



LOS ANGELES UNIFIED SCHOOL DISTRICT

2019-20 First Interim Financial Report


December 3, 2019

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

INFORMATIVE

TO: Members, Board of Education
Austin Beutner, Superintendent

DATE: November 22, 2019

FROM: V. Luis Buendia 
Interim Chief Financial Officer

SUBJECT: 2019-20 FIRST INTERIM FINANCIAL REPORT AND MULTI-YEAR PROJECTIONS

This informative provides an overview of the District's 2019-20 First Interim Financial Report and multi-year projections. As required under Education Code Section 42100, this report will be submitted to the Los Angeles County Office of Education (LACOE) on or before December 16, 2019. The Board is requested to certify the District's financial condition as "Positive¹," meaning that the District will meet its financial obligations in Fiscal Year 2019-20 and two subsequent years.

Highlights

- The First Interim Report projects a General Fund (unrestricted/unassigned) ending balance of \$772.3 million in 2019-20, and is incorporated in the projection of future years. This ending balance is \$15.3 million higher than the budget as of October 31, 2019². (See Appendix I, Tables 1 to 4, for variances between budget and First Interim).
- For 2019-20, the District will be able to meet its financial commitments and its 5% General Fund ending balance requirement as set forth in the District's Budget and Finance Policy.
- As of First Interim, multi-year changes in expenditures and revenues resulted in a cumulative ending balance of positive \$80.5 million at the end of 2021-22, which is 1% of the total General Fund Budget. This is an increase from the \$61.1 million reported at Year-End (September). (See Appendix II for the details of changes in 2020-21 and 2021-22 Unrestricted General Fund).

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

A *qualified* certification indicates that the district *may not* be able to meet its financial obligations for the current or two subsequent fiscal years.

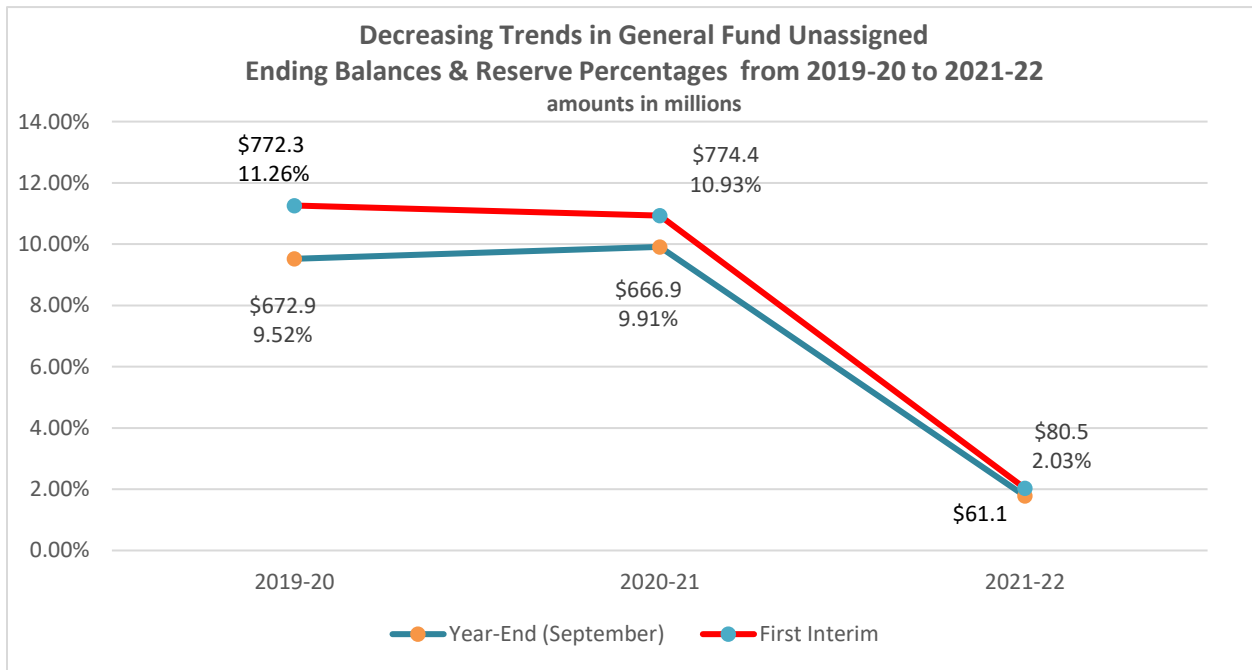
A *negative* certification indicates that the district *will not* be able to meet its financial obligations for the current or subsequent fiscal year.

² Final Budget released in June 2019 adjusted to incorporate the State Enacted Budget, the results of Unaudited Actuals, and other changes.

- As of Norm Day September 2019, the District reported an increase of 2,700 students from the 2019-20 Final Budget projections.
- As of October 31st, student attendance improved by 1% and chronic absences decreased by 3.8% compared to the same period in FY 2018-19. Improved attendance reflects District initiatives such as “Attendance Matters” to encourage every student to attend school every day.

Reserve Levels Continue to Decrease in Future Years

As shown in the chart below, the District’s ending balance reserve continues to decline in future years as projected expenditures exceed revenues. As the District continues to deficit spend, a large portion of the reserves will be depleted by 2021-22. The statutory reserve requirement for the District is 1% of total expenditures and other financing uses.



FISCAL ISSUES

- **Structural deficit**
 The District continues to be challenged with structural issues such as a decline in enrollment and increasing fixed costs. The projected deficits in FY 2019-20 and 2020-21 are \$131.8 million, representing 1.74% and \$186.8 million representing 2.39% of the District’s Unrestricted General Fund projected expenditures and other financing sources, respectively. The causes for deficit spending in the out-years are addressed with the continued implementation of aligning resources with projected expenditures.

- Declining Enrollment – Although the recent year showed an improvement in enrollment, over the last decade the District has faced an enrollment decline on average of 3% per year.
- Increasing Fixed Cost - The District must continue to actively manage the challenge to its base resources resulting from increased fixed costs, such as increased pension costs, legal liability increases, and other post-employment benefits. The District must continuously seek out cost efficiencies and find ways to increase academic returns on our investments and at the same time align existing resources to reflect this reality.
- Lack of Adequacy in Education Funding - On the State level, the District must continue to advocate that the State funding goals address not just “targeted” levels of funding but “adequacy” levels of funding for our students. For Special Education, at the State level, the District is currently advocating for an improved Special Education funding model that provides more revenues for students with moderate to severe disabilities; at the Federal level, the District is advocating the Federal government to honor its commitment to fully fund the Individual with Disability Education Act.
- **Other Highlights**
An improved budget process continues throughout the year. This includes aligning resources more closely with historical spending patterns and deeper review of instructional and operational programs.

