Programs	10186	Online Integrated Safe School	\$ 0.0	\$ 0.0	\$ 0.0
<b>School Site Programs Total</b>			<b>\$ 140.0</b>	<b>\$ 76.2</b>	<b>\$ 78.1</b>
Proportionality	10544	TSP-Pending Allocation	\$ 142.8	\$ 191.4	\$ 199.3
Proportionality	10400	TSP - Investments	\$ 78.5	\$ 78.5	\$ 78.5
Proportionality	10359	TSP-Settlement	\$ 25.2	\$ 25.2	\$ 25.2
Proportionality	10155	English Learners Transition - Central Office	\$ 21.5	\$ 20.5	\$ 19.4
Proportionality	10397	TSP - PPS	\$ 20.8	\$ 20.8	\$ 20.8
Proportionality	10405	TSP-Parental Engagement	\$ 3.8	\$ 3.8	\$ 3.8
Proportionality	14423	Incentive-Brkfst-Discretionary	\$ 3.4	\$ 3.4	\$ 3.4
Proportionality	10543	TSP-Innovation-Focus School	\$ 0.2	\$ 0.2	\$ 0.2
<b>Proportionality Total</b>			<b>\$ 296.2</b>	<b>\$ 343.8</b>	<b>\$ 350.6</b>
Districtwide Costs	16928	Reserve For Salary Increases	\$ 55.6	\$ 66.4	\$ 80.5
Districtwide Costs	16929	Change in Benefit, Benefit Audit	\$ 33.5	\$ 45.5	\$ 57.5
Districtwide Costs	17675	Res. For Bdgt Redirection-Supp	\$ 12.3	\$ 8.3	\$ 8.3
Districtwide Costs	17965	District Cost-Payment of Audit Findings	\$ 10.9	\$ -	\$ -

CATEGORY	PROGRAM	PROGRAM NAME	2018-19 Estimates	2019-20 Estimates	2020-21 Estimates
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	\$ 8.4	\$ -	\$ -
Districtwide Costs	13793	M & O Prop 39 Charter Co-Locat	\$ 8.2	\$ 10.9	\$ 13.8
Districtwide Costs	13050	Sch Dist-Audit & Examination	\$ 5.7	\$ -	\$ -
Districtwide Costs	13783	Specialized Charter Agreements	\$ 2.4	\$ 3.2	\$ 4.0
Districtwide Costs	10857	PSC & Other Fee for Service -	\$ 2.2	\$ 2.2	\$ 2.2
Districtwide Costs	15373	Adult SIS (GF Portion)	\$ 1.7	\$ 1.7	\$ 1.7
Districtwide Costs	10252	ITD Priority Projects	\$ 1.7	\$ 1.7	\$ 1.7
Districtwide Costs	10593	Energy Rebate Conserv Admin-Sc	\$ 1.0	\$ 1.0	\$ 1.0
Districtwide Costs	10249	ITD Empowered Learner - Project	\$ 1.0	\$ 1.0	\$ 1.0
Districtwide Costs	13782	Charter Fee for Service - M&O	\$ 0.8	\$ 1.0	\$ 1.3
Districtwide Costs	14790	ITD GF-Portion-DRBC/Core Netwr	\$ 0.5	\$ -	\$ -
Districtwide Costs	13745	Chrtr Sch Fee For Service-FT	\$ 0.5	\$ 0.7	\$ 0.9
Districtwide Costs	13786	Charter Sch Fee-Instruction Di	\$ 0.3	\$ 0.4	\$ 0.6
Districtwide Costs	14516	Move It 5K Challenge & Health	\$ 0.1	\$ 0.1	\$ 0.1
Districtwide Costs	17499	Administrator to Teacher (R2) Penalties	\$ -	\$ 35.0	\$ 70.0
<b>Districtwide Costs Total</b>			<b>\$ 146.7</b>	<b>\$ 179.0</b>	<b>\$ 244.5</b>
Central Office	14517	Contr Serv-Energy Conserv	\$ 1.5	\$ 1.5	\$ 1.5
Central Office	10317	Joint-Use Collections-Schools	\$ 0.8	\$ 0.8	\$ 0.8
Central Office	10868	Porter Ranch Childcare-Central	\$ 0.5	\$ 0.5	\$ 0.5
Central Office	15871	Vehicle Replacement	\$ 0.4	\$ 0.4	\$ 0.4
Central Office	16512	SDEP-Citations Processing	\$ 0.3	\$ 0.3	\$ 0.3
Central Office	11164	Enterp Softwr Lic-Legal Cmplnc	\$ 0.3	\$ 0.3	\$ 0.3
Central Office	13203	LTerm Leases-Publishing Costs	\$ 0.2	\$ 0.2	\$ 0.2
Central Office	10355	GF ITI - Educational Technology	\$ 0.2	\$ 0.2	\$ 0.2
Central Office	14834	Rubbish/Recycling Incentive Re	\$ 0.1	\$ 0.1	\$ 0.1
Central Office	12158	ERP Program-Proj Reqd-Pos	\$ 0.1	\$ 0.1	\$ 0.1
Central Office	16141	GF-Computer Reimb	\$ 0.1	\$ 0.1	\$ 0.1
Central Office	10303	Apprenticeship Prog-OE-Support	\$ 0.0	\$ 0.0	\$ 0.0
Central Office	14870	Personnel Testing Services	\$ 0.0	\$ 0.0	\$ 0.0
<b>Central Office Total</b>			<b>\$ 4.6</b>	<b>\$ 4.6</b>	<b>\$ 4.6</b>
<b>Grand Total</b>			<b>\$ 807.3</b>	<b>\$ 747.1</b>	<b>\$ 802.5</b>



## Board of Education Report

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**File #:** Rep-303-18/19, **Version:** 1

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**2018-19 Second Interim Report and Multi-Year Projections and Revised Fiscal Stabilization Plan  
March 19, 2019  
Office of the Chief Financial Officer**

**Action Proposed:**

Staff requests that the Board approve the 2018-19 Second Interim Financial Report, which contains a “qualified” certification (enclosed herewith as “Attachment A”), the Revised Fiscal Stabilization Plan (“Attachment B”), and a Resolution to implement the Fiscal Stabilization Plan and restore the minimum reserve requirements. (“Attachment C”).

A qualified certification signifies that the District, based on current projections, may not be able to meet its financial obligations for the 2020-21 fiscal year.

**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 First Interim Report review, has requested that the District submit an updated Board-approved Fiscal Stabilization Plan that would address deficit spending together with a Board Resolution restoring the minimum reserve requirements. A Revised Fiscal Stabilization Plan and Board Resolution are attached for your approval in response to this request.

**Expected Outcomes:**

The District will file its Second Interim Financial Report to comply with the Education Code requirements, including a Revised Fiscal Stabilization Plan that will address the request of LACOE.

**Board Options and Consequences:**

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

The Board may choose to adopt a qualified certification of financial condition based on the current projections

if it determines that the District may or may not meet its financial obligations in the current year or two subsequent years.

A district with a qualified or negative certification at the second interim period must provide an additional report of financial statement projections of fund and cash balances no later than June 1<sup>st</sup>. This is known as the “Third Interim Report”, which does not require Board certification. In addition, it may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District will probably make repayment of such debt issuance. LACOE may also impose various restrictions on districts that fail to deal with financial issues raised in interim reports. Finally, rating agencies may consider interim reports when evaluating or revising credit ratings.

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

**Policy Implications:**

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

**Budget Impact:**

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

**Student Impact:**

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

**Issues and Analysis:**

None

**Attachments:**

Attachment A - 2018-19 Second Interim Financial Report

Attachment B - Revised Fiscal Stabilization Plan

Attachment C - Board Resolution

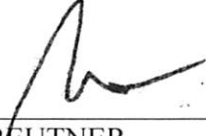
**Informatives:**

2018-19 Second Interim Financial Report and Fiscal Stabilization Plan

**Submitted:**

02/25/19

**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  
Second Interim  
Financial Report**

**March 19, 2019**



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: 3-19-19

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: 03/19/19

Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: V. Luis Buendia

Telephone: (213) 241-7889

Title: Controller

E-mail: luis.buendia@lausd.net

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
		• 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	

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

## **Second Period Interim Financial Report**

# **FY 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,631,979,528.00	5,665,090,399.00	3,108,727,678.82	5,642,362,600.00	(22,727,799.00)	-0.4%
2) Federal Revenue		8100-8299	696,383,621.00	766,387,294.00	218,283,690.55	633,904,118.00	(132,483,176.00)	-17.3%
3) Other State Revenue		8300-8599	1,020,973,690.00	1,019,487,801.00	448,713,588.58	1,014,067,466.00	(5,420,335.00)	-0.5%
4) Other Local Revenue		8600-8799	140,500,651.00	157,018,501.00	84,910,284.30	171,644,605.00	14,626,104.00	9.3%
5) TOTAL, REVENUES			7,489,837,490.00	7,607,983,995.00	3,860,635,242.25	7,461,978,789.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,803,922,647.05	3,039,331,451.00	1,551,135,713.05	3,029,333,321.00	9,998,130.00	0.3%
2) Classified Salaries		2000-2999	1,007,827,764.00	1,034,449,757.00	584,635,490.43	1,059,478,562.00	(25,028,805.00)	-2.4%
3) Employee Benefits		3000-3999	2,062,453,497.00	2,155,510,858.00	1,042,444,270.47	2,112,123,784.00	43,387,074.00	2.0%
4) Books and Supplies		4000-4999	713,318,747.45	716,375,671.39	138,378,504.03	346,976,726.68	369,398,944.71	51.6%
5) Services and Other Operating Expenditures		5000-5999	852,416,844.01	884,665,463.41	319,220,136.92	859,176,336.00	25,489,127.41	2.9%
6) Capital Outlay		6000-6999	8,826,514.00	80,581,282.00	17,257,369.57	75,702,732.00	4,878,550.00	6.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,361,730.00	8,979,080.00	529,842.23	8,142,384.00	836,696.00	9.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,756,035.00)	(30,684,762.00)	(3,826,447.29)	(31,034,700.00)	349,938.00	-1.1%
9) TOTAL, EXPENDITURES			7,425,371,708.51	7,889,208,800.80	3,649,774,879.41	7,459,899,145.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			64,465,781.49	(281,224,805.80)	210,860,362.84	2,079,643.32		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000,000.00	29,475,633.00	352,415.83	24,625,427.34	(4,850,205.66)	-16.5%
b) Transfers Out		7600-7629	60,045,121.00	60,197,020.00	13,507,199.48	45,347,249.00	14,849,771.00	24.7%
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)	(30,421,387.00)	(13,154,783.65)	(20,309,430.93)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			24,720,660.49	(311,646,192.80)	197,705,579.19	(18,229,787.61)		
<b>F. FUND BALANCE, RESERVES</b>								
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	11,755,668.00		11,755,668.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,999,017,435.80	2,010,773,103.80		2,010,773,103.80		
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	2,010,773,103.80		2,010,773,103.80		
2) Ending Balance, June 30 (E + F1e)			1,907,667,702.07	1,699,126,911.00		1,992,543,316.19		
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	82,686,962.00		96,370,285.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	91,894,433.00	174,590,165.00		174,590,165.00		
d) Assigned								
Other Assignments		9780	892,266,404.00	692,426,563.00		807,283,862.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,004,168.00	75,617,628.00		75,617,628.00		
Unassigned/Unappropriated Amount			707,596,656.96	646,241,715.00		811,117,499.35		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,056,264,331.00	3,784,047,996.00	2,137,002,330.00	3,765,211,514.00	(18,836,482.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	385,517,183.00	710,012,355.00	355,159,820.00	710,012,355.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,750,906.00	6,756,443.00	3,336,299.45	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	7,137,530.00	8,083,496.24	7,137,530.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,081,031,579.00	1,155,163,197.00	596,283,141.39	1,155,163,197.00	0.00	0.0%
Unsecured Roll Taxes		8042	39,483,937.00	31,953,453.00	39,831,788.98	31,953,453.00	0.00	0.0%
Prior Years' Taxes		8043	32,722,857.00	23,477,327.00	49,732,824.87	23,477,327.00	0.00	0.0%
Supplemental Taxes		8044	25,588,475.00	27,391,329.00	13,434,172.93	27,391,329.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	247,089,042.00	100,014,785.00	10,356,103.61	100,014,785.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	33,202,212.00	78,428,668.00	34,829,492.22	78,428,668.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	151,558.22	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	5,924,383,240.00	3,248,201,027.91	5,905,546,758.00	(18,836,482.00)	-0.3%
<b>LCFF Transfers</b>								
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)	(259,292,841.00)	(139,473,349.09)	(263,184,158.00)	(3,891,317.00)	1.5%
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	5,665,090,399.00	3,108,727,678.82	5,642,362,600.00	(22,727,799.00)	-0.4%
<b>FEDERAL REVENUE</b>								
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	34,244,290.00	6,564,410.54	28,518,933.00	(5,725,357.00)	-16.7%
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	68,562.00	22,620.56	67,543.00	(1,019.00)	-1.5%
Interagency Contracts Between LEAs		8285	1,014,804.00	2,880,372.00	1,314,884.26	2,146,682.00	(733,690.00)	-25.5%
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	436,650,915.00	162,114,075.89	343,763,281.00	(92,887,634.00)	-21.3%
Title I, Part D, Local Delinquent Programs	3025	8290	1,225,417.00	1,255,547.00	801,929.36	1,247,015.00	(8,532.00)	-0.7%
Title II, Part A, Educator Quality	4035	8290	32,456,749.00	35,411,949.00	12,236,045.71	34,907,052.00	(504,897.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	3,374,722.00	2,985,360.00	1,220,883.65	2,233,140.00	(752,220.00)	-25.2%
Title III, Part A, English Learner Program	4203	8290	16,054,925.00	19,247,478.00	8,533,421.21	10,467,307.00	(8,780,171.00)	-45.6%
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	51,041,168.00	17,133,138.51	43,067,973.00	(7,973,195.00)	-15.6%
Career and Technical Education	3500-3599	8290	5,151,366.00	7,011,463.00	0.00	6,297,047.00	(714,416.00)	-10.2%
All Other Federal Revenue	All Other	8290	76,968,304.00	61,740,079.00	8,342,280.86	47,338,034.00	(14,402,045.00)	-23.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>696,383,621.00</b>	<b>766,387,294.00</b>	<b>218,283,690.55</b>	<b>633,904,118.00</b>	<b>(132,483,176.00)</b>	<b>-17.3%</b>
<b>OTHER STATE REVENUE</b>								
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	201,759,391.00	360,550,034.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	5,497,611.00	5,497,611.00	New
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	1,769,027.00	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	61,701,479.00	105,460,956.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	93,470,946.00	98,713,764.00	29,297,536.37	100,085,759.00	1,371,995.00	1.4%
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	83,000,965.00	54,070,670.67	82,997,712.00	(3,253.00)	0.0%
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	52,804,841.00	(6,638,184.00)	-11.2%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,485,017.00	3,944,631.00	750,180.08	2,660,032.00	(1,284,599.00)	-32.6%
California Clean Energy Jobs Act	6230	8590	500,000.00	500,000.00	(357,293.00)	0.00	(500,000.00)	-100.0%
Specialized Secondary	7370	8590	0.00	190,000.00	140,892.02	190,000.00	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	304,598,173.00	40,138,679.78	300,734,268.00	(3,863,905.00)	-1.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,020,973,690.00</b>	<b>1,019,487,801.00</b>	<b>448,713,588.58</b>	<b>1,014,067,466.00</b>	<b>(5,420,335.00)</b>	<b>-0.5%</b>



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)
<b>OTHER LOCAL REVENUE</b>								
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	253,231.92	461,619.00	86,619.00	23.1%
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	23,736,457.00	12,911,615.75	26,226,717.00	2,490,260.00	10.5%
Interest		8660	23,295,568.00	29,688,111.00	16,816,683.62	34,562,971.00	4,874,860.00	16.4%
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	41,169,144.00	17,517,558.39	35,879,083.00	(5,290,061.00)	-12.8%
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	61,426,633.00	37,192,749.62	73,891,059.00	12,464,426.00	20.3%
Tuition		8710	0.00	226,890.00	226,890.00	226,890.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>140,500,651.00</b>	<b>157,018,501.00</b>	<b>84,910,284.30</b>	<b>171,644,605.00</b>	<b>14,626,104.00</b>	<b>9.3%</b>
<b>TOTAL, REVENUES</b>			<b>7,489,837,490.00</b>	<b>7,607,983,995.00</b>	<b>3,860,635,242.25</b>	<b>7,461,978,789.00</b>	<b>(146,005,206.00)</b>	<b>-1.9%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,080,295,197.93	2,221,211,067.00	1,120,453,840.91	2,203,418,870.00	17,792,197.00	0.8%
Certificated Pupil Support Salaries		1200	279,246,906.00	312,847,232.00	151,857,858.60	307,516,006.00	5,331,226.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	307,753,527.12	343,587,804.00	195,928,844.04	353,228,881.00	(9,641,077.00)	-2.8%
Other Certificated Salaries		1900	136,627,016.00	161,685,348.00	82,895,169.50	165,169,564.00	(3,484,216.00)	-2.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,803,922,647.05</b>	<b>3,039,331,451.00</b>	<b>1,551,135,713.05</b>	<b>3,029,333,321.00</b>	<b>9,998,130.00</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	250,313,730.00	250,949,128.00	137,277,432.32	251,011,556.00	(62,428.00)	0.0%
Classified Support Salaries		2200	358,765,586.00	343,133,205.00	205,504,196.47	363,300,504.00	(20,167,299.00)	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	24,349,512.00	37,124,585.00	15,405,726.87	28,781,048.00	8,343,537.00	22.5%
Clerical, Technical and Office Salaries		2400	261,745,726.00	275,341,701.00	162,183,924.12	284,769,369.00	(9,427,668.00)	-3.4%
Other Classified Salaries		2900	112,653,210.00	127,901,138.00	64,264,210.65	131,616,085.00	(3,714,947.00)	-2.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,007,827,764.00</b>	<b>1,034,449,757.00</b>	<b>584,635,490.43</b>	<b>1,059,478,562.00</b>	<b>(25,028,805.00)</b>	<b>-2.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	656,089,372.00	715,076,954.00	244,005,585.11	719,740,577.00	(4,663,623.00)	-0.7%
PERS		3201-3202	186,538,768.00	193,152,095.00	95,653,057.70	173,834,790.00	19,317,305.00	10.0%
OASDI/Medicare/Alternative		3301-3302	118,573,512.00	126,454,836.00	67,703,670.43	127,541,527.00	(1,086,691.00)	-0.9%
Health and Welfare Benefits		3401-3402	725,206,188.00	728,507,668.00	418,432,527.17	712,368,524.00	16,139,144.00	2.2%
Unemployment Insurance		3501-3502	2,368,404.00	2,557,742.00	1,107,821.21	2,634,564.00	(76,822.00)	-3.0%
Workers' Compensation		3601-3602	114,609,406.00	121,650,556.00	66,416,457.39	122,753,841.00	(1,103,285.00)	-0.9%
OPEB, Allocated		3701-3702	259,067,847.00	268,111,007.00	149,119,760.90	253,249,961.00	14,861,046.00	5.5%
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	5,390.56	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,062,453,497.00</b>	<b>2,155,510,858.00</b>	<b>1,042,444,270.47</b>	<b>2,112,123,784.00</b>	<b>43,387,074.00</b>	<b>2.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	130,861,643.00	173,433,160.00	41,705,921.37	82,151,227.00	91,281,933.00	52.6%
Books and Other Reference Materials		4200	721,751.00	2,832,992.00	716,440.25	2,724,154.00	108,838.00	3.8%
Materials and Supplies		4300	570,763,139.45	496,424,880.39	75,623,533.11	220,015,644.68	276,409,235.71	55.7%
Noncapitalized Equipment		4400	9,187,791.00	43,458,682.00	20,299,299.08	41,931,177.00	1,527,505.00	3.5%
Food		4700	1,784,423.00	225,957.00	33,310.22	154,524.00	71,433.00	31.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>713,318,747.45</b>	<b>716,375,671.39</b>	<b>138,378,504.03</b>	<b>346,976,726.68</b>	<b>369,398,944.71</b>	<b>51.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	352,808,989.00	369,550,889.24	163,261,962.45	392,877,310.00	(23,326,420.76)	-6.3%
Travel and Conferences		5200	4,719,264.00	9,719,592.00	6,081,503.41	9,225,621.00	493,971.00	5.1%
Dues and Memberships		5300	2,137,808.00	2,673,631.00	1,296,753.39	2,203,761.00	469,870.00	17.6%
Insurance		5400-5450	51,302,449.00	29,430,982.00	6,648,952.02	45,962,543.00	(16,531,561.00)	-56.2%
Operations and Housekeeping Services		5500	144,928,946.00	145,534,147.00	23,772,438.12	147,568,678.00	(2,034,531.00)	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,818,196.00	31,684,462.00	7,889,412.85	18,049,385.00	13,635,077.00	43.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	247,931,844.01	276,320,098.17	99,978,389.52	224,773,697.00	51,546,401.17	18.7%
Communications		5900	19,769,348.00	19,751,662.00	10,290,725.16	18,515,341.00	1,236,321.00	6.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>852,416,844.01</b>	<b>884,665,463.41</b>	<b>319,220,136.92</b>	<b>859,176,336.00</b>	<b>25,489,127.41</b>	<b>2.9%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	335,050.00	0.00	3,556.00	331,494.00	98.9%
Buildings and Improvements of Buildings		6200	107,158.00	44,780,801.00	7,320,834.97	50,384,109.00	(5,603,308.00)	-12.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,719,356.00	35,465,431.00	9,936,534.60	25,315,067.00	10,150,364.00	28.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,826,514.00</b>	<b>80,581,282.00</b>	<b>17,257,369.57</b>	<b>75,702,732.00</b>	<b>4,878,550.00</b>	<b>6.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	640,777.00	13,822.00	650,466.00	(9,689.00)	-1.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	9,689.00	9,688.36	0.00	9,689.00	100.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,012,665.00	506,331.87	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,361,730.00</b>	<b>8,979,080.00</b>	<b>529,842.23</b>	<b>8,142,384.00</b>	<b>836,696.00</b>	<b>9.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(31,756,035.00)	(30,684,762.00)	(3,826,447.29)	(31,034,700.00)	349,938.00	-1.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(31,756,035.00)</b>	<b>(30,684,762.00)</b>	<b>(3,826,447.29)</b>	<b>(31,034,700.00)</b>	<b>349,938.00</b>	<b>-1.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,425,371,708.51</b>	<b>7,889,208,800.80</b>	<b>3,649,774,879.41</b>	<b>7,459,899,145.68</b>	<b>429,309,655.12</b>	<b>5.4%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	9,475,633.00	352,415.83	4,625,427.34	(4,850,205.66)	-51.2%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000,000.00	29,475,633.00	352,415.83	24,625,427.34	(4,850,205.66)	-16.5%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	33,804,319.00	41,291,001.00	0.00	26,823,786.00	14,467,215.00	35.0%
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	1,188,095.00	1,009,873.00	0.00	1,054,299.00	(44,426.00)	-4.4%
Other Authorized Interfund Transfers Out		7619	25,052,707.00	17,896,146.00	13,507,199.48	17,469,164.00	426,982.00	2.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,045,121.00	60,197,020.00	13,507,199.48	45,347,249.00	14,849,771.00	24.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(39,745,121.00)	(30,421,387.00)	(13,154,783.65)	(20,309,430.93)	(10,111,956.07)	-33.2%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,631,979,528.00	5,665,090,399.00	3,108,727,678.82	5,642,362,600.00	(22,727,799.00)	-0.4%
2) Federal Revenue		8100-8299	7,861,114.00	7,861,114.00	909,276.30	7,861,114.00	0.00	0.0%
3) Other State Revenue		8300-8599	258,778,531.00	187,778,318.00	93,402,290.54	186,747,700.00	(1,030,618.00)	-0.5%
4) Other Local Revenue		8600-8799	128,465,391.00	142,326,547.00	76,124,689.21	159,454,375.00	17,127,828.00	12.0%
5) TOTAL, REVENUES			6,027,084,564.00	6,003,056,378.00	3,279,163,934.87	5,996,425,789.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,119,834,720.00	2,304,678,272.00	1,132,425,189.75	2,252,323,139.00	52,355,133.00	2.3%
2) Classified Salaries		2000-2999	620,198,225.00	607,695,440.00	356,366,680.62	628,119,455.00	(20,424,015.00)	-3.4%
3) Employee Benefits		3000-3999	1,268,743,976.00	1,306,863,235.00	705,448,015.44	1,285,196,101.00	21,667,134.00	1.7%
4) Books and Supplies		4000-4999	371,206,619.00	388,154,002.78	99,691,527.66	213,596,362.00	174,557,640.78	45.0%
5) Services and Other Operating Expenditures		5000-5999	475,970,808.00	469,355,467.00	142,765,284.79	451,092,820.00	18,262,647.00	3.9%
6) Capital Outlay		6000-6999	6,810,116.00	37,460,059.00	9,132,770.27	22,251,005.00	15,209,054.00	40.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,361,730.00	8,979,080.00	529,842.23	8,142,384.00	836,696.00	9.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(134,005,408.00)	(120,473,442.00)	(15,213,877.16)	(124,506,194.16)	4,032,752.16	-3.3%
9) TOTAL, EXPENDITURES			4,737,120,786.00	5,002,712,113.78	2,431,145,433.60	4,736,215,071.84		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,289,963,778.00	1,000,344,264.22	848,018,501.27	1,260,210,717.16		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000,000.00	29,323,486.00	0.00	24,473,280.34	(4,850,205.66)	-16.5%
b) Transfers Out		7600-7629	60,045,121.00	60,188,232.00	13,494,959.58	45,335,009.00	14,853,223.00	24.7%
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)	(1,228,346,778.00)	(704,741,675.00)	(1,218,595,557.02)	9,751,220.98	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,242,434,812.00)	(1,258,911,524.00)	(718,236,634.58)	(1,239,044,894.95)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,528,966.00	(258,567,259.78)	129,781,866.69	21,165,822.21		
<b>F. FUND BALANCE, RESERVES</b>								
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	11,755,668.00		11,755,668.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,863,251,540.78	1,875,007,208.78		1,875,007,208.78		
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	1,875,007,208.78		1,875,007,208.78		
2) Ending Balance, June 30 (E + F1e)			1,795,264,687.96	1,616,439,949.00		1,896,173,030.99		
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	174,590,165.00		174,590,165.00		
d) Assigned								
Other Assignments		9780	892,266,404.00	692,426,563.00		807,283,862.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,004,168.00	75,617,628.00		75,617,628.00		
Unassigned/Unappropriated Amount		9790	707,596,656.96	646,241,715.00		811,117,499.35		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,056,264,331.00	3,784,047,996.00	2,137,002,330.00	3,765,211,514.00	(18,836,482.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	385,517,183.00	710,012,355.00	355,159,820.00	710,012,355.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,750,906.00	6,756,443.00	3,336,299.45	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	7,137,530.00	8,083,496.24	7,137,530.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,081,031,579.00	1,155,163,197.00	596,283,141.39	1,155,163,197.00	0.00	0.0%
Unsecured Roll Taxes		8042	39,483,937.00	31,953,453.00	39,831,788.98	31,953,453.00	0.00	0.0%
Prior Years' Taxes		8043	32,722,857.00	23,477,327.00	49,732,824.87	23,477,327.00	0.00	0.0%
Supplemental Taxes		8044	25,588,475.00	27,391,329.00	13,434,172.93	27,391,329.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	247,089,042.00	100,014,785.00	10,356,103.61	100,014,785.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	33,202,212.00	78,428,668.00	34,829,492.22	78,428,668.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	151,558.22	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	5,924,383,240.00	3,248,201,027.91	5,905,546,758.00	(18,836,482.00)	-0.3%
<b>LCFF Transfers</b>								
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)	(259,292,841.00)	(139,473,349.09)	(263,184,158.00)	(3,891,317.00)	1.5%
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	5,665,090,399.00	3,108,727,678.82	5,642,362,600.00	(22,727,799.00)	-0.4%
<b>FEDERAL REVENUE</b>								
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	909,276.30	7,861,114.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,861,114.00</b>	<b>7,861,114.00</b>	<b>909,276.30</b>	<b>7,861,114.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	61,701,479.00	105,460,956.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	70,344,114.00	73,067,541.00	26,269,961.30	72,690,488.00	(377,053.00)	-0.5%
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	9,249,821.00	5,430,850.24	8,596,256.00	(653,565.00)	-7.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>258,778,531.00</b>	<b>187,778,318.00</b>	<b>93,402,290.54</b>	<b>186,747,700.00</b>	<b>(1,030,618.00)</b>	<b>-0.5%</b>