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

c: Megan Reilly
David Holmquist
Pedro Salcido
Darnise Williams
Patricia Chambers
Jefferson Crain
Joy Mayor
Tony Atienza

Appendix I Table Charts

	Unrestricted			Restricted		
	Firs t I nte rim	B u d g e t	V a r i a n c e I P vs. B u d g e t	Firs t I nte rim	B u d g e t	V a r i a n c e I P vs. B u d g e t
LCFF Sources	\$5,624.6	\$ 5,616.6	\$ 7.9	\$ -	\$ -	\$ -
Federal Revenues	8.30	8.30	-	667.7	774.7	(107.0)
Other State Revenues	169.2	167.3	1.9	790.0	798.3	(8.4)
Other Local Revenues	135.1	132.4	2.8	15.7	21.4	(5.7)
Total Revenues	\$5,937.2	\$ 5,924.6	\$ 12.6	\$1,473.4	\$ 1,594.5	\$ (121.1)

Revenues –The First Interim revenue projections for the General Fund (Unrestricted) are higher than the budget by a net amount of \$12.6 million. This is primarily attributable to an additional \$8 million Local Control Funding Formula (LCFF) revenue based on the updated annual Average Daily Attendance (ADA) report. In addition, lottery income was \$1.9 million higher due to adjustments for increased rates; and, interest income was \$2.3 million higher due to higher daily cash balance and interest rate.

General Fund (Restricted) revenues, for dollars with specific purposes are projected to be lower compared to the budget by \$121.1 million. Restricted Federal and State revenues are recognized after expenditures have been incurred. Of the total net decrease, \$126.3 million was due to decreases in categorical grants such as Title I, III and IV. The decreases are offset by an increase in revenue of \$5.7 million from the State’s Classified School Employee Summer Assistance Program.

Table 2
Summary of 2019-20 General Fund Expenditures
 (in millions)

	Unrestricted			Restricted		
	First		Variance	First		Variance
	Interim	Budget	1P vs. Budget	Interim	Budget	1P vs. Budget
Certificated Salaries	\$ 2,241.7	\$ 2,323.9	\$ (82.2)	\$ 772.0	\$ 755.5	\$ 16.5
Classified Salaries	636.2	597.6	38.5	421.5	412.5	9.0
Employee Benefits	1,293.5	1,336.6	(43.1)	831.4	847.7	(16.3)
Books & Supplies	244.1	372.7	(128.6)	108.7	265.4	(156.7)
Services & Operating Expenses	458.7	483.3	(24.6)	485.9	423.3	62.6
Capital Outlay	22.4	24.5	(2.1)	8.0	81.7	(73.7)
Other Outgo	8.1	8.1	-	-	-	-
Total Expenditures	\$4,904.5	\$ 5,146.6	\$ (242.1)	\$2,627.4	\$2,786.1	\$ (158.7)

Expenditures³ - the General Fund (Unrestricted) expenditure projection for the First Interim is lower than the Budget by a net amount of \$242.1 million. The decreases are primarily due to the following:

- Lower Dual, Foreign Language, and Bilingual Program expenditures due to vacancies in teaching position (\$6.2 million);
 - Lower Health and Welfare costs due to higher revenue offsets such as interest income and Employer Group Waiver Plans (EGWP), which resulted to less contribution from unrestricted General Fund (\$12.4 million);
 - Lower CalSTRS pension and workers' compensation contributions resulting from lower salary expenditures (\$27.2 million); and
 - Lower lump-sum vacation payout projection to reflect a decreasing expenditure pattern (\$2.4 million).
 - Decreases in expenditures for school programs accounts which will be carried over to the following year: General Fund School Programs (\$98.6 million), Instructional Material Block Grant and Textbooks Adoptions (\$53.2 million), Targeted Student Population Programs (\$11.9 million) and Filming and Rentals (\$24.6 million).
- General Fund (Restricted) expenditures, for dollars with specific restricted purposes are projected to be lower by \$158.7 million compared to the Budget. This includes carryover of categorical programs that will be recognized when expenditures are incurred combined with lower health and welfare cost in the Special Ed program.

³ Projections of expenditures are primarily based on analysis using current and historical trends with comparison to the budget as of specific periods of time. This includes validation with program staff for projection of future trends and estimates.

Table 3
Summary of 2019-20 General Fund Other Financing Sources/Uses/Indirect Cost
 (in millions)

	Unrestricted			Restricted		
	First		Variance	First		Variance
	Interim	Budget	1P vs. Budget	Interim	Budget	1P vs. Budget
Indirect Cost	\$ (104.1)	\$ (109.9)	\$ 5.8	\$ 78.3	\$ 83.2	\$ (4.9)
Transfers In	20.1	36.6	(16.5)	-	-	-
Other Sources	0.2	-	0.2	-	-	-
	(83.8)	(73.3)	(10.5)	78.3	83.2	(4.9)
Transfer Out	56.5	61.3	(4.8)	-	-	-
Contribution	(1,176.6)	(1,200.0)	23.3	1,176.6	1,200.0	(23.3)
	(1,120.1)	(1,138.6)	18.5	1,176.6	1,200.0	(23.3)
Net	\$(1,203.9)	\$ (1,211.9)	\$ 8.0	\$1,254.9	\$ 1,283.2	\$ (28.3)

Net Contributions/Transfers ⁴–

- Contribution from Unrestricted to Restricted programs is lower by \$23.3 million compared to the Budget projections primarily due to vacancies in Special Education positions.
- Interfund transfer to support the Child Development Fund (\$4.8 million) is lower primarily due to an increase in the standard reimbursement rate and salary savings from vacant principal positions in the first quarter of the 2019-20 school year.
- Interfund transfer-in is lower primarily due to a technical adjustment to reflect the timing for purchase of vehicle bus replacements (\$16.6 million).

⁴ Contributions represent amounts contributed within the General Fund when expenditures incurred for a given restricted resource (e.g. Special Ed program) exceed the amount available for expenditure. Transfers are inflows/outflows of moneys between funds (e.g. Child Development Fund) for various purposes including support for program activities.

Table 4
Summary of 2019-20 General Fund Ending Balance
 (in millions)

	Unrestricted			Restricted		
	First Interim	Budget	Variance 1P vs. CB	First Interim	Budget	Variance 1P vs. Budget
Nonspendable	\$ 27.3	\$ 27.3	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	68.0	49.0	19.0
Committed	87.6	87.6	-	-	-	-
Assigned	1,054.7	809.4	245.4	-	-	-
Unassigned-Reserve for Economic Uncertainties	79.0	79.0	-	-	-	-
Unassigned/Unappropriated	772.3	756.9	15.3	-	-	-
Ending Balance	\$ 2,020.9	\$ 1,760.2	\$ 260.7	\$ 68.0	\$ 49.0	\$ 19.0

General Fund Ending Balances – The summary of changes as discussed above resulted in an overall increase in the unrestricted and restricted ending balances by \$260.7 million and \$19.0 million, respectively. The restricted ending balance represents unspent balances from legally restricted funding sources. The unrestricted ending balance is composed of non-spendable, committed, assigned, and unassigned categories, and will be used to balance future fiscal years.