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)
<b>OTHER LOCAL REVENUE</b>								
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	253,231.92	461,619.00	86,619.00	23.1%
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	23,736,457.00	12,911,615.75	26,226,717.00	2,490,260.00	10.5%
Interest		8660	23,295,568.00	29,688,111.00	16,816,683.62	34,562,971.00	4,874,860.00	16.4%
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	41,079,579.00	17,427,993.13	35,752,600.00	(5,326,979.00)	-13.0%
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	47,051,134.00	28,723,609.79	62,054,202.00	15,003,068.00	31.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>128,465,391.00</b>	<b>142,326,547.00</b>	<b>76,124,689.21</b>	<b>159,454,375.00</b>	<b>17,127,828.00</b>	<b>12.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,027,084,564.00</b>	<b>6,003,056,378.00</b>	<b>3,279,163,934.87</b>	<b>5,996,425,789.00</b>	<b>(6,630,589.00)</b>	<b>-0.1%</b>

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	1,791,969,455.00	858,884,961.01	1,731,498,332.00	60,471,123.00	3.4%
Certificated Pupil Support Salaries		1200	144,621,830.00	169,530,939.00	80,288,478.81	171,002,132.00	(1,471,193.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	248,480,037.00	274,740,568.00	157,569,913.21	276,991,005.00	(2,250,437.00)	-0.8%
Other Certificated Salaries		1900	54,313,916.00	68,437,310.00	35,681,836.72	72,831,670.00	(4,394,360.00)	-6.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,119,834,720.00</b>	<b>2,304,678,272.00</b>	<b>1,132,425,189.75</b>	<b>2,252,323,139.00</b>	<b>52,355,133.00</b>	<b>2.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	36,802,307.00	9,222,129.00	4,311,667.65	8,639,448.00	582,681.00	6.3%
Classified Support Salaries		2200	269,204,169.00	253,206,022.00	157,761,774.76	270,398,876.00	(17,192,854.00)	-6.8%
Classified Supervisors' and Administrators' Salaries		2300	22,030,669.00	34,805,782.00	14,181,578.43	26,559,939.00	8,245,843.00	23.7%
Clerical, Technical and Office Salaries		2400	227,899,668.00	235,438,023.00	143,930,807.05	250,792,874.00	(15,354,851.00)	-6.5%
Other Classified Salaries		2900	64,261,412.00	75,023,484.00	36,180,852.73	71,728,318.00	3,295,166.00	4.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>620,198,225.00</b>	<b>607,695,440.00</b>	<b>356,366,680.62</b>	<b>628,119,455.00</b>	<b>(20,424,015.00)</b>	<b>-3.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	347,200,527.00	372,713,831.00	179,960,062.91	359,048,948.00	13,664,883.00	3.7%
PERS		3201-3202	123,968,652.00	124,299,263.00	59,543,119.24	105,725,363.00	18,573,900.00	14.9%
OASDI/Medicare/Alternative		3301-3302	76,932,029.00	80,785,409.00	42,802,069.21	81,801,577.00	(1,016,168.00)	-1.3%
Health and Welfare Benefits		3401-3402	462,355,346.00	458,861,553.00	277,177,877.87	479,771,534.00	(20,909,981.00)	-4.6%
Unemployment Insurance		3501-3502	1,713,305.00	1,845,256.00	771,291.21	1,905,482.00	(60,226.00)	-3.3%
Workers' Compensation		3601-3602	81,921,611.00	87,198,427.00	46,328,719.07	86,275,720.00	922,707.00	1.1%
OPEB, Allocated		3701-3702	174,652,506.00	181,159,496.00	98,859,485.37	170,667,477.00	10,492,019.00	5.8%
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	5,390.56	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,268,743,976.00</b>	<b>1,306,863,235.00</b>	<b>705,448,015.44</b>	<b>1,285,196,101.00</b>	<b>21,667,134.00</b>	<b>1.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	107,729,951.00	147,782,077.00	41,705,843.75	54,755,706.00	93,026,371.00	62.9%
Books and Other Reference Materials		4200	681,530.00	930,074.00	416,285.93	1,021,057.00	(90,983.00)	-9.8%
Materials and Supplies		4300	253,720,792.00	213,942,866.78	48,158,688.16	136,779,388.00	77,163,478.78	36.1%
Noncapitalized Equipment		4400	7,394,370.00	25,403,449.00	9,380,972.78	20,970,269.00	4,433,180.00	17.5%
Food		4700	1,679,976.00	95,536.00	29,737.04	69,942.00	25,594.00	26.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>371,206,619.00</b>	<b>388,154,002.78</b>	<b>99,691,527.66</b>	<b>213,596,362.00</b>	<b>174,557,640.78</b>	<b>45.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	58,037,280.00	59,532,908.00	26,143,008.92	60,284,668.00	(751,760.00)	-1.3%
Travel and Conferences		5200	3,570,165.00	6,463,263.00	4,191,455.00	4,880,188.00	1,583,075.00	24.5%
Dues and Memberships		5300	2,137,408.00	2,480,180.00	1,220,668.99	2,122,619.00	357,561.00	14.4%
Insurance		5400-5450	51,302,449.00	29,430,982.00	6,648,952.02	45,962,543.00	(16,531,561.00)	-56.2%
Operations and Housekeeping Services		5500	144,913,946.00	145,519,147.00	23,761,617.48	147,545,653.00	(2,026,506.00)	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,248,669.00	15,109,992.00	6,056,646.78	14,601,453.00	508,539.00	3.4%
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	191,493,388.00	64,470,199.49	157,596,606.00	33,896,782.00	17.7%
Communications		5900	19,483,012.00	19,325,607.00	10,272,736.11	18,099,090.00	1,226,517.00	6.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>475,970,808.00</b>	<b>469,355,467.00</b>	<b>142,765,284.79</b>	<b>451,092,820.00</b>	<b>18,262,647.00</b>	<b>3.9%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	335,050.00	0.00	3,556.00	331,494.00	98.9%
Buildings and Improvements of Buildings		6200	107,158.00	12,799,316.00	1,456,010.88	8,128,954.00	4,670,362.00	36.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,702,958.00	24,325,693.00	7,676,759.39	14,118,495.00	10,207,198.00	42.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,810,116.00</b>	<b>37,460,059.00</b>	<b>9,132,770.27</b>	<b>22,251,005.00</b>	<b>15,209,054.00</b>	<b>40.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	640,777.00	13,822.00	650,466.00	(9,689.00)	-1.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	9,689.00	9,688.36	0.00	9,689.00	100.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,012,665.00	506,331.87	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,361,730.00</b>	<b>8,979,080.00</b>	<b>529,842.23</b>	<b>8,142,384.00</b>	<b>836,696.00</b>	<b>9.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(102,249,373.00)	(89,788,680.00)	(11,387,429.87)	(93,471,494.16)	3,682,814.16	-4.1%
Transfers of Indirect Costs - Interfund		7350	(31,756,035.00)	(30,684,762.00)	(3,826,447.29)	(31,034,700.00)	349,938.00	-1.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(134,005,408.00)</b>	<b>(120,473,442.00)</b>	<b>(15,213,877.16)</b>	<b>(124,506,194.16)</b>	<b>4,032,752.16</b>	<b>-3.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,737,120,786.00</b>	<b>5,002,712,113.78</b>	<b>2,431,145,433.60</b>	<b>4,736,215,071.84</b>	<b>266,497,041.94</b>	<b>5.3%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	4,473,280.34	(4,850,205.66)	-52.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000,000.00	29,323,486.00	0.00	24,473,280.34	(4,850,205.66)	-16.5%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	33,804,319.00	41,291,001.00	0.00	26,823,786.00	14,467,215.00	35.0%
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	1,188,095.00	1,009,873.00	0.00	1,054,299.00	(44,426.00)	-4.4%
Other Authorized Interfund Transfers Out		7619	25,052,707.00	17,887,358.00	13,494,959.58	17,456,924.00	430,434.00	2.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,045,121.00	60,188,232.00	13,494,959.58	45,335,009.00	14,853,223.00	24.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,202,689,691.00)	(1,228,346,778.00)	(704,741,675.00)	(1,218,595,557.02)	9,751,220.98	-0.8%
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)	(1,228,346,778.00)	(704,741,675.00)	(1,218,595,557.02)	9,751,220.98	-0.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,242,434,812.00)	(1,258,911,524.00)	(718,236,634.58)	(1,239,044,894.95)	19,866,629.05	-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)
<b>A. REVENUES</b>								
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	758,526,180.00	217,374,414.25	626,043,004.00	(132,483,176.00)	-17.5%
3) Other State Revenue		8300-8599	762,195,159.00	831,709,483.00	355,311,298.04	827,319,766.00	(4,389,717.00)	-0.5%
4) Other Local Revenue		8600-8799	12,035,260.00	14,691,954.00	8,785,595.09	12,190,230.00	(2,501,724.00)	-17.0%
5) TOTAL, REVENUES			1,462,752,926.00	1,604,927,617.00	581,471,307.38	1,465,553,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	684,087,927.05	734,653,179.00	418,710,523.30	777,010,182.00	(42,357,003.00)	-5.8%
2) Classified Salaries		2000-2999	387,629,539.00	426,754,317.00	228,268,809.81	431,359,107.00	(4,604,790.00)	-1.1%
3) Employee Benefits		3000-3999	793,709,521.00	848,647,623.00	336,996,255.03	826,927,683.00	21,719,940.00	2.6%
4) Books and Supplies		4000-4999	342,112,128.45	328,221,668.61	38,686,976.37	133,380,364.68	194,841,303.93	59.4%
5) Services and Other Operating Expenditures		5000-5999	376,446,036.01	415,309,996.41	176,454,852.13	408,083,516.00	7,226,480.41	1.7%
6) Capital Outlay		6000-6999	2,016,398.00	43,121,223.00	8,124,599.30	53,451,727.00	(10,330,504.00)	-24.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	102,249,373.00	89,788,680.00	11,387,429.87	93,471,494.16	(3,682,814.16)	-4.1%
9) TOTAL, EXPENDITURES			2,688,250,922.51	2,886,496,687.02	1,218,629,445.81	2,723,684,073.84		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,225,497,996.51)	(1,281,569,070.02)	(637,158,138.43)	(1,258,131,073.84)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	152,147.00	352,415.83	152,147.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	8,788.00	12,239.90	12,240.00	(3,452.00)	-39.3%
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	1,228,346,778.00	704,741,675.00	1,218,595,557.02	(9,751,220.98)	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,202,689,691.00	1,228,490,137.00	705,081,850.93	1,218,735,464.02		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,808,305.51)	(53,078,933.02)	67,923,712.50	(39,395,609.82)		
<b>F. FUND BALANCE, RESERVES</b>								
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	82,686,962.00		96,370,285.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			112,403,014.11	82,686,962.00		96,370,285.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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)
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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	34,244,290.00	6,564,410.54	28,518,933.00	(5,725,357.00)	-16.7%
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	68,562.00	22,620.56	67,543.00	(1,019.00)	-1.5%
Interagency Contracts Between LEAs		8285	1,014,804.00	2,880,372.00	1,314,884.26	2,146,682.00	(733,690.00)	-25.5%
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	436,650,915.00	162,114,075.89	343,763,281.00	(92,887,634.00)	-21.3%
Title I, Part D, Local Delinquent Programs	3025	8290	1,225,417.00	1,255,547.00	801,929.36	1,247,015.00	(8,532.00)	-0.7%
Title II, Part A, Educator Quality	4035	8290	32,456,749.00	35,411,949.00	12,236,045.71	34,907,052.00	(504,897.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	3,374,722.00	2,985,360.00	1,220,883.65	2,233,140.00	(752,220.00)	-25.2%
Title III, Part A, English Learner Program	4203	8290	16,054,925.00	19,247,478.00	8,533,421.21	10,467,307.00	(8,780,171.00)	-45.6%
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	51,041,168.00	17,133,138.51	43,067,973.00	(7,973,195.00)	-15.6%
Career and Technical Education	3500-3599	8290	5,151,366.00	7,011,463.00	0.00	6,297,047.00	(714,416.00)	-10.2%
All Other Federal Revenue	All Other	8290	69,107,190.00	53,878,965.00	7,433,004.56	39,476,920.00	(14,402,045.00)	-26.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>688,522,507.00</b>	<b>758,526,180.00</b>	<b>217,374,414.25</b>	<b>626,043,004.00</b>	<b>(132,483,176.00)</b>	<b>-17.5%</b>
<b>OTHER STATE REVENUE</b>								
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	201,759,391.00	360,550,034.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	5,497,611.00	5,497,611.00	New
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	1,769,027.00	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	3,027,575.07	27,395,271.00	1,749,048.00	6.8%
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	83,000,965.00	54,070,670.67	82,997,712.00	(3,253.00)	0.0%
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	52,804,841.00	(6,638,184.00)	-11.2%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,485,017.00	3,944,631.00	750,180.08	2,660,032.00	(1,284,599.00)	-32.6%
California Clean Energy Jobs Act	6230	8590	500,000.00	500,000.00	(357,293.00)	0.00	(500,000.00)	-100.0%
Specialized Secondary	7370	8590	0.00	190,000.00	140,892.02	190,000.00	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	295,348,352.00	34,707,829.54	292,138,012.00	(3,210,340.00)	-1.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>762,195,159.00</b>	<b>831,709,483.00</b>	<b>355,311,298.04</b>	<b>827,319,766.00</b>	<b>(4,389,717.00)</b>	<b>-0.5%</b>



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)
<b>OTHER LOCAL REVENUE</b>								
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	126,483.00	36,918.00	41.2%
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	14,375,499.00	8,469,139.83	11,836,857.00	(2,538,642.00)	-17.7%
Tuition		8710	0.00	226,890.00	226,890.00	226,890.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,035,260.00</b>	<b>14,691,954.00</b>	<b>8,785,595.09</b>	<b>12,190,230.00</b>	<b>(2,501,724.00)</b>	<b>-17.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,462,752,926.00</b>	<b>1,604,927,617.00</b>	<b>581,471,307.38</b>	<b>1,465,553,000.00</b>	<b>(139,374,617.00)</b>	<b>-8.7%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	407,876,260.93	429,241,612.00	261,568,879.90	471,920,538.00	(42,678,926.00)	-9.9%
Certificated Pupil Support Salaries		1200	134,625,076.00	143,316,293.00	71,569,379.79	136,513,874.00	6,802,419.00	4.7%
Certificated Supervisors' and Administrators' Salaries		1300	59,273,490.12	68,847,236.00	38,358,930.83	76,237,876.00	(7,390,640.00)	-10.7%
Other Certificated Salaries		1900	82,313,100.00	93,248,038.00	47,213,332.78	92,337,894.00	910,144.00	1.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>684,087,927.05</b>	<b>734,653,179.00</b>	<b>418,710,523.30</b>	<b>777,010,182.00</b>	<b>(42,357,003.00)</b>	<b>-5.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	213,511,423.00	241,726,999.00	132,965,764.67	242,372,108.00	(645,109.00)	-0.3%
Classified Support Salaries		2200	89,561,417.00	89,927,183.00	47,742,421.71	92,901,628.00	(2,974,445.00)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	2,318,843.00	2,318,803.00	1,224,148.44	2,221,109.00	97,694.00	4.2%
Clerical, Technical and Office Salaries		2400	33,846,058.00	39,903,678.00	18,253,117.07	33,976,495.00	5,927,183.00	14.9%
Other Classified Salaries		2900	48,391,798.00	52,877,654.00	28,083,357.92	59,887,767.00	(7,010,113.00)	-13.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>387,629,539.00</b>	<b>426,754,317.00</b>	<b>228,268,809.81</b>	<b>431,359,107.00</b>	<b>(4,604,790.00)</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	308,888,845.00	342,363,123.00	64,045,522.20	360,691,629.00	(18,328,506.00)	-5.4%
PERS		3201-3202	62,570,116.00	68,852,832.00	36,109,938.46	68,109,427.00	743,405.00	1.1%
OASDI/Medicare/Alternative		3301-3302	41,641,483.00	45,669,427.00	24,901,601.22	45,739,950.00	(70,523.00)	-0.2%
Health and Welfare Benefits		3401-3402	262,850,842.00	269,646,115.00	141,254,649.30	232,596,990.00	37,049,125.00	13.7%
Unemployment Insurance		3501-3502	655,099.00	712,486.00	336,530.00	729,082.00	(16,596.00)	-2.3%
Workers' Compensation		3601-3602	32,687,795.00	34,452,129.00	20,087,738.32	36,478,121.00	(2,025,992.00)	-5.9%
OPEB, Allocated		3701-3702	84,415,341.00	86,951,511.00	50,260,275.53	82,582,484.00	4,369,027.00	5.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>793,709,521.00</b>	<b>848,647,623.00</b>	<b>336,996,255.03</b>	<b>826,927,683.00</b>	<b>21,719,940.00</b>	<b>2.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	23,131,692.00	25,651,083.00	77.62	27,395,521.00	(1,744,438.00)	-6.8%
Books and Other Reference Materials		4200	40,221.00	1,902,918.00	300,154.32	1,703,097.00	199,821.00	10.5%
Materials and Supplies		4300	317,042,347.45	282,482,013.61	27,464,844.95	83,236,256.68	199,245,756.93	70.5%
Noncapitalized Equipment		4400	1,793,421.00	18,055,233.00	10,918,326.30	20,960,908.00	(2,905,675.00)	-16.1%
Food		4700	104,447.00	130,421.00	3,573.18	84,582.00	45,839.00	35.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>342,112,128.45</b>	<b>328,221,668.61</b>	<b>38,686,976.37</b>	<b>133,380,364.68</b>	<b>194,841,303.93</b>	<b>59.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	294,771,709.00	310,017,981.24	137,118,953.53	332,592,642.00	(22,574,660.76)	-7.3%
Travel and Conferences		5200	1,149,099.00	3,256,329.00	1,890,048.41	4,345,433.00	(1,089,104.00)	-33.4%
Dues and Memberships		5300	400.00	193,451.00	76,084.40	81,142.00	112,309.00	58.1%
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	10,820.64	23,025.00	(8,025.00)	-53.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,569,527.00	16,574,470.00	1,832,766.07	3,447,932.00	13,126,538.00	79.2%
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	65,653,965.01	84,826,710.17	35,508,190.03	67,177,091.00	17,649,619.17	20.8%
Communications		5900	286,336.00	426,055.00	17,989.05	416,251.00	9,804.00	2.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>376,446,036.01</b>	<b>415,309,996.41</b>	<b>176,454,852.13</b>	<b>408,083,516.00</b>	<b>7,226,480.41</b>	<b>1.7%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	31,981,485.00	5,864,824.09	42,255,155.00	(10,273,670.00)	-32.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,016,398.00	11,139,738.00	2,259,775.21	11,196,572.00	(56,834.00)	-0.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,016,398.00</b>	<b>43,121,223.00</b>	<b>8,124,599.30</b>	<b>53,451,727.00</b>	<b>(10,330,504.00)</b>	<b>-24.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	102,249,373.00	89,788,680.00	11,387,429.87	93,471,494.16	(3,682,814.16)	-4.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>102,249,373.00</b>	<b>89,788,680.00</b>	<b>11,387,429.87</b>	<b>93,471,494.16</b>	<b>(3,682,814.16)</b>	<b>-4.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,688,250,922.51</b>	<b>2,886,496,687.02</b>	<b>1,218,629,445.81</b>	<b>2,723,684,073.84</b>	<b>162,812,613.18</b>	<b>5.6%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	152,147.00	352,415.83	152,147.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	152,147.00	352,415.83	152,147.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	8,788.00	12,239.90	12,240.00	(3,452.00)	-39.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	8,788.00	12,239.90	12,240.00	(3,452.00)	-39.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,202,689,691.00	1,228,346,778.00	704,741,675.00	1,218,595,557.02	(9,751,220.98)	-0.8%
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	1,228,346,778.00	704,741,675.00	1,218,595,557.02	(9,751,220.98)	-0.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,202,689,691.00	1,228,490,137.00	705,081,850.93	1,218,735,464.02	9,754,672.98	-0.8%

Resource	Description	2018-19
		Projected Year Totals
5640	Medi-Cal Billing Option	1,691,228.09
5650	FEMA Public Assistance Funds	131,867.31
5810	Other Restricted Federal	6,594,294.71
6230	California Clean Energy Jobs Act	65,114,108.17
6500	Special Education	1,180,978.59
7085	Learning Communities for School Success P	296.24
7510	Low-Performing Students Block Grant	6,149,388.00
7810	Other Restricted State	191,068.39
8150	Ongoing & Major Maintenance Account (RM,	13,530,174.04
9010	Other Restricted Local	1,786,881.66
Total, Restricted Balance		<u>96,370,285.20</u>

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

**Comments on Significant Differences between Budget and Projections**

**Revenues, Expenditures, and Changes in Fund Balance**

**Revenues**

- A-1 The Local Control Funding Formula (LCFF) revenue is lower by \$22.7 million than the budget. The loss of ADA during the strike affected the current year by \$12.7 million mainly in the affiliated charters where the LCFF calculation is based on the current year P2 ADA. The lower unduplicated pupil percentage, from 85.85% to 85.47% in non-charters, contributed to a \$9.5 million decrease while the change in the unduplicated pupil percentage in the affiliated charters caused a \$0.5 million decrease.
- A-2 The federal revenue is lower by \$132.5 million primarily due to the projected lower spending in grants such as: Title I \$94.8 million; Special Education grants, \$5.7 million; Title III, \$9.5 million; Title IV, \$6.3; Gear Up, \$3.5 million and net decrease in various federal revenues of \$1.1 million. There are also some grants that are still to be implemented, \$11.6 million.
- A-3 The \$5.4 million projected lower other state revenue is mainly due to lower spending in grants such as: Career Technical Education Incentive Grant; \$6.6 million, Emergency Repair Program Williams Case, \$1.7 million; Partnership Academies Program, \$2.2 million; Tobacco Use Prevention Education, 1.3 million; plus unimplemented grants of \$19.7 million and various other net decreases of \$1.0 million. The decrease is partially offset by the updated calculation of the State's On Behalf contribution in CalSTRS which increases the revenues by \$15.5 million (There is a corresponding increase in expenditures of the same amount). The receipt of Low-Performing Students Block Grant of \$6.1 million and a prior year adjustment in special education of \$5.5 million due to higher proration factor also partially offset the decrease.
- A-4 The projected higher other local revenue of \$14.6 million is primarily due to higher interest income, \$4.9 million; and receipt of legal settlements \$15.2 million (\$14 million is from the Southern California Gas Company). The increase is partially offset by lower charter fees, \$2.9 million; lower spending in expenditure driven grants, \$2.4 million; and various other net decreases of \$0.2 million

**Expenditures**

- B-1 The lower expenditure in Certificated Salaries is primarily due to lower projected expenditures for certificated teachers' salaries, partially offset by higher certificated supervisors' and administrators' 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, health and welfare benefits and OPEB allocated.
- 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 decrease in Capital Outlay is primarily due to lower projected expenditures for equipment, partially offset by higher expenditures in buildings and improvements of buildings.
- B-7 Other Outgo is projected to be spent at budget.
- B-8 Transfers of Indirect Costs are projected to be spent at budget.

**Other Financing Sources/Uses**

- D-1a The \$4.9 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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	432,648.09	431,291.36	411,564.78	431,275.50	(15.86)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	432,648.09	431,291.36	411,564.78	431,275.50	(15.86)	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	144.91	144.91	86.16	86.16	(58.75)	-41%
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	344.86	344.86	58.75	21%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	431.02	431.02	431.02	431.02	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	433,079.11	431,722.38	411,995.80	431,706.52	(15.86)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	38,741.89	40,136.51	38,790.94	38,790.94	(1,345.57)	-3%
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	38,741.89	40,136.51	38,790.94	38,790.94	(1,345.57)	-3%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	38,741.89	40,136.51	38,790.94	38,790.94	(1,345.57)	-3%

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

**REVENUES**

**Major Assumptions For Revenues**

1. Norm Enrollment		
Non-charter Schools		444,226
Fiscally-dependent (locally-funded) charter schools		42,033
Fiscally-independent (locally-funded) charter schools		112,485
	Total	<u><u>598,744</u></u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools (includes County ADA)		431,706.52
Locally-funded charter schools		38,790.94
	Total	<u><u>470,497.46</u></u>
3. Funded COLA		
LCFF		3.70%
Special Education (AB602)		2.71%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
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		0.8547
Fiscally-dependent (locally-funded) charter schools		<i>varies per school</i>
6. GAP Funding Percentage		100.00%
7. LCFF Revenues (in millions)		
Non-charter Schools		\$5,278.6
Fiscally-dependent (locally-funded) charter schools		\$363.8
	Total	<u><u>\$5,642.4</u></u>
8. Education Protection Act (in millions)		
Non-charter Schools		\$666.28
Fiscally-dependent (locally-funded) charter schools		43.73
	Total	<u><u>\$710.01</u></u>
9. California State Lottery - Rates Per ADA		
Unrestricted		\$151.00
Restricted		\$53.00

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

10. 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

**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 January 31, 2019, and the remaining five 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

**EMPLOYEE BENEFITS**

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

Employee statutory benefit rates are as follows:

STRS	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 \$226.1 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 \$214.1 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 \$16.6 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 \$1,992.5 million, which is \$18.2 million lower than the audited ending balance for 2017-18.