- Committed Ending Balance: Certain account balances are committed for a specific purpose and are imposed through formal action from the District’s Board. The committed fund balance for the First Interim and the Budget is \$87.6 million.
- Assigned Ending Balance: Certain account balances remain available to schools and offices as carryovers for future use. Carryover accounts include General Fund school allocation, school site programs, proportionality, and Districtwide costs. The Assigned Fund Balance increased by \$245.4 million, mainly due to set-asides for school site programs such as textbooks and General Fund school site allocations.
- Unassigned (Undesignated) Ending Balance: The First Interim unassigned/undesignated ending balance is \$15.3 million lower than the Budget. This reduces the beginning balance of the future fiscal years.

APPENDIX II 2020-21 AND 2021-22 UNRESTRICTED GENERAL FUND (MULTI-YEAR BUDGET PROJECTIONS)

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

(Dollars in Millions)	2019-20	2020-21	2021-22
Unassigned Ending Balance at Year-End (September)	\$672.9	\$666.9	\$61.1
Changes from Year-End to First Interim	\$99.4	\$107.5	\$19.4
Revised Unassigned Ending Balance at First Interim	\$772.3	\$774.4	\$80.5

The 2019-20 Unassigned Ending Balance has been factored into the 2020-21 and 2021-22 multi-year projections. The estimated unassigned ending balance by the end of 2021-22 is positive \$80.5 million.

- **Changes in Revenue** - Revenues are estimated to increase by \$22.0 million in 2020-21. The increase is mostly due to higher LCFF revenue based on the 2019-20 Norm Day Enrollment. On the other hand, revenues are estimated to decrease by \$7.3 million in 2021-22, mainly from a lesser interest income due to a lower daily cash balance.
- **Changes to the Fiscal Stabilization Plan** – In 2020-21, anticipated healthcare savings from the 50-State Medicare Advantage Plan is increased by \$50 million. Also, \$25 million of the savings is deferred from 2019-20 to 2020-21 bringing the total to \$125 million healthcare savings recognized in 2020-21. The funds will be transferred from the Health & Welfare Fund to the General Fund.
- **Changes in Expenditures, Contributions, and Assignments** – Net changes in estimated expenditures, contribution and assignments in 2020-21 and in 2021-22 are projected to change the estimated ending balance. Major changes include the following:
 - Increase in assignment of \$27 million annually and an additional assignment of \$28 million in 2021-22 for potential annual increase of health and welfare costs after the expiration of the 2018-2020 Health and Welfare Agreement.
 - Lower estimated program cost in magnet school expansion of \$20.2 million.
 - Lower estimated cost of \$12.2 million to implement further class-size reductions in 2021-22 due to declining enrollment.
 - Assignments of \$204 million to give the Board the opportunity to discuss and strategize on investments that address student needs and support for schools.
 - Lower estimated costs for central office programs such as Housed Employees \$10 million, Administrative Hearing \$4 million, Café Operations Subsidy \$4 million.

- Decrease of \$46 million of budget authority primarily due to fewer employees requiring step and column advancement.

Assigned Ending Balances

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

ASSIGNED BALANCES

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2019-20 Estimates	2020-21 Estimates	2021-22 Estimates
General Fund School Allocation	13027	General Fund School Program	\$ 287.4	\$ 241.3	\$ 193.1
General Fund School Allocation Total			\$ 287.4	\$ 241.3	\$ 193.1
School Site Programs	14197	Instr Materials Block Grant	\$ 50.6	\$ -	\$ -
School Site Programs	Various	Filming/Non-Filming Rental	\$ 24.4	\$ 24.5	\$ 24.7
School Site Programs	Various	School Donations	\$ 23.4	\$ 23.4	\$ 23.5
School Site Programs	13723	Chrtr Sch Categorical Blk Grnt	\$ 14.8	\$ 14.8	\$ 14.8
School Site Programs	10590	PARA Prof Teacher Training (CTC)	\$ 4.8	\$ 4.8	\$ 4.8
School Site Programs	11664	Athletics School Uniform	\$ 3.8	\$ -	\$ -
School Site Programs	13724	Chrtr Sch Alloc In Lieu Of EIA	\$ 3.0	\$ 3.0	\$ 3.0
School Site Programs	14861	Start-Up Costs-New Schools	\$ 1.8	\$ 1.8	\$ 1.8
School Site Programs	10315	Utilities Savings Sharing Prog	\$ 1.6	\$ 1.6	\$ 1.6
School Site Programs	10257	Software Bundle	\$ 1.6	\$ 1.6	\$ 1.6
School Site Programs	11430	Tch Apprentice Prog-ROC-S/B/T-	\$ 1.4	\$ 1.6	\$ 1.8
School Site Programs	11476	Civic Center Permit Program	\$ 1.2	\$ 1.2	\$ 1.2
School Site Programs	14340	Transcripts Of Pupils' Records	\$ 1.0	\$ 1.0	\$ 1.0
School Site Programs	11665	Band and Drill Uniforms	\$ 0.9	\$ 0.9	\$ 0.9
School Site Programs	14129	Districtwide Report Card - Sup	\$ 0.9	\$ 0.9	\$ 0.9
School Site Programs	10582	Alternative Certification-Intern Secondary	\$ 0.8	\$ 0.8	\$ 0.8
School Site Programs	13791	M & O Services-Wellness Clinic	\$ 0.7	\$ 0.7	\$ 0.7
School Site Programs	10293	LD Enrollment & Attendance Inv	\$ 0.7	\$ -	\$ -
School Site Programs	13950	IMA-Library Fines	\$ 0.6	\$ 0.6	\$ 0.6
School Site Programs	11125	Community Schools	\$ 0.5	\$ 0.5	\$ 0.5
School Site Programs	14220	Advance Placement Test Fee	\$ 0.4	\$ 0.4	\$ 0.4
School Site Programs	13787	Charter School Charges	\$ 0.4	\$ 0.5	\$ 0.6
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	10188	National Board Certification - Support	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	14151	Obsolete Textbooks	\$ 0.3	\$ 0.3	\$ 0.3
School Site Programs	17629	SDEP-Extended Kindergarten Prg	\$ 0.2	\$ 0.2	\$ 0.2
School Site Programs	15829	Star Program	\$ 0.2	\$ 0.2	\$ 0.2
School Site Programs	10317	Joint-Use Collections-Schools	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10356	ARC Reimbursement-After School	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10600	Class Sch Empl Teacher Credent	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10636	Foundation for Early Childhood	\$ 0.1	\$ -	\$ -
School Site Programs	10598	GF Portion-Unified Enrollment	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	13229	SpEd-School Based Enterprise(SBE)	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10581	School Community Violence Prev	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	14219	PSAT/NMSQT	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	16141	GF-Computer Reimb	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	10320	Leadership Framework Contract	\$ 0.1	\$ -	\$ -
School Site Programs	11684	FSD-Emergent Requirements-Schools	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	Various	All Others	\$ 0.1	\$ 0.1	\$ 0.1
School Site Programs	15369	Foreign Student Processing Fee	\$ (0.1)	\$ (0.1)	\$ (0.1)
School Site Programs	15247	Fire Damage-All Schools	\$ (0.3)	\$ -	\$ -
School Site Programs Total			\$ 141.1	\$ 86.7	\$ 87.2
Proportionality	10544	TSP-Pending Allocation	\$ 264.0	\$ 200.7	\$ 201.2
Proportionality	10397	TSP - PPS	\$ 21.8	\$ 21.8	\$ 21.8
Proportionality	10155	English Learners Transition - Central Office	\$ 9.7	\$ -	\$ -
Proportionality	14423	Incentive-Brkfst-Discretionary	\$ 2.7	\$ 2.7	\$ 2.7
Proportionality	10543	TSP-Innovation-Focus School	\$ 0.6	\$ 0.6	\$ 0.6
Proportionality Total			\$ 298.8	\$ 225.8	\$ 226.3
Districtwide Costs	14439	Board Approved -Pending Distribution	\$ 159.2	\$ 285.2	\$ 442.7
Districtwide Costs	16929	Reserve For Onetime Expenditures	\$ 58.2	\$ 58.2	\$ 58.2
Districtwide Costs	17675	Res. For Bdgt Redirection-Supp	\$ 30.5	\$ 30.5	\$ 30.5
Districtwide Costs	13793	M & O Prop 39 Charter Co-Locat	\$ 14.6	\$ 11.7	\$ 9.0
Districtwide Costs	17965	District Cost-Payment of Audit Findings	\$ 12.3	\$ -	\$ -
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	\$ 10.6	\$ -	\$ -
Districtwide Costs	13050	Sch Dist-Audit & Examination	\$ 5.7	\$ -	\$ -
Districtwide Costs	13039	LSI-Legal Expense Excess Coverage	\$ 4.6	\$ 4.6	\$ 4.6
Districtwide Costs	10857	PSC & Other Fee for Service -	\$ 3.8	\$ 3.8	\$ 3.8