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
		January	July	August	September	October	November	December	January	February			
<b>A. BEGINNING CASH</b>		2,390,338,990.00	1,848,102,885.00	1,848,102,885.00	1,529,099,861.00	1,626,628,279.00	1,581,375,545.00	1,411,425,314.00	1,956,758,857.00	2,181,432,185.00			
<b>B. RECEIPTS</b>													
LCFF/Revenue Limit Sources													
Principal Apportionment	8010-8019	193,042,359.00	193,042,359.00	527,303,808.00	347,476,247.00	525,132,974.00	347,476,247.00	358,638,008.00	343,664,826.00				
Property Taxes	8020-8079	32,699,529.00	48,297,412.00	1,014,690.00	0.00	492,402,357.00	21,938,874.00	147,029,974.00	118,065,379.00				
Miscellaneous Funds	8080-8099	0.00	(16,237,939.00)	(32,398,887.00)	(23,441,368.00)	2,277,355.00	(44,025,157.00)	(11,614,530.00)	(30,319,668.00)				
Federal Revenue	8100-8299	6,320,208.00	790,008.00	752,786.00	120,943,900.00	32,277,717.00	19,525,090.00	107,651,012.00	1,221,368.00				
Other State Revenue	8300-8599	19,069,614.00	27,547,601.00	61,703,924.00	53,024,849.00	59,621,374.00	97,083,748.00	105,673,292.00	83,877,109.00				
Other Local Revenue	8600-8799	9,034,541.00	5,902,557.00	19,037,010.00	7,143,984.00	1,265,562.00	7,052,469.00	6,642,514.00	10,282,298.00				
Interfund Transfers In	8910-8929	102,162,361.00	126,662,361.00	102,162,361.00	102,162,361.00	99,964,935.00	102,314,508.00	136,365,204.00	99,040,814.00				
All Other Financing Sources	8930-8979	15,726,578.00	9,792,410.00	48,253,630.00	4,989,527.00	20,822,208.00	12,319,518.00	14,324,430.00	0.00				
<b>TOTAL RECEIPTS</b>		378,055,190.00	395,796,769.00	727,829,322.00	612,299,500.00	1,233,704,482.00	563,685,297.00	864,709,904.00	625,832,126.00				
<b>C. DISBURSEMENTS</b>													
Certificated Salaries	1000-1999	649,169,272.00	488,690,320.00	471,505,406.00	441,523,452.00	461,166,991.00	544,068,288.00	453,563,930.00	538,530,039.00				
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	133,693,937.00	87,268,486.00	66,548,778.00	104,017,001.00	98,794,873.00	89,219,756.00	85,701,750.00	99,484,529.00				
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	118,311,686.00	102,181,443.00	104,864,400.00	113,662,361.00	102,019,771.00	128,756,174.00	110,153,039.00	99,025,814.00				
All Other Financing Uses	7630-7699	19,116,400.00	36,659,544.00	(12,617,680.00)	(1,650,580.00)	26,389,304.00	(28,408,690.00)	(9,382,143.00)	0.00				
<b>TOTAL DISBURSEMENTS</b>		920,291,295.00	714,799,793.00	630,300,904.00	657,552,234.00	688,370,939.00	733,635,528.00	640,036,576.00	737,040,382.00				
<b>D. BALANCE SHEET ITEMS</b>													
Assets and Deferred Outflows													
Cash Not in Treasury	9111-9199	2,849,038.00											
Accounts Receivable	9200-9299	173,855,412.00											
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	0.00											
<b>SUBTOTAL</b>		211,429,289.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows													
Accounts Payable	9500-9599	532,481,134.00											
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											
<b>SUBTOTAL</b>		602,750,843.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating													
Suspense Clearing	9910												
<b>TOTAL BALANCE SHEET ITEMS</b>		(391,321,554.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(542,236,105.00)	(319,003,024.00)	97,528,418.00	(45,252,734.00)	545,333,543.00	(169,950,231.00)	224,673,328.00	(111,208,256.00)				
<b>F. ENDING CASH (A + E)</b>		1,848,102,885.00	1,529,099,861.00	1,626,628,279.00	1,581,375,545.00	1,411,425,314.00	1,956,758,857.00	2,181,432,185.00	2,070,223,929.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>													

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object		March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
	January	February								
<b>A. BEGINNING CASH</b>			2,070,223,929.00	2,035,920,485.00	2,074,910,440.00	1,790,797,507.00				
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		522,798,885.00	343,664,826.00	343,664,826.00	429,318,504.00	0.00	0.00	4,475,223,869.00	4,475,223,869.00
Property Taxes	8020-8079		3,516,101.00	201,330,984.00	196,732,303.00	167,295,129.00	0.00	0.00	1,430,322,732.00	1,430,322,732.00
Miscellaneous Funds	8080-8099		(19,690,841.00)	(18,298,992.00)	(24,955,784.00)	(44,418,190.00)	0.00	0.00	(263,184,001.00)	(263,184,001.00)
Federal Revenue	8100-8299		82,162,675.00	3,171,280.00	11,464,617.00	186,599,046.00	61,024,411.00	0.00	633,904,118.00	633,904,118.00
Other State Revenue	8300-8599		80,345,428.00	102,416,902.00	90,328,920.00	197,803,344.00	35,571,361.00	0.00	1,014,067,466.00	1,014,067,466.00
Other Local Revenue	8600-8799		7,815,471.00	10,778,992.00	23,279,441.00	46,245,305.00	17,164,461.00	0.00	171,644,605.00	171,644,605.00
Interfund Transfers In	8910-8929		95,138,531.00	95,648,975.00	100,191,147.00	159,424,045.00	(1,296,612,175.66)	0.00	24,625,427.34	24,625,427.34
All Other Financing Sources	8930-8979		0.00	0.00	0.00	92,955.00	(125,908,865.27)	0.00	412,390.73	412,390.73
<b>TOTAL RECEIPTS</b>			772,086,250.00	738,712,967.00	740,705,470.00	1,142,360,138.00	(1,308,760,807.93)	0.00	7,487,016,607.07	7,487,016,607.07
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		581,108,851.00	512,549,109.00	800,039,498.00	259,020,511.00	0.00	0.00	6,200,935,667.00	3,029,333,321.00
Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,059,478,562.00
Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,112,123,784.00
Books and Supplies	4000-4999		116,766,318.00	91,524,928.00	117,600,570.00	168,342,553.00	0.00	0.00	1,258,963,479.00	346,976,726.68
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	859,176,336.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,702,732.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,892,316.00)
Interfund Transfers Out	7600-7629		108,514,525.00	95,648,975.00	107,178,335.00	141,681,867.00	(1,286,651,141.32)	0.00	45,347,248.68	45,347,249.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	(30,106,155.00)	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			806,389,694.00	699,723,012.00	1,024,818,403.00	569,044,931.00	(1,316,757,296.32)	0.00	7,505,246,394.68	7,505,246,394.68
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199						0.00	2,849,038.00	2,849,038.00	
Accounts Receivable	9200-9299						113,760,233.00	173,855,412.00	287,615,645.00	
Due From Other Funds	9310						0.00	10,000,000.00	10,000,000.00	
Stores	9320						0.00	23,041,871.00	23,041,871.00	
Prepaid Expenditures	9330						0.00	1,682,968.00	1,682,968.00	
Other Current Assets	9340						0.00	0.00	0.00	
Deferred Outflows of Resources	9430						0.00	0.00	0.00	
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	113,760,233.00	211,429,289.00	325,189,522.00	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599						94,008,077.00	532,481,134.00	626,489,211.00	
Due To Other Funds	9610						0.00	0.00	0.00	
Current Loans	9640						0.00	0.00	0.00	
Unearned Revenues	9650						0.00	70,269,709.00	70,269,709.00	
Deferred Inflows of Resources	9690						0.00	0.00	0.00	
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	94,008,077.00	602,750,843.00	696,758,920.00	
Nonoperating										
Suspense Clearing	9910								0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	0.00	0.00	0.00	19,752,156.00	(391,321,554.00)	(371,569,398.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(34,303,444.00)	38,989,955.00	(284,112,933.00)	573,315,207.00	27,748,644.39	(391,321,554.00)	(389,799,185.61)	
<b>F. ENDING CASH (A + E)</b>			2,035,920,485.00	2,074,910,440.00	1,790,797,507.00	2,364,112,714.00			2,000,539,804.39	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b>										
<b>(Enter Month Name):</b>										
<b>A. BEGINNING CASH</b>										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		206,413,210.00	206,413,210.00	544,637,516.00	371,543,772.00	371,543,772.00	541,323,553.00	373,330,000.00	316,688,377.00
	8020-8079		22,904,287.00	46,160,196.00	5,166.00	0.00	8,457,666.00	428,855,195.00	124,137,701.00	137,462,352.00
	8080-8099		(9,548,352.00)	(10,209.00)	(47,009,007.00)	(18,408,971.00)	(18,547,843.00)	0.00	(28,154,635.00)	(33,677,559.00)
	8100-8299		3,734,950.00	4,446,093.00	109,003,993.00	76,400,488.00	16,598,054.00	27,629,210.00	81,492,197.00	1,320,956.00
	8300-8599		20,597,197.00	30,542,786.00	87,496,459.00	47,634,642.00	118,352,834.00	119,384,562.00	36,743,850.00	60,410,864.00
	8600-8799		2,033,446.00	1,613,947.00	8,232,400.00	47,161,093.00	22,576,984.00	7,547,692.00	7,096,941.00	4,631,771.00
	8910-8929		111,720,376.00	108,720,376.00	96,720,376.00	96,814,487.00	103,924,190.00	109,125,814.00	99,152,616.00	99,040,814.00
	8930-8979		0.00	232,379.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>										
			357,855,114.00	398,118,778.00	799,086,903.00	621,145,511.00	622,905,647.00	1,233,866,026.00	693,798,670.00	585,877,575.00
<b>C. DISBURSEMENTS</b>										
	1000-1999		686,394,178.00	548,719,238.00	655,791,383.00	532,510,327.00	521,386,108.00	511,203,160.00	457,367,399.00	540,722,205.00
	2000-2999		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
	4000-4999		127,999,903.00	92,450,452.00	156,778,560.00	102,295,563.00	146,832,591.00	125,640,804.00	147,785,207.00	102,275,770.00
	5000-5999		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
	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7600-7629		100,671,799.00	98,999,018.00	110,785,627.00	107,697,903.00	113,689,156.00	101,914,573.00	105,288,812.00	101,357,484.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>										
			915,065,880.00	740,168,708.00	923,355,570.00	742,503,793.00	781,910,265.00	738,758,537.00	710,441,418.00	744,355,459.00
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
	9111-9199	2,849,038.00								
	9200-9299	287,615,645.00								
	9310	10,000,000.00								
	9320	23,041,871.00								
	9330	1,682,968.00								
	9340	0.00								
	9490	325,189,522.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>										
	9500-9599	626,489,211.00								
	9610	0.00								
	9640	0.00								
	9650	70,269,709.00								
	9690	0.00								
	SUBTOTAL	696,758,920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>										
	9910									
<b>Suspense Clearing</b>										
		(371,569,398.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>										
		(557,210,766.00)	(342,049,930.00)	(124,268,667.00)	(121,358,282.00)	(121,358,282.00)	(159,004,618.00)	495,107,489.00	(16,642,748.00)	(158,477,884.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
		1,806,901,948.00	1,464,852,018.00	1,464,852,018.00	1,340,583,351.00	1,219,225,069.00	1,060,220,451.00	1,555,327,940.00	1,538,685,192.00	1,380,207,308.00
<b>F. ENDING CASH (A + E)</b>										
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):						Accruals	Adjustments	TOTAL	BUDGET
	January	March	April	May	June	July				
<b>A. BEGINNING CASH</b>		1,380,207,308.00	1,287,972,766.00	1,289,811,859.00	1,233,449,332.00					
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	483,087,113.00	316,688,378.00	316,688,377.00	397,329,132.00	0.00	0.00	4,445,686,410.00	4,445,686,410.00	
Property Taxes	8020-8079	4,093,761.00	234,407,671.00	229,053,472.00	194,780,063.00	0.00	0.00	1,430,317,530.00	1,430,317,530.00	
Miscellaneous Funds	8080-8099	(21,871,593.00)	(20,325,598.00)	(27,719,627.00)	(49,337,486.00)	0.00	0.00	(274,610,880.00)	(274,610,880.00)	
Federal Revenue	8100-8299	88,862,041.00	3,429,859.00	12,399,417.00	201,813,926.00	0.00	0.00	627,131,184.00	627,131,184.00	
Other State Revenue	8300-8599	57,867,239.00	73,763,791.00	65,057,657.00	142,464,030.00	20,426,621.00	0.00	880,742,532.00	880,742,532.00	
Other Local Revenue	8600-8799	3,520,563.00	4,855,513.00	10,486,474.00	20,831,694.00	0.00	0.00	140,588,518.00	140,588,518.00	
Interfund Transfers In	8910-8929	95,138,531.00	95,648,975.00	100,191,148.00	159,424,045.00	(1,255,621,738.00)	0.00	20,000,000.00	20,000,000.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	67,621.00	0.00	0.00	300,000.00	300,000.00	
<b>TOTAL RECEIPTS</b>		710,697,655.00	708,468,589.00	706,156,918.00	1,067,373,025.00	(1,235,195,117.00)	0.00	7,270,155,294.00	7,270,155,294.00	
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999	571,820,145.00	514,635,516.00	531,917,386.00	260,074,891.00	0.00	0.00	6,332,541,936.00	6,332,541,936.00	
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Books and Supplies	4000-4999	120,042,435.00	94,092,846.00	120,900,094.00	173,065,749.00	0.00	0.00	1,510,159,974.00	1,510,159,974.00	
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	111,069,617.00	97,901,134.00	109,701,965.00	145,017,919.00	(1,257,546,104.00)	0.00	46,551,313.00	46,551,313.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>		802,932,197.00	706,629,496.00	762,519,445.00	578,158,559.00	(1,257,546,104.00)	0.00	7,889,253,223.00	7,889,253,223.00	
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199					0.00	2,849,038.00	2,849,038.00		
Accounts Receivable	9200-9299					20,426,621.00	287,615,646.00	308,042,267.00		
Due From Other Funds	9310					0.00	10,000,000.00	10,000,000.00		
Stores	9320					0.00	23,041,871.00	23,041,871.00		
Prepaid Expenditures	9330					0.00	1,682,968.00	1,682,968.00		
Other Current Assets	9340					0.00	0.00	0.00		
Deferred Outflows of Resources	9430					0.00	0.00	0.00		
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	20,426,621.00	325,189,523.00	345,616,144.00		
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599					(1,924,366.00)	626,489,211.00	624,564,845.00		
Due To Other Funds	9610					0.00	0.00	0.00		
Current Loans	9640					0.00	0.00	0.00		
Unearned Revenues	9650					0.00	70,269,709.00	70,269,709.00		
Deferred Inflows of Resources	9690					0.00	0.00	0.00		
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	(1,924,366.00)	696,758,920.00	694,834,554.00		
Nonoperating										
Suspense Clearing	9910							0.00		
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	22,350,987.00	(371,569,397.00)	(349,218,410.00)		
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(92,234,542.00)	1,839,093.00	(56,362,527.00)	489,214,466.00	44,701,974.00	(371,569,397.00)	(619,097,929.00)		
<b>F. ENDING CASH (A + E)</b>		1,287,972,766.00	1,289,811,859.00	1,233,449,332.00	1,722,663,798.00					
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								1,395,796,375.00		



**ASSUMPTIONS USED  
GENERAL FUND CASH FLOW PROJECTIONS  
SECOND 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 January 2019 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 January 2019.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals as of January 2019 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), Teamsters, United Teachers Los Angeles (UTLA), and School Police, as well as salary increases for District Represented Employees.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on FY 2018-19 Actuals as of January 2019 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, and Child Development 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,642,362,600.00	-0.73%	5,601,393,060.00	1.19%	5,667,883,298.00
2. Federal Revenues	8100-8299	633,904,118.00	-1.07%	627,131,184.00	-0.17%	626,056,384.00
3. Other State Revenues	8300-8599	1,014,067,466.00	-13.15%	880,742,532.00	-1.56%	867,031,572.00
4. Other Local Revenues	8600-8799	171,644,605.00	-18.09%	140,588,518.00	4.79%	147,315,762.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,625,427.34	-18.78%	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)		7,487,016,607.07	-2.90%	7,270,155,294.00	0.80%	7,328,587,016.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,029,333,321.00		3,097,474,407.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				68,141,086.00		43,643,123.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,029,333,321.00	2.25%	3,097,474,407.00	1.41%	3,141,117,530.00
2. Classified Salaries						
a. Base Salaries				1,059,478,562.00		1,022,121,139.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(37,357,423.00)		(3,342,819.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,059,478,562.00	-3.53%	1,022,121,139.00	-0.33%	1,018,778,320.00
3. Employee Benefits	3000-3999	2,112,123,784.00	4.77%	2,212,946,391.00	1.66%	2,249,572,053.00
4. Books and Supplies	4000-4999	346,976,726.68	59.13%	552,140,847.00	-25.98%	408,693,221.00
5. Services and Other Operating Expenditures	5000-5999	859,176,336.00	1.78%	874,446,551.00	-0.79%	867,574,131.00
6. Capital Outlay	6000-6999	75,702,732.00	33.92%	101,383,122.00	-64.11%	36,390,774.00
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	(31,034,700.00)	-16.37%	(25,952,934.00)	23.56%	(32,067,334.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,347,249.00	2.66%	46,551,313.00	-14.10%	39,988,347.00
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)		7,505,246,394.68	5.12%	7,889,253,224.00	-1.91%	7,738,189,430.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(18,229,787.61)		(619,097,930.00)		(409,602,414.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,010,773,103.80		1,992,543,316.19		1,373,445,386.19
2. Ending Fund Balance (Sum lines C and D1)		1,992,543,316.19		1,373,445,386.19		963,842,972.19
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	96,370,285.20		53,907,441.20		59,393,478.20
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	174,590,165.00		87,626,498.00		0.00
d. Assigned	9780	807,283,862.00		747,124,511.00		802,457,238.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,617,628.00		78,992,532.00		77,481,894.00
2. Unassigned/Unappropriated	9790	811,117,499.35		378,230,526.99		(3,053,515.01)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,992,543,316.19		1,373,445,386.19		963,842,972.19

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,617,628.00		78,992,532.00		77,481,894.00
c. Unassigned/Unappropriated	9790	811,117,499.35		378,230,526.99		(3,053,515.01)
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)		886,735,127.35		457,223,058.99		74,428,378.99
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.81%		5.80%		0.96%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		450,355.72		450,163.37		435,092.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,505,246,394.68		7,889,253,224.00		7,738,189,430.00
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)		7,505,246,394.68		7,889,253,224.00		7,738,189,430.00
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)		75,052,463.95		78,892,532.24		77,381,894.30
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)		75,052,463.95		78,892,532.24		77,381,894.30
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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,642,362,600.00	-0.73%	5,601,393,060.00	1.19%	5,667,883,298.00
2. Federal Revenues	8100-8299	7,861,114.00	1.87%	8,008,450.00	1.65%	8,140,957.00
3. Other State Revenues	8300-8599	186,747,700.00	-47.45%	98,131,225.00	-2.52%	95,654,566.00
4. Other Local Revenues	8600-8799	159,454,375.00	-19.34%	128,617,634.00	5.23%	135,347,124.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,473,280.34	-18.28%	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	(1,218,595,557.02)	8.43%	(1,321,277,361.00)	0.74%	(1,331,007,121.00)
6. Total (Sum lines A1 thru A5c)		4,802,715,903.05	-5.57%	4,535,173,008.00	1.35%	4,596,318,824.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,252,323,139.00		2,316,091,320.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				63,768,181.00		51,661,052.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,252,323,139.00	2.83%	2,316,091,320.00	2.23%	2,367,752,372.00
2. Classified Salaries						
a. Base Salaries				628,119,455.00		592,266,842.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(35,852,613.00)		(1,033,339.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	628,119,455.00	-5.71%	592,266,842.00	-0.17%	591,233,503.00
3. Employee Benefits	3000-3999	1,285,196,101.00	4.18%	1,338,973,888.00	2.20%	1,368,430,945.00
4. Books and Supplies	4000-4999	213,596,362.00	93.18%	412,634,649.00	-33.00%	276,452,530.00
5. Services and Other Operating Expenditures	5000-5999	451,092,820.00	6.61%	480,917,831.00	-3.33%	464,882,550.00
6. Capital Outlay	6000-6999	22,251,005.00	-2.68%	21,653,696.00	2.58%	22,211,777.00
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	(124,506,194.16)	-15.34%	(105,411,593.00)	21.12%	(127,674,897.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,335,009.00	2.66%	46,539,073.00	-14.10%	39,976,107.00
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)		4,781,550,080.84	6.91%	5,111,808,094.00	-1.96%	5,011,407,275.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		21,165,822.21		(576,635,086.00)		(415,088,451.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,875,007,208.78		1,896,173,030.99		1,319,537,944.99
2. Ending Fund Balance (Sum lines C and D1)		1,896,173,030.99		1,319,537,944.99		904,449,493.99
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		87,626,498.00		0.00
d. Assigned	9780	807,283,862.00		747,124,511.00		802,457,238.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,617,628.00		78,992,532.00		77,481,894.00
2. Unassigned/Unappropriated	9790	811,117,499.35		378,230,526.99	Negative; revise assignments	(3,053,515.01)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,896,173,030.99		1,319,537,944.99		904,449,493.99

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,617,628.00		78,992,532.00		77,481,894.00
c. Unassigned/Unappropriated	9790	811,117,499.35		378,230,526.99		(3,053,515.01)
(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)						
		886,735,127.35		457,223,058.99		74,428,378.99
<b>F. ASSUMPTIONS</b>						
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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	626,043,004.00	-1.11%	619,122,734.00	-0.20%	617,915,427.00
3. Other State Revenues	8300-8599	827,319,766.00	-5.40%	782,611,307.00	-1.44%	771,377,006.00
4. Other Local Revenues	8600-8799	12,190,230.00	-1.80%	11,970,884.00	-0.02%	11,968,638.00
5. Other Financing Sources						
a. Transfers In	8900-8929	152,147.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,218,595,557.02	8.43%	1,321,277,361.00	0.74%	1,331,007,121.00
6. Total (Sum lines A1 thru A5c)		2,684,300,704.02	1.89%	2,734,982,286.00	-0.10%	2,732,268,192.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				777,010,182.00		781,383,087.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,372,905.00		(8,017,929.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	777,010,182.00	0.56%	781,383,087.00	-1.03%	773,365,158.00
2. Classified Salaries						
a. Base Salaries				431,359,107.00		429,854,297.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,504,810.00)		(2,309,480.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	431,359,107.00	-0.35%	429,854,297.00	-0.54%	427,544,817.00
3. Employee Benefits	3000-3999	826,927,683.00	5.69%	873,972,503.00	0.82%	881,141,108.00
4. Books and Supplies	4000-4999	133,380,364.68	4.59%	139,506,198.00	-5.21%	132,240,691.00
5. Services and Other Operating Expenditures	5000-5999	408,083,516.00	-3.57%	393,528,720.00	2.33%	402,691,581.00
6. Capital Outlay	6000-6999	53,451,727.00	49.16%	79,729,426.00	-82.22%	14,178,997.00
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	93,471,494.16	-14.99%	79,458,659.00	20.32%	95,607,563.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	12,240.00	0.00%	12,240.00	0.00%	12,240.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,723,696,313.84	1.97%	2,777,445,130.00	-1.82%	2,726,782,155.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(39,395,609.82)		(42,462,844.00)		5,486,037.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		135,765,895.02		96,370,285.20		53,907,441.20
2. Ending Fund Balance (Sum lines C and D1)		96,370,285.20		53,907,441.20		59,393,478.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	96,370,285.20		53,907,441.20		59,393,478.20
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		96,370,285.20		53,907,441.20		59,393,478.20
(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)
<b>E. AVAILABLE RESERVES</b>						
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 SECOND INTERIM**

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

**Major Revenue Assumptions**

	<b><u>2019-20</u></b>	<b><u>2020-21</u></b>
1. Norm Enrollment		
Non-charter schools	430,309	414,600
Locally-funded charter schools	41,306	41,306
Total	<u>471,615</u>	<u>455,906</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools	412,091.97	405,734.21
Locally-funded charter schools	39,440.98	39,440.98
Total	<u>451,532.95</u>	<u>445,175.19</u>
3. Funded COLA		
LCFF	3.46%	2.86%
Special Education (AB602)	3.46%	2.86%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$8,520	\$8,763
Grades 4-6	\$7,833	\$8,057
Grades 7-8	\$8,066	\$8,297
Grades 9-12	\$9,590	\$9,864
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	85.50%	85.08%
Locally-funded charter schools (total)	45.43%	46.02%
6. Gap Funding Percentage (DOF)	100%	100%
7. LCFF Revenue (in millions)		
Non-charter schools	\$5,218.7	\$5,274.5
Locally-funded charter schools	382.7	\$393.4
Total	<u>\$5,601.4</u>	<u>\$5,667.9</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 SECOND INTERIM**

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

<b><u>Major Revenue Assumptions (continued)</u></b>	<b><u>2019-20</u></b>	<b><u>2020-21</u></b>
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	\$32.24	\$ 33.16
Non-charter schools – 9-12	\$61.90	\$63.67
Locally-funded charter schools – K-8	\$16.90	\$17.38
Locally-funded charter schools – 9-12	\$46.79	\$48.13

**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:

<b><u>Certificated Salaries</u></b>	<b>Amounts (in millions)</b>
Salary Increase	\$78.9
School Staff and Resources	38.0
Step and Column Salary Adjustment	30.1
Central Staff and Resources	(9.1)
Federal, State, and Local Grants	(18.0)
Reduced Cost from Enrollment Decline	(24.6)
2018-19 One-time Items	(27.2)
<b>Total 2019-20 Known Changes</b>	<b><u>\$68.1</u></b>

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

<b><u>Classified Salaries</u></b>	<b>Amounts (in millions)</b>
Salary Increase	\$9.9
School Staff and Resources	2.3
Federal, State, and Local Grants	(5.2)
Central Staff and Resources	(20.1)
2018-19 One-time Items	(24.3)
<b>Total 2019-20 Known Changes</b>	<b><u>\$(37.4)</u></b>

**2018-19 SECOND 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 17.13%, an increase of 0.85% from prior year. Employer contribution rate to CalPERS is 20.7%, an increase of 2.638% 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 3.18% California CPI for 2019-20. Telephone expenditure are higher by \$8.9 million.
  - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$1.4 million
  - c. Various expenditures using carryover (such as athletics, white fleet vehicle replacement, Proposition 39 Clean Energy Jobs Act projects, etc.) of \$100.5 million
  - d. Feminine hygiene products in school restrooms of \$4 million
  - e. Various IT projects of \$23.1 million
  - f. Beaudry headquarters roof and elevator repairs of \$4.1 million
  - g. Local District expenditures of \$13 million
  - h. Higher software licenses and hardware maintenance of \$6.3 million
  - i. Board election of \$5 million
  - j. Higher textbook allocation of \$63.2 million
  - k. Higher school expenditures of \$50 million
  - l. Exclusion of 2018-19 onetime items (such as expenditures from carryover programs, IT business projects, Student Equity Need Index, etc.) of \$70.2 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 \$79 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.17%.
8. **Undesignated Balance** of \$378.2 million is a result of releasing assignments for salary increases and the fiscal stabilization plan.