CATEGORY	PROGRAM	PROGRAM NAME	2019-20 Estimates	2020-21 Estimates	2021-22 Estimates
Districtwide Costs	13782	Charter Fee for Service - M&O	\$ 3.0	\$ 3.7	\$ 4.5
Districtwide Costs	10633	San Julian Transportation Parts Warehouse-Fire	\$ 2.4	\$ -	\$ -
Districtwide Costs	10606	LD Networks Configuration Projects	\$ 1.9	\$ -	\$ -
Districtwide Costs	10593	Energy Rebate Conserv Admin-Sc	\$ 1.7	\$ 1.4	\$ 1.0
Districtwide Costs	13783	Specialized Charter Agreements	\$ 1.5	\$ 1.9	\$ 2.3
Districtwide Costs	14790	ITD GF-Portion-DRBC/Core Netwr	\$ 1.0	\$ -	\$ -
Districtwide Costs	10252	ITD Priority Projects	\$ 0.7	\$ 0.7	\$ 0.7
Districtwide Costs	13786	Charter Sch Fee-Instruction Di	\$ 0.4	\$ 0.5	\$ 0.6
Districtwide Costs	13745	Chrtr Sch Fee For Service-FT	\$ 0.3	\$ 0.4	\$ 0.5
Districtwide Costs	10363	Fingerprint New Requests	\$ 0.2	\$ 0.2	\$ 0.2
Districtwide Costs	10219	IT Projects - Admin	\$ 0.1	\$ -	\$ -
Districtwide Costs	11481	Agreement with Outside Agency-GF-Supp	\$ 0.1	\$ 0.1	\$ 0.1
Districtwide Costs	14516	Move It 5K Challenge & Health	\$ 0.1	\$ 0.1	\$ 0.1
Districtwide Costs	Various	All Others	\$ 0.0	\$ 0.0	\$ 0.0
Districtwide Costs	11667	School Police Student Body Security Overtime	\$ (0.3)	\$ (0.3)	\$ (0.3)
Districtwide Costs Total			\$ 312.7	\$ 402.7	\$ 558.6
Central Office	13315	Beaudry Building Improvement	\$ 7.7	\$ -	\$ -
Central Office	14517	Contr Serv-Energy Conserv	\$ 1.8	\$ -	\$ -
Central Office	12654	Board Members Discretionary Funds	\$ 1.2	\$ -	\$ -
Central Office	10342	Joint Use Collection-Admin	\$ 0.9	\$ -	\$ -
Central Office	15375	IT GF Portion-Indirect	\$ 0.5	\$ -	\$ -
Central Office	11164	Enterp Softwr Lic-Legal Cmplnc	\$ 0.5	\$ -	\$ -
Central Office	10599	GF Portion-LMS	\$ 0.5	\$ -	\$ -
Central Office	13203	LTerm Leases-Publishing Costs	\$ 0.4	\$ -	\$ -
Central Office	10353	Labor Compliance Penalty Program	\$ 0.4	\$ -	\$ -
Central Office	15871	Vehicle Replacement	\$ 0.4	\$ -	\$ -
Central Office	10355	GF ITI - Educational Technology	\$ 0.2	\$ -	\$ -
Central Office	10783	Advertising on White Fleet	\$ 0.2	\$ -	\$ -
Central Office	14834	Rubbish/Recycling Incentive Re	\$ 0.1	\$ -	\$ -
Central Office	14502	P-Card Rebates	\$ 0.1	\$ -	\$ -
Central Office	11669	Sch Police Reimbursement Acct-Rio Hondo CmmCo	\$ 0.1	\$ -	\$ -
Central Office	13277	Sponsorship-Offices	\$ 0.1	\$ -	\$ -
Central Office	Various	All Others	\$ 0.1	\$ (0.0)	\$ (0.0)
Central Office	14471	Off Determined Needs	\$ (0.1)	\$ -	\$ -
Central Office	16512	SDEP-Citations Processing	\$ (0.1)	\$ -	\$ -
Central Office	10569	CTC Local Solutions Program	\$ (0.4)	\$ -	\$ -
Central Office Total			\$ 14.7	\$ (0.0)	\$ (0.0)
Grand Total			\$ 1,054.7	\$ 956.5	\$ 1,065.1



Board of Education Report

File #: Rep-186-19/20, **Version:** 1

2019-20 First Interim Report and Multi-Year Projections

December 3, 2019

Office of the Chief Financial Officer

Action Proposed:

The Board is requested to approve the 2019-20 First Interim Financial Report, which contains a “positive” certification (enclosed herewith as “Attachment A”).

A positive certification signifies that the District, based on current projections, will meet its financial obligations for fiscal years 2019-20 to 2021-22.

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.

Expected Outcomes:

The District will file its First Interim Financial Report and be in compliance with Education Code requirements.

Board Options and Consequences:

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

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

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

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

LACOE will review the District’s certification. It has the authority and responsibility to change the certification if it

determines that the District's certification was not appropriate.

Policy Implications:

Certification of the District's 2019-20 First Interim Financial Report will comply with Education Code and LACOE requirements.

Budget Impact:

This report maintain reserves at the required statutory level.

Student Impact:

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

Issues and Analysis:

None

Attachments:

Attachment A - 2019-20 First Interim Financial Report

Informatives:

2019-20 First Interim Report and Multi-Year Projections

Submitted:


11/15/19

RESPECTFULLY SUBMITTED,

APPROVED BY:



AUSTIN BEUTNER
Superintendent




MEGAN K. REILLY
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:

APPROVED & PRESENTED BY:



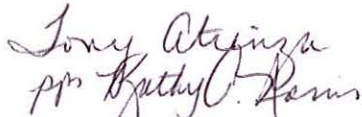
DAVID HOLMQUIST
General Counsel



V. LUIS BUENDIA
Interim Chief Financial Officer
Office of the Chief Financial Officer

Approved as to form.

REVIEWED BY:


pp: Kathy O. Harris

TONY ATIENZA
Director, Budget Services and Financial Planning

Approved as to budget impact statement.

Attachment A



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2019-20
First Interim
Financial Report

December 3, 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

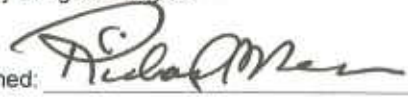
Date: December 3, 2019

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

To the County Superintendent of Schools:

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

Meeting Date: **December 3, 2019**

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: Joy Mayor Telephone: (213) 241-7952

Title: Interim Controller E-mail: joy.mayor@lausd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

First Period Interim Financial Report

FY 2019 – 2020

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,587,376,601.00	5,616,618,734.00	1,257,436,849.72	5,624,554,309.00	7,935,575.00	0.1%
2) Federal Revenue		8100-8299	767,793,001.00	783,030,776.00	111,911,583.49	676,027,652.00	(107,003,124.00)	-13.7%
3) Other State Revenue		8300-8599	873,459,191.00	965,634,594.00	165,211,261.25	959,184,813.00	(6,449,781.00)	-0.7%
4) Other Local Revenue		8600-8799	142,358,623.00	153,794,945.00	35,409,234.47	150,810,495.00	(2,984,450.00)	-1.9%
5) TOTAL, REVENUES			7,370,987,416.00	7,519,079,049.00	1,569,968,928.93	7,410,577,269.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,008,715,596.00	3,079,346,927.00	957,752,172.59	3,013,726,854.00	65,620,073.00	2.1%
2) Classified Salaries		2000-2999	986,126,957.00	1,010,084,690.00	320,526,775.37	1,057,687,040.00	(47,602,350.00)	-4.7%
3) Employee Benefits		3000-3999	2,172,597,373.00	2,184,336,712.00	610,429,092.52	2,124,888,199.00	59,448,513.00	2.7%
4) Books and Supplies		4000-4999	698,548,795.88	638,086,102.84	51,729,017.92	352,788,656.00	285,297,446.84	44.7%
5) Services and Other Operating Expenditures		5000-5999	862,023,063.00	906,534,645.65	181,552,484.43	944,507,359.00	(37,972,713.35)	-4.2%
6) Capital Outlay		6000-6999	101,375,808.00	106,179,919.42	9,081,282.32	30,377,562.00	75,802,357.42	71.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,142,390.00	8,076,569.00	(3,259,800.57)	8,076,569.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(27,277,734.00)	(26,706,385.00)	(2,334,562.07)	(25,805,642.00)	(900,743.00)	3.4%
9) TOTAL, EXPENDITURES			7,810,252,248.88	7,905,939,180.91	2,125,476,462.51	7,506,246,597.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(439,264,832.88)	(386,860,131.91)	(555,507,533.58)	(95,669,328.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000,000.00	36,635,756.00	124,566.41	20,124,566.00	(16,511,190.00)	-45.1%
b) Transfers Out		7600-7629	56,452,677.00	61,343,617.00	12,030,750.35	56,517,144.00	4,826,473.00	7.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	218,759.00	218,759.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,452,677.00)	(24,707,861.00)	(11,906,183.94)	(36,173,819.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(475,717,509.88)	(411,567,992.91)	(567,413,717.52)	(131,843,147.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,220,800,907.91	2,220,800,907.91		2,220,800,907.91	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)			2,220,800,907.91	2,220,800,907.91		2,220,800,907.91		
d) Other Restatements		9795	(209,968,512.03)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,010,832,395.88	2,220,800,907.91		2,220,800,907.91		
2) Ending Balance, June 30 (E + F1e)			1,535,114,886.00	1,809,232,915.00		2,088,957,760.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,839,039.00	2,676,494.00		2,676,493.12		
Stores		9712	23,041,871.00	20,437,237.00		20,437,236.50		
Prepaid Items		9713	1,682,968.00	4,210,033.00		4,210,032.59		
All Others		9719	0.00	0.00		0.00		
b) Restricted			56,673,989.00	48,980,073.00		68,021,335.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	87,626,497.00	87,626,497.00		87,626,497.00		
d) Assigned								
Other Assignments		9780	618,032,729.00	809,370,771.00		1,054,733,206.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	78,966,963.00	79,000,000.00		79,000,000.00		
Unassigned/Unappropriated Amount			666,250,830.00	756,931,810.00		772,252,960.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,654,828,114.00	3,525,560,616.00	1,067,787,923.00	3,525,560,616.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	710,012,355.00	770,765,917.00	192,691,488.00	770,765,917.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	7,935,575.00	7,935,575.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,672,599.00	6,678,291.00	0.00	6,678,291.00	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	8,393,096.00	8,393,096.00	8,258,800.23	8,393,096.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,161,515,819.00	1,184,037,394.00	0.00	1,184,037,394.00	0.00	0.0%
Unsecured Roll Taxes		8042	42,404,811.00	42,404,811.00	33,511,768.21	42,404,811.00	0.00	0.0%
Prior Years' Taxes		8043	38,632,330.00	35,055,902.00	24,886,016.20	35,055,902.00	0.00	0.0%
Supplemental Taxes		8044	28,760,895.00	30,800,041.00	4,837,447.50	30,800,041.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	198,869,207.00	234,519,214.00	820,368.92	234,519,214.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	42,168,249.00	90,680,001.00	722,737.80	90,680,001.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(49,360.14)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	314.00	10.00	0.00	10.00	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)	(5.00)	0.00	(5.00)	0.00	0.0%
Subtotal, LCFF Sources			5,892,257,632.00	5,928,895,288.00	1,333,467,189.72	5,936,830,863.00	7,935,575.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(304,881,031.00)	(312,276,554.00)	(76,030,340.00)	(312,276,554.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,587,376,601.00	5,616,618,734.00	1,257,436,849.72	5,624,554,309.00	7,935,575.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	130,168,891.00	130,168,891.00	584,076.02	130,168,891.00	0.00	0.0%
Special Education Discretionary Grants		8182	15,670,334.00	15,632,136.00	39,527.92	14,130,386.00	(1,501,750.00)	-9.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	21,801.00	20,779.60	2,082.00	(19,719.00)	-90.4%
Interagency Contracts Between LEAs		8285	1,258,447.00	2,177,745.00	641,267.55	1,568,660.00	(609,085.00)	-28.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	426,554,249.00	428,397,659.00	84,802,813.98	359,792,142.00	(68,605,517.00)	-16.0%
Title I, Part D, Local Delinquent Programs	3025	8290	1,081,975.00	1,075,471.00	245,466.09	986,165.00	(89,306.00)	-8.3%
Title II, Part A, Supporting Effective Instruction	4035	8290	32,240,345.00	31,294,836.00	7,355,646.00	27,115,633.00	(4,179,203.00)	-13.4%