**2018-19 SECOND 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 (in millions)
<b><u>Certificated Salaries</u></b>	
Salary Increase	\$45.7
Step and Column Salary Adjustment	\$29.8
School Staff and Resources	0.2
Federal, State, and Local Grants	(8.0)
Reduced Cost from Enrollment Decline	(24.1)
<b>Total 2020-21 Known Changes</b>	<b><u>\$43.6</u></b>

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

	Amounts (in millions)
<b><u>Classified Salaries</u></b>	
2019-20 One-time Items	\$(1.0)
Federal, State, and Local Grants	(2.3)
<b>Total 2020-21 Known Changes</b>	<b><u>\$(3.3)</u></b>

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 18.10%, an increase of 0.97% from prior year. Employer contribution rate to CalPERS is 23.4%, 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 SECOND 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 3.05% 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 \$5.7 million
  - c. Higher software licenses and hardware maintenance of \$1.6 million
  - d. Lower school expenditures of \$50 million
  - e. IT projects of \$12 million
  - f. Lower textbook allocation of \$61 million
  - g. Band drill uniforms of \$5 million
  - h. Exclusion of 2019-20 onetime items (such as expenditures from carryover programs, mainly Proposition 39 California Clean Energy Jobs Act projects) of \$136.7 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 \$77.5 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 5.10%.
8. **Undesignated Balance** of (\$3.1) million is a result of releasing assignments for salary increases and the fiscal stabilization plan.

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	431,313.51	431,275.50		
Charter School	40,136.51	38,790.94		
<b>Total ADA</b>	<b>471,450.02</b>	<b>470,066.44</b>	<b>-0.3%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	418,799.09	411,660.95		
Charter School	40,136.51	39,440.98		
<b>Total ADA</b>	<b>458,935.60</b>	<b>451,101.93</b>	<b>-1.7%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	404,429.24	405,303.19		
Charter School	40,136.51	39,440.98		
<b>Total ADA</b>	<b>444,565.75</b>	<b>444,744.17</b>	<b>0.0%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	446,757	446,757		
Charter School	42,033	42,033		
<b>Total Enrollment</b>	<b>488,790</b>	<b>488,790</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	431,617	432,723		
Charter School	42,033	41,306		
<b>Total Enrollment</b>	<b>473,650</b>	<b>474,029</b>	<b>0.1%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	417,319	416,873		
Charter School	42,033	41,306		
<b>Total Enrollment</b>	<b>459,352</b>	<b>458,179</b>	<b>-0.3%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	463,199	490,474	
Charter School	39,754	41,541	
<b>Total ADA/Enrollment</b>	<b>502,953</b>	<b>532,015</b>	<b>94.5%</b>
Second Prior Year (2016-17)			
District Regular	448,888	478,906	
Charter School	41,278	42,974	
<b>Total ADA/Enrollment</b>	<b>490,166</b>	<b>521,880</b>	<b>93.9%</b>
First Prior Year (2017-18)			
District Regular	437,684	460,516	
Charter School	40,294	42,073	
<b>Total ADA/Enrollment</b>	<b>477,978</b>	<b>502,589</b>	<b>95.1%</b>
Historical Average Ratio:			94.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.0%</b>

**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	411,565	446,757		
Charter School	38,791	42,033		
<b>Total ADA/Enrollment</b>	<b>450,356</b>	<b>488,790</b>	<b>92.1%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	410,722	432,723		
Charter School	39,441	41,306		
<b>Total ADA/Enrollment</b>	<b>450,163</b>	<b>474,029</b>	<b>95.0%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	395,652	416,873		
Charter School	39,441	41,306		
<b>Total ADA/Enrollment</b>	<b>435,093</b>	<b>458,179</b>	<b>95.0%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2018-19)	5,927,912,255.00	5,905,546,758.00	-0.4%	Met
1st Subsequent Year (2019-20)	5,949,389,579.00	5,876,004,097.00	-1.2%	Met
2nd Subsequent Year (2020-21)	5,920,512,330.00	5,950,583,588.00	0.5%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)



**5. CRITERION: Salaries and Benefits**

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

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>84.9% to 90.9%</b>	<b>84.9% to 90.9%</b>	<b>84.9% to 90.9%</b>

**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)	4,165,638,695.00	4,736,215,071.84	88.0%	Met
1st Subsequent Year (2019-20)	4,247,332,050.00	5,065,269,021.00	83.9%	Not Met
2nd Subsequent Year (2020-21)	4,327,416,820.00	4,971,431,168.00	87.0%	Met

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

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

- 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)

FY 2019-20 includes higher textbook allocation of \$63.2 million. It also includes expenditures for IT projects and local district reconfiguration 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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	606,387,870.00	633,904,118.00	4.5%	No
1st Subsequent Year (2019-20)	605,311,181.00	627,131,184.00	3.6%	No
2nd Subsequent Year (2020-21)	605,177,160.00	626,056,384.00	3.5%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	987,525,584.00	1,014,067,466.00	2.7%	No
1st Subsequent Year (2019-20)	844,660,704.00	880,742,532.00	4.3%	No
2nd Subsequent Year (2020-21)	842,132,112.00	867,031,572.00	3.0%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	149,431,723.00	171,644,605.00	14.9%	Yes
1st Subsequent Year (2019-20)	145,483,257.00	140,588,518.00	-3.4%	No
2nd Subsequent Year (2020-21)	143,499,966.00	147,315,762.00	2.7%	No

**Explanation:**  
(required if Yes)

The 2018-19 increase is mainly due to the receipt of a \$14 million settlement from the Southern California Gas Co. stemming from the gas leak in the Porter Ranch area in 2015.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	465,497,322.20	346,976,726.68	-25.5%	Yes
1st Subsequent Year (2019-20)	480,136,650.00	552,140,847.00	15.0%	Yes
2nd Subsequent Year (2020-21)	420,889,244.00	408,693,221.00	-2.9%	No

**Explanation:**  
(required if Yes)

Some expenditures initially projected in the first interim for 2018-19 did not materialize as of second interim based on actual trend. The higher expenditures for IT projects and local district reconfiguration in 2019-20 are due to items temporarily placed in objects 4000-4999 until proper objects of expenditure have been determined.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	850,771,532.48	859,176,336.00	1.0%	No
1st Subsequent Year (2019-20)	897,202,191.00	874,446,551.00	-2.5%	No
2nd Subsequent Year (2020-21)	896,521,702.00	867,574,131.00	-3.2%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	1,743,345,177.00	1,819,616,189.00	4.4%	Met
1st Subsequent Year (2019-20)	1,595,455,142.00	1,648,462,234.00	3.3%	Met
2nd Subsequent Year (2020-21)	1,590,809,238.00	1,640,403,718.00	3.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	1,316,268,854.68	1,206,153,062.68	-8.4%	Not Met
1st Subsequent Year (2019-20)	1,377,338,841.00	1,426,587,398.00	3.6%	Met
2nd Subsequent Year (2020-21)	1,317,410,946.00	1,276,267,352.00	-3.1%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

Some expenditures initially projected in the first interim for 2018-19 did not materialize as of second interim based on actual trend. The higher expenditures for IT projects and local district reconfiguration in 2019-20 are due to items temporarily placed in objects 4000-4999 until proper objects of expenditure have been determined.

**Explanation:**

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

**7. CRITERION: Facilities Maintenance**

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

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - 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 First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	225,157,391.84	226,284,915.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		225,882,531.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	11.8%	5.8%	1.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.9%</b>	<b>1.9%</b>	<b>0.3%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	21,165,822.21	4,781,550,080.84	N/A	Met
1st Subsequent Year (2019-20)	(576,635,086.00)	5,111,808,094.00	11.3%	Not Met
2nd Subsequent Year (2020-21)	(415,088,451.00)	5,011,407,275.00	8.3%	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. The Board will have to identify ongoing budget balancing solutions in order to address ongoing structural deficits.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2018-19)	1,992,543,316.19	Met
1st Subsequent Year (2019-20)	1,373,445,386.19	Met
2nd Subsequent Year (2020-21)	963,842,972.19	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)	2,364,112,714.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> 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.)	450,356	450,163	435,093
<b>District's Reserve Standard Percentage Level:</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>

**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)	7,505,246,394.68	7,889,253,224.00	7,738,189,430.00
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)	7,505,246,394.68	7,889,253,224.00	7,738,189,430.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	75,052,463.95	78,892,532.24	77,381,894.30
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>75,052,463.95</b>	<b>78,892,532.24</b>	<b>77,381,894.30</b>

**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)	75,617,628.00	78,992,532.00	77,481,894.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	811,117,499.35	378,230,526.99	(3,053,515.01)
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)	886,735,127.35	457,223,058.99	74,428,378.99
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.81%	5.80%	0.96%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>75,052,463.95</b>	<b>78,892,532.24</b>	<b>77,381,894.30</b>
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)

In the Board Resolution, we are committed to meet the required reserve.



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(1,190,709,259.21)	(1,218,595,557.02)	2.3%	27,886,297.81	Met
1st Subsequent Year (2019-20)	(1,294,497,368.00)	(1,320,830,208.00)	2.0%	26,332,840.00	Met
2nd Subsequent Year (2020-21)	(1,320,974,482.00)	(1,330,673,741.00)	0.7%	9,699,259.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	24,273,878.00	24,625,427.34	1.4%	351,549.34	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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	47,785,109.00	45,347,249.00	-5.1%	(2,437,860.00)	Not Met
1st Subsequent Year (2019-20)	55,290,542.00	46,551,313.00	-15.8%	(8,739,229.00)	Not Met
2nd Subsequent Year (2020-21)	47,073,130.00	39,988,347.00	-15.1%	(7,084,783.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Projections in FY2018-19 are lower mainly due to less encroachment by other funds. FY 2019-20 and FY 2020-21 are lower mainly due to less encroachment by the Child Development Fund.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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
<b>TOTAL:</b>				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	6,844,662	6,525,536	6,705,929
Arbitrage Payable	0	1,419,864	0	0
<b>Total Annual Payments:</b>	<b>1,163,490,118</b>	<b>1,037,147,714</b>	<b>1,040,425,877</b>	<b>1,057,197,850</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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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)

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

No
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c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No
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2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	15,212,639,514.00	15,212,639,514.00
b. OPEB plan(s) fiduciary net position (if applicable)	244,129,536.00	244,129,536.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	14,968,509,978.00	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

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
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)	250,059,661.00	253,249,961.00
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)

	n/a	n/a
Current Year (2018-19)	0.00	0.00
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)	38,714	38,573
1st Subsequent Year (2019-20)	38,448	37,042
2nd Subsequent Year (2020-21)	39,452	37,412

4. Comments:

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	611,585,092.00	621,021,092.00
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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2018-19)	151,319,804.00	169,332,307.00
1st Subsequent Year (2019-20)	165,159,599.00	165,732,814.00
2nd Subsequent Year (2020-21)	123,163,689.00	123,232,814.00

b. Amount contributed (funded) for self-insurance programs  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

Current Year (2018-19)	151,319,804.00	169,332,307.00
1st Subsequent Year (2019-20)	165,159,599.00	165,732,814.00
2nd Subsequent Year (2020-21)	123,163,689.00	123,232,814.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

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	34,115.4	34,188.0	34,195.0

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

Yes

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?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Jan 29, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 28, 2019

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

No

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)?			
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
<b>Multiyear Agreement</b>			
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

n/a
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7. Amount included for any tentative salary schedule increases

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

**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
559,099,865	572,471,861	579,699,461
100.0%	100.0%	100.0%

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

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

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

Yes		
87,808,997		

3% salary increase retro payment for 17-18.

**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	30,165,245	29,791,340

**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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

Class Size Reduction Grades 4-12 - \$28.5M in 19-20; \$57.6M in 20-21; Reduce Math/ELA below 40 @secondary schools - 5M ongoing starting in 19-20  
For 75 Elem and 15 MS high need schools reduce by 2 \$8M in 19-20, reduce by 2 \$16M in 20-21  
Additional Nurses - \$17.45M in 19-20; \$34.89M in 20-21  
Additional Counselors - \$1.9M ongoing starting in 19-20  
Additional Librarians - \$4.5M in 19-20; \$9M in 20-21

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

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

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (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	16,484.5	16,321.1	16,302.1

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

Yes

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?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Mar 19, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

2/14/19, 2/26/19

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

No

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)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

n/a

7. Amount included for any tentative salary schedule increases

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

**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
270,155,237	273,293,693	276,365,339
100.0%	100.0%	100.0%

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

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

Yes		
5,377,291		

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

3% salary increase retro payment for 17-18; Unit A - School Police - 0.26M; Trade and Council - \$4.26M

**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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

Unit LASPA Survivor Allowance \$400,000/yr  
 Trades prevailing wage for select classifications beginning 19-20 \$13.4M  
 Date of Superintendent & CBO certification: 2/14/19 (LASPA), 2/26/19 (Trades)

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

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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (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	5,457.2	5,332.0	5,332.0

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (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	25,851,544	17,708,059	18,043,316
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4. Amount included for any tentative salary schedule increases	0	0	0

**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	89,435,539	89,283,206	90,391,921
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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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
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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.