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Title III, Part A, Immigrant Student Program	4201	8290	3,729,401.00	3,785,738.00	634,758.81	2,233,586.00	(1,552,152.00)	-41.0%
Title III, Part A, English Learner Program	4203	8290	18,544,586.00	18,657,313.00	3,189,430.34	10,526,964.00	(8,130,349.00)	-43.6%
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, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	77,736,525.00	86,630,873.00	10,272,625.13	77,230,207.00	(9,400,666.00)	-10.9%
Career and Technical Education	3500-3599	8290	6,153,270.00	6,698,730.00	64,958.35	6,165,126.00	(533,604.00)	-8.0%
All Other Federal Revenue	All Other	8290	54,654,978.00	58,489,583.00	4,060,233.70	46,107,810.00	(12,381,773.00)	-21.2%
TOTAL, FEDERAL REVENUE			767,793,001.00	783,030,776.00	111,911,583.49	676,027,652.00	(107,003,124.00)	-13.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	354,343,534.00	354,498,928.00	103,073,478.00	354,498,928.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	928,520.00	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	17,565,654.00	17,567,305.00	0.00	17,567,305.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	95,828,592.00	96,374,088.00	8,503,946.53	100,826,758.00	4,452,670.00	4.6%
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	75,156,533.00	89,540,047.00	117,696.28	85,436,355.00	(4,103,692.00)	-4.6%
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	13,589,935.00	16,962,331.00	16,899,867.95	12,901,582.00	(4,060,749.00)	-23.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,225,109.00	2,317,130.00	281,746.59	2,093,317.00	(223,813.00)	-9.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	244,500.00	153,999.16	235,536.00	(8,964.00)	-3.7%
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	312,663,581.00	385,044,012.00	35,252,006.74	382,538,779.00	(2,505,233.00)	-0.7%
TOTAL, OTHER STATE REVENUE			873,459,191.00	965,634,594.00	165,211,261.25	959,184,813.00	(6,449,781.00)	-0.7%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	230,000.00	230,000.00	127,154.44	230,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	19,088,000.00	24,530,126.00	3,884,875.48	26,136,289.00	1,606,163.00	6.5%
Interest		8660	29,202,391.00	29,202,391.00	23,316.69	31,546,227.00	2,343,836.00	8.0%
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	0.00	0.0%
Non-Resident Students		8672	193,482.00	193,782.00	(9,098.55)	29,449.00	(164,333.00)	-84.8%
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	37,757,786.00	38,101,561.00	9,089,003.74	37,125,843.00	(975,718.00)	-2.6%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	157.00	5.00	0.00	5.00	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	55,765,408.00	61,306,517.00	22,063,419.67	55,512,119.00	(5,794,398.00)	-9.5%
Tuition		8710	121,399.00	230,563.00	230,563.00	230,563.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			142,358,623.00	153,794,945.00	35,409,234.47	150,810,495.00	(2,984,450.00)	-1.9%
TOTAL, REVENUES			7,370,987,416.00	7,519,079,049.00	1,569,968,928.93	7,410,577,269.00	(108,501,780.00)	-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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,209,580,693.00	2,246,701,597.00	697,494,648.10	2,177,351,757.00	69,349,840.00	3.1%
Certificated Pupil Support Salaries		1200	316,613,435.00	330,015,238.00	100,102,246.58	345,658,083.00	(15,642,845.00)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	330,621,365.00	343,722,275.00	105,497,534.09	324,253,729.00	19,468,546.00	5.7%
Other Certificated Salaries		1900	151,900,103.00	158,907,817.00	54,657,743.82	166,463,285.00	(7,555,468.00)	-4.8%
TOTAL, CERTIFICATED SALARIES			3,008,715,596.00	3,079,346,927.00	957,752,172.59	3,013,726,854.00	65,620,073.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	238,757,437.00	246,547,983.00	66,756,474.66	252,418,842.00	(5,870,859.00)	-2.4%
Classified Support Salaries		2200	340,580,021.00	358,941,162.00	120,330,845.82	370,473,008.00	(11,531,846.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	27,788,995.00	28,149,668.00	10,157,371.66	32,070,164.00	(3,920,496.00)	-13.9%
Clerical, Technical and Office Salaries		2400	264,017,067.00	250,877,206.00	89,674,838.64	277,429,941.00	(26,552,735.00)	-10.6%
Other Classified Salaries		2900	114,983,437.00	125,568,671.00	33,607,244.59	125,295,085.00	273,586.00	0.2%
TOTAL, CLASSIFIED SALARIES			986,126,957.00	1,010,084,690.00	320,526,775.37	1,057,687,040.00	(47,602,350.00)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	749,780,809.00	765,006,024.00	159,086,151.57	740,804,263.00	24,201,761.00	3.2%
PERS		3201-3202	194,849,639.00	188,085,301.00	58,468,428.21	191,695,247.00	(3,609,946.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	120,469,813.00	125,685,289.00	37,599,481.55	121,836,868.00	3,848,421.00	3.1%
Health and Welfare Benefits		3401-3402	725,274,023.00	726,024,372.00	237,153,952.93	714,362,780.00	11,661,592.00	1.6%
Unemployment Insurance		3501-3502	2,432,555.00	2,512,739.00	641,792.13	2,548,077.00	(35,338.00)	-1.4%
Workers' Compensation		3601-3602	112,289,914.00	115,755,405.00	35,438,876.66	111,422,007.00	4,333,398.00	3.7%
OPEB, Allocated		3701-3702	252,802,548.00	261,267,582.00	82,020,881.60	242,218,957.00	19,048,625.00	7.3%
OPEB, Active Employees		3751-3752	0.00	0.00	22.87	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,698,072.00	0.00	19,505.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,172,597,373.00	2,184,336,712.00	610,429,092.52	2,124,888,199.00	59,448,513.00	2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	142,836,966.00	156,086,606.00	12,351,248.18	68,672,233.00	87,414,373.00	56.0%
Books and Other Reference Materials		4200	732,590.00	1,188,352.00	443,064.29	2,086,702.00	(898,350.00)	-75.6%
Materials and Supplies		4300	546,222,070.88	464,344,631.84	36,171,871.58	263,622,283.00	200,722,348.84	43.2%
Noncapitalized Equipment		4400	8,565,727.00	16,246,578.00	2,751,456.09	18,274,978.00	(2,028,400.00)	-12.5%
Food		4700	191,442.00	219,935.00	11,377.78	132,460.00	87,475.00	39.8%
TOTAL, BOOKS AND SUPPLIES			698,548,795.88	638,086,102.84	51,729,017.92	352,788,656.00	285,297,446.84	44.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	377,476,935.00	387,241,381.00	65,851,722.46	368,252,476.00	18,988,905.00	4.9%
Travel and Conferences		5200	5,802,418.00	7,302,884.00	3,307,772.04	7,816,962.00	(514,078.00)	-7.0%
Dues and Memberships		5300	2,336,498.00	2,315,805.00	866,333.87	2,440,762.00	(124,957.00)	-5.4%
Insurance		5400-5450	38,829,219.00	35,150,296.00	7,568,859.71	52,470,934.00	(17,320,638.00)	-49.3%
Operations and Housekeeping Services		5500	144,691,491.00	153,640,332.00	37,678,001.48	153,439,311.00	201,021.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,960,464.00	30,538,301.00	4,221,256.67	13,717,879.00	16,820,422.00	55.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	236,552,154.00	262,808,155.65	55,358,368.85	320,738,936.00	(57,930,780.35)	-22.0%
Communications		5900	27,373,884.00	27,537,491.00	6,700,169.35	25,630,099.00	1,907,392.00	6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			862,023,063.00	906,534,645.65	181,552,484.43	944,507,359.00	(37,972,713.35)	-4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	45,000.00	0.00	21,813.00	23,187.00	51.5%
Buildings and Improvements of Buildings		6200	82,227,875.00	86,422,304.42	8,014,817.34	19,998,551.00	66,423,753.42	76.9%
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	19,147,933.00	19,712,615.00	1,066,464.98	9,827,198.00	9,885,417.00	50.1%
Equipment Replacement		6500	0.00	0.00	0.00	530,000.00	(530,000.00)	New
TOTAL, CAPITAL OUTLAY			101,375,808.00	106,179,919.42	9,081,282.32	30,377,562.00	75,802,357.42	71.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	636,876.00	0.00	636,876.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	13,590.00	13,590.00	13,590.00	0.00	0.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	(3,531,608.63)	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	1,003,008.00	258,218.06	1,003,008.00	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	48,301.00	48,301.00	0.00	27,523.00	20,778.00	43.0%
Other Debt Service - Principal		7439	440,615.00	374,794.00	0.00	395,572.00	(20,778.00)	-5.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,142,390.00	8,076,569.00	(3,259,800.57)	8,076,569.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(27,277,734.00)	(26,706,385.00)	(2,334,562.07)	(25,805,642.00)	(900,743.00)	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(27,277,734.00)	(26,706,385.00)	(2,334,562.07)	(25,805,642.00)	(900,743.00)	3.4%
TOTAL, EXPENDITURES			7,810,252,248.88	7,905,939,180.91	2,125,476,462.51	7,506,246,597.00	399,692,583.91	5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	16,635,756.00	124,566.41	124,566.00	(16,511,190.00)	-99.3%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000,000.00	36,635,756.00	124,566.41	20,124,566.00	(16,511,190.00)	-45.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	30,427,260.00	34,406,630.00	0.00	29,700,518.00	4,706,112.00	13.7%
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	1,058,772.00	1,295,156.00	0.00	1,295,156.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	24,966,645.00	25,641,831.00	12,030,750.35	25,521,470.00	120,361.00	0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,452,677.00	61,343,617.00	12,030,750.35	56,517,144.00	4,826,473.00	7.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		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	218,759.00	218,759.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	218,759.00	218,759.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(36,452,677.00)	(24,707,861.00)	(11,906,183.94)	(36,173,819.00)	11,465,958.00	46.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	5,587,376,601.00	5,616,618,734.00	1,257,436,849.72	5,624,554,309.00	7,935,575.00	0.1%
2) Federal Revenue		8100-8299	8,302,781.00	8,302,781.00	433,958.98	8,302,781.00	0.00	0.0%
3) Other State Revenue		8300-8599	98,663,123.00	167,307,209.00	7,385,960.35	169,212,190.00	1,904,981.00	1.1%
4) Other Local Revenue		8600-8799	126,567,795.00	132,353,844.00	28,500,461.57	135,107,549.00	2,753,705.00	2.1%
5) TOTAL, REVENUES			5,820,910,300.00	5,924,582,568.00	1,293,757,230.62	5,937,176,829.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,295,485,699.00	2,323,870,332.00	695,158,446.21	2,241,694,868.00	82,175,464.00	3.5%
2) Classified Salaries		2000-2999	592,325,263.00	597,618,389.00	199,435,338.63	636,154,242.00	(38,535,853.00)	-6.4%
3) Employee Benefits		3000-3999	1,321,824,665.00	1,336,611,921.00	417,214,210.12	1,293,508,367.00	43,103,554.00	3.2%
4) Books and Supplies		4000-4999	337,242,456.91	372,701,045.19	39,529,304.76	244,111,801.00	128,589,244.19	34.5%
5) Services and Other Operating Expenditures		5000-5999	462,558,049.00	483,287,705.00	101,008,054.98	458,658,223.00	24,629,482.00	5.1%
6) Capital Outlay		6000-6999	27,064,055.00	24,463,393.00	1,835,440.91	22,370,436.00	2,092,957.00	8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,142,390.00	8,076,569.00	(3,259,800.57)	8,076,569.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(110,564,660.00)	(109,911,342.00)	(6,487,648.42)	(104,084,320.42)	(5,827,021.58)	5.3%
9) TOTAL, EXPENDITURES			4,934,077,917.91	5,036,718,012.19	1,444,433,346.62	4,800,490,185.58		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			886,832,382.09	887,864,555.81	(150,676,116.00)	1,136,686,643.42		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000,000.00	36,635,756.00	107,426.48	20,107,426.00	(16,528,330.00)	-45.1%