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**ADDITIONAL FISCAL INDICATORS**

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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)

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**End of School District Second Interim Criteria and Standards Review**

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**FY 2018-19 Revised Fiscal Stabilization Plan**

<b>Item</b>	<b>Description</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Total</b>	
<b>Fiscal Stabilization Plan</b>						
1	Central Office Reduction	Approximately 15% in central office resources <sup>1</sup>	\$ -	\$ 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	<b>Subtotal Fiscal Stabilization Plan</b>		<b>\$ 5.0</b>	<b>\$ 50.9</b>	<b>\$ 45.9</b>	<b>\$ 101.8</b>
5	<b>Estimated Balance After Fiscal Stabilization Plan</b>					<b>\$ (3.1)</b>

1. See Attachment B-1 for details of 15% Central Office Budget Reduction.

	A	B	C	D
1	<b>LOS ANGELES UNIFIED SCHOOL DISTRICT</b>			<b>Revised-Second Interim</b>
2	<b>15% CENTRAL OFFICE BUDGET REDUCTION</b>			
3				
4	<b>Positions</b>			
5	<b>Job Title</b>	<b>Job Number</b>	<b>Calc FTE</b>	<b>15% Reduction Amount</b>
6	ACCOUNTANT	24101161	3.90	\$0.4
7	ACCOUNTING ANALYST	24101101	3.00	\$0.3
8	ACCOUNTING TECHNICIAN II	24101331	1.00	\$0.1
9	Admin Analyst	24105073	2.00	\$0.3
10	ADMIN ASSISTANT	24102071	1.00	\$0.1
11	Admin Crd	13200515	1.00	\$0.2
12	Admin Crd, Classroom Technology&Outreach	13200515	1.00	\$0.2
13	Admin Crd, Prevention&Interv	13200515	0.60	\$0.1
14	Admin Crd, Sp Ed Services Center-ISIC	13200515	1.00	\$0.2
15	ADMIN INTERN I	24105103	0.40	\$0.0
16	ADMIN SECRETARY I (C)	24102404	1.00	\$0.1
17	Administrative Coord, Prevention&Interv	13200515	1.20	\$0.2
18	Administrative Coordinator	13200515	1.00	\$0.2
19	Administrator	13200515	1.00	\$0.1
20	Administrator, Special Projects	13200515	1.00	\$0.2
21	ADVSR, TEMP,SPECIAL SERVICES	13200500	3.00	\$0.4
22	ASMT,NONSCH,PREP	13200707	3.00	\$0.4
23	ASSIGNMENT TECHNICIAN	24102730	9.00	\$0.7
24	Assistant Director	13200515	0.60	\$0.1
25	Assoc Comp Appl Spec (SAP)	24104841	3.68	\$0.5
26	ASST BUDGET DIRECTOR	23102026	2.00	\$0.4
27	Asst Dir, Sp Ed School & Family Services	13200515	1.00	\$0.2
28	ASST LEGISLATIVE ANALYST (C)	24105088	1.00	\$0.1
29	Auditor, Insp Gen Ofc	24101401	1.00	\$0.1
30	BROADCAST SYSTEMS OPERATOR	24102113	1.00	\$0.1
31	BUS DISPATCHER	22305731	1.00	\$0.1
32	CLERK	24102676	1.00	\$0.1
33	CONTRACT ADMIN ANALYST	24102364	1.00	\$0.1
34	CONTRACT ASSISTANT	24102531	0.83	\$0.1
35	COORD FINANCIAL MANAGER	24101266	1.00	\$0.1
36	Coord, Facilities Services	24101813	10.20	\$1.3
37	Coord, Intrl Technology&Assistive Tech	13200515	0.09	\$0.0
38	Coordinator, Instruction K-12	13200515	0.09	\$0.0
39	Coordinator, Psychological Srv Sp Ed	13200515	1.00	\$0.2
40	CORD,SPEECH&LANGUAGE	13200515	0.09	\$0.0
41	Crd, Academic Decathlon	13200515	1.00	\$0.1
42	Crd, Adapted Physical Education	13200515	0.09	\$0.0
43	Crd, Div of Sp Ed (Low Incidence)	13200515	0.09	\$0.0
44	Crd, Elem Lit/Eng-Lang Arts (ELA)	13200515	1.00	\$0.2
45	Crd, Instruction K-12	13200515	0.09	\$0.0
46	Crd, Magnet Programs	13200515	1.00	\$0.2
47	Crd, Psychological Svcs, Div of Sp Ed	13200515	2.18	\$0.4
48	Crd, Sch Occ & Phys Therapy	13200515	0.09	\$0.0
49	Crd, Sp Ed-Compl,Supp & Monitoring	13200515	0.09	\$0.0
50	Credentials & Contract Specialist	24102238	1.00	\$0.1
51	CREDENTIALS & CONTRACTS ASSIST	24102238	2.00	\$0.2



	A	B	C	D
5	Job Title	Job Number	Calc FTE	15% Reduction Amount
52	CUST SERV CENTER REP	24102715	4.00	\$0.3
53	DATA ANALYST SCHOOL POLICE	24105069	2.00	\$0.2
54	DATA PROCESSING SUPPORT ASST	24101144	1.00	\$0.1
55	DEMOGRAPHIC RES & PLAN ANALYST I	24101502	0.25	\$0.0
56	DEP BUDGET DIRECTOR	23102024	1.00	\$0.2
57	Dep Dir Employee Relations	23104994	1.00	\$0.2
58	Deputy Chief Communications Ofcr	23101921	0.14	\$0.0
59	DEPUTY SUPERINTENDENT OF SCHOOLS	13300008	1.00	\$0.3
60	Digital Forensic Investigator	24101375	1.00	\$0.1
61	Dir Spec Ed	13400114	1.00	\$0.2
62	Dir Spec Ed	13400294	1.00	\$0.2
63	Dir, Accounts Payable	23101031	1.00	\$0.2
64	Dir, Finance & Policy	23101012	1.21	\$0.3
65	Dir, Student Health & Human Svcs	13200515	1.00	\$0.2
66	DPTY CHIEF OF POLICE	22104209	1.00	\$0.2
67	Environmental Health Supvsr	24101801	1.00	\$0.1
68	ERP Readiness Facilitator	24104814	1.00	\$0.1
69	EXECUTIVE DIRECTOR, SPECIAL EDUCATION	13400070	1.00	\$0.2
70	Facilities Partnership & Development Mgr	24101969	1.00	\$0.1
71	Facilities Services Coordinator	24101813	1.00	\$0.1
72	FINANCIAL ANALYST	24101089	2.00	\$0.3
73	FISCAL SERVICES MANAGER	24101115	1.00	\$0.2
74	Fiscal Services Manager (C)	24101152	4.00	\$0.7
75	FISCAL SPECIALIST	24101118	4.80	\$0.6
76	Forensic Accountant	24101158	1.00	\$0.2
77	HEAD ACCOUNTANT	24101051	1.00	\$0.2
78	HR SPECIALIST I	24104997	2.00	\$0.2
79	HR SPECIALIST II	24105018	2.00	\$0.2
80	HR SPECIALIST III	24104989	1.20	\$0.2
81	INFO RESOURCE SUPPORT ASSIST	24102870	4.00	\$0.3
82	INFO TECHNOLOGY PROJECT MGR	24101193	1.00	\$0.2
83	INVENTORY CONTROL ANALYST	24105078	1.00	\$0.1
84	IT TRAINER I	24104860	1.00	\$0.1
85	IT TRAINER II	24104861	3.00	\$0.3
86	Loc Opt Ovrsght Comm Member	13200515	1.00	\$0.2
87	Marketing Director	23101135	0.14	\$0.0
88	MAXIMO DATA MANAGEMENT ANALYST	24103821	0.64	\$0.1
89	MICROFILM OPERATOR	24102661	0.07	\$0.0
90	OFFICE TECHNICIAN	24102828	13.25	\$0.9
91	OPTICAL SCANNING EQUIP OPERATOR	24102626	1.00	\$0.1
92	PAYROLL DISTRIBUTION ASST	24101341	1.00	\$0.1
93	Payroll Specialist I	24101336	2.00	\$0.2
94	Payroll Specialist II	24101340	1.00	\$0.1
95	Payroll Specialist III	24105066	4.00	\$0.5
96	Personnel Field Specialist	13200515	1.00	\$0.2
97	POLICE INTERN	22104240	1.20	\$0.1
98	POLICE OFFICER	22104221	13.00	\$1.5
99	PRIN ADMINISTRATIVE ANALYST	24105101	1.00	\$0.1
100	PRIN CLERK	24102551	1.00	\$0.1
101	PRIN HUMAN RESOURCES SPECIALIST	24105047	0.70	\$0.1
102	PROG ANALYST SAP	24104893	0.67	\$0.1

	A	B	C	D
5	Job Title	Job Number	Calc FTE	15% Reduction Amount
103	Prog Analyst, Java	24103806	0.64	\$0.1
104	Program & Policy Dev Coordinator	23104983	1.00	\$0.2
105	PROGRAMMER ANALYST, ORACLE	24103813	1.00	\$0.1
106	PROGRAMMER ANALYST, VISUAL BAS	24103814	1.00	\$0.1
107	Project Mgmt Admin	23101941	1.00	\$0.2
108	Public Information Officer II	24102142	0.81	\$0.1
109	RDA-HR SPECIALIST I	24104997	0.60	\$0.1
110	RDA-HR SPECIALIST III	24104989	1.73	\$0.2
111	RDA-HUMAN RESOURCES SPECIALIST II	24105018	1.00	\$0.1
112	RDA-Sr Office Technician	24102838	2.00	\$0.1
113	Records Manager	24102198	1.00	\$0.2
114	Resolution Coordinator	13200515	5.00	\$0.9
115	SAP BASIS ADMINISTRATOR	24104891	0.67	\$0.1
116	SAP Enterprise Portal SpecialistSAP Ente	24104846	0.67	\$0.1
117	SAP Func Analyst (BN,BW, ESS, Security)	24104836	0.67	\$0.1
118	SELECTION TECHNICIAN	24102963	2.40	\$0.2
119	Senior Executive Director, Arts Ed Prog	13400034	1.00	\$0.2
120	Specialist	13200515	1.00	\$0.2
121	Specialist Operations	13200515	1.15	\$0.2
122	Specialist, Charter Schools	13200515	1.00	\$0.2
123	Specialist, K-12 Physical Education	13200515	1.00	\$0.1
124	Specialist, LRE SDES	13200515	1.00	\$0.1
125	Specialist, New Teacher Induction	13200515	4.00	\$0.6
126	Specialist, SESC Operations	13200515	0.15	\$0.0
127	Spst, BTSA Induction	13200515	4.00	\$0.7
128	Spst, Cert Personnel, Field	13200515	3.00	\$0.5
129	Spst, Charter Schools	13200515	2.00	\$0.3
130	Spst, Instruction K-12	13200515	0.07	\$0.0
131	Spst, Instruction, K-12 (IDEC)	13200515	0.09	\$0.0
132	Spst, Instructionl Content Developr-ELA	13200515	1.00	\$0.1
133	Spst, Least Restrictive Environment	13200515	1.00	\$0.2
134	Spst, Low Incidence Progs, Related Svcs	13200515	1.00	\$0.1
135	Spst, New Teacher Induction	13200515	8.00	\$1.2
136	Spst, Parent & Community Liaison-Sp Ed	13200515	0.07	\$0.0
137	Spst, Planning & Performance Management	13200515	0.07	\$0.0
138	Spst, Special Ed Service Ctr, Operations	13200515	0.07	\$0.0
139	Spst, Talent Acquisition	13200515	1.00	\$0.2
140	SPST,PSY SV	13200240	1.81	\$0.3
141	SPVG ASSIGNMENT TECH	24102720	1.00	\$0.1
142	SPVG CLERK (NON TYPING)	24102575	1.00	\$0.1
143	Spvg Data Center Technician	24104818	1.00	\$0.1
144	SPVG SCHOOL SAFETY OFFICER	22104225	2.00	\$0.2
145	SR ACCOUNTING ANALYST	24101100	1.00	\$0.1
146	Sr Admin Asst, Ofc of the Supt	24102175	1.00	\$0.1
147	SR ADMINISTRATIVE ANALYST	24105070	2.20	\$0.3
148	Sr Administrative Assistant	24102062	1.00	\$0.1
149	Sr Crd, Charter Schools	13200515	1.00	\$0.2
150	SR HR REPRESENTATIVE (C)	24105059	1.00	\$0.1
151	SR HUMAN RESOURCES SPECIALST	24104995	1.00	\$0.1
152	SR INVESTIGATOR	24101396	2.00	\$0.3
153	Sr IT Infra Project/Pgm Manager	24101173	1.00	\$0.2

	A	B	C	D
5	Job Title	Job Number	Calc FTE	15% Reduction Amount
154	Sr Office Technician	24102838	22.00	\$1.5
155	SR PERSONNEL CLERK	24102271	1.00	\$0.1
156	Sr Police Dispatcher	22104851	2.00	\$0.2
157	SR PROGRAMMER ANALYST SAP	24104892	0.67	\$0.1
158	SR SECRETARY	24102865	6.00	\$0.5
159	Sr Techncl Prject Mgr-Facilities	24101956	1.00	\$0.2
160	STOCK WORKER	24105260	2.73	\$0.2
161	Student Records and Data Supervisor	24104736	0.08	\$0.0
162	Supervising Police Dispatcher	22104852	1.00	\$0.1
163	TCHR,CONSUL	19100786	6.00	\$0.1
164	TCHR,CONSULTING, PAR PROGRAM	19100786	6.00	\$0.1
165	TCHR,RESRCE,TMP	19100780	0.74	\$0.1
166	TECHNICAL PROJECT MANAGER	23101190	1.00	\$0.2
167	TRANSLATOR-INTERPRETER(KOREAN)	24102908	1.00	\$0.1
168	TRANSPORTATION PLANNER	22305708	1.00	\$0.1
169	TRANSPORTATION ROUTER	22305727	1.00	\$0.1
170	TV PRODUCER-DIRECTOR	24102125	1.00	\$0.2
171	<b>Sub Total</b>		<b>289.66</b>	<b>\$34.5</b>
172				
173	<b>NON POSITIONS</b>			
174	Books and Supplies	400000	0.00	\$4.8
175	Capital Outlay	600000	0.00	\$0.0
176	Other Certificated Salaries	100000	0.00	\$0.1
177	Other Classified Salaries	200000	0.00	\$1.8
178	Services and Other Operating Expenses	500000	0.00	\$1.6
179	<b>Sub Total</b>			<b>\$8.4</b>
180	<b>Grand Total</b>			<b>\$42.9</b>

**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 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 details expenditure reduction by positions and non-salary commitment items (Attachment B-1).