b) Transfers Out		7600-7629	56,452,677.00	61,343,617.00	12,030,750.35	56,517,144.00	4,826,473.00	7.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	218,759.00	218,759.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,271,906,229.00)	(1,199,973,037.00)	(423,900,956.00)	(1,176,628,443.00)	23,344,594.00	-1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,308,358,906.00)	(1,224,680,898.00)	(435,824,279.87)	(1,212,819,402.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(421,526,523.91)	(336,816,342.19)	(586,500,395.87)	(76,132,758.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,097,047,747.19	2,097,047,747.19		2,097,047,747.19	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)			2,097,047,747.19	2,097,047,747.19		2,097,047,747.19		
d) Other Restatements		9795	(197,080,326.28)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,899,967,420.91	2,097,047,747.19		2,097,047,747.19		
2) Ending Balance, June 30 (E + F1e)			1,478,440,897.00	1,760,231,405.00		2,020,914,988.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,839,039.00	2,676,494.00		2,676,493.12		
Stores		9712	23,041,871.00	20,437,237.00		20,437,236.50		
Prepaid Items		9713	1,682,968.00	4,188,596.00		4,188,595.92		
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	87,626,497.00	87,626,497.00		87,626,497.00		
d) Assigned								
Other Assignments		9780	618,032,729.00	809,370,771.00		1,054,733,206.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	78,966,963.00	79,000,000.00		79,000,000.00		
Unassigned/Unappropriated Amount			666,250,830.00	756,931,810.00		772,252,960.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,654,828,114.00	3,525,560,616.00	1,067,787,923.00	3,525,560,616.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	710,012,355.00	770,765,917.00	192,691,488.00	770,765,917.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	7,935,575.00	7,935,575.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,672,599.00	6,678,291.00	0.00	6,678,291.00	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	8,393,096.00	8,393,096.00	8,258,800.23	8,393,096.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,161,515,819.00	1,184,037,394.00	0.00	1,184,037,394.00	0.00	0.0%
Unsecured Roll Taxes		8042	42,404,811.00	42,404,811.00	33,511,768.21	42,404,811.00	0.00	0.0%
Prior Years' Taxes		8043	38,632,330.00	35,055,902.00	24,886,016.20	35,055,902.00	0.00	0.0%
Supplemental Taxes		8044	28,760,895.00	30,800,041.00	4,837,447.50	30,800,041.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	198,869,207.00	234,519,214.00	820,368.92	234,519,214.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	42,168,249.00	90,680,001.00	722,737.80	90,680,001.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(49,360.14)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	314.00	10.00	0.00	10.00	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)	(5.00)	0.00	(5.00)	0.00	0.0%
Subtotal, LCFF Sources			5,892,257,632.00	5,928,895,288.00	1,333,467,189.72	5,936,830,863.00	7,935,575.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(304,881,031.00)	(312,276,554.00)	(76,030,340.00)	(312,276,554.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,587,376,601.00	5,616,618,734.00	1,257,436,849.72	5,624,554,309.00	7,935,575.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	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 Student 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, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	8,302,781.00	8,302,781.00	433,958.98	8,302,781.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,302,781.00	8,302,781.00	433,958.98	8,302,781.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	17,565,654.00	17,567,305.00	0.00	17,567,305.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	70,931,948.00	71,335,722.00	4,770,790.46	73,209,750.00	1,874,028.00	2.6%
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	10,165,521.00	78,404,182.00	2,615,169.89	78,435,135.00	30,953.00	0.0%
TOTAL, OTHER STATE REVENUE			98,663,123.00	167,307,209.00	7,385,960.35	169,212,190.00	1,904,981.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	230,000.00	230,000.00	127,154.44	230,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	19,088,000.00	24,530,126.00	3,884,875.48	26,136,289.00	1,606,163.00	6.5%
Interest		8660	29,202,391.00	29,202,391.00	23,316.69	31,546,227.00	2,343,836.00	8.0%
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	0.00	0.0%
Non-Resident Students		8672	193,482.00	193,782.00	(9,098.55)	29,449.00	(164,333.00)	-84.8%
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	37,757,786.00	38,101,561.00	9,058,623.29	37,052,056.00	(1,049,505.00)	-2.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	157.00	5.00	0.00	5.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	40,095,979.00	40,095,979.00	15,415,590.22	40,113,523.00	17,544.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			126,567,795.00	132,353,844.00	28,500,461.57	135,107,549.00	2,753,705.00	2.1%
TOTAL, REVENUES			5,820,910,300.00	5,924,582,568.00	1,293,757,230.62	5,937,176,829.00	12,594,261.00	0.2%

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)
Certificated Teachers' Salaries		1100	1,793,972,031.00	1,808,203,159.00	533,498,737.19	1,737,331,705.00	70,871,454.00	3.9%
Certificated Pupil Support Salaries		1200	174,469,557.00	180,392,596.00	54,259,112.34	170,125,338.00	10,267,258.00	5.7%
Certificated Supervisors' and Administrators' Salaries		1300	270,892,406.00	274,494,064.00	84,491,102.72	263,370,460.00	11,123,604.00	4.1%
Other Certificated Salaries		1900	56,151,705.00	60,780,513.00	22,909,493.96	70,867,365.00	(10,086,852.00)	-16.6%
TOTAL, CERTIFICATED SALARIES			2,295,485,699.00	2,323,870,332.00	695,158,446.21	2,241,694,868.00	82,175,464.00	3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,524,044.00	21,454,645.00	4,175,021.08	19,879,618.00	1,575,027.00	7.3%
Classified Support Salaries		2200	267,953,841.00	270,007,968.00	89,102,993.71	271,363,800.00	(1,355,832.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	25,323,652.00	25,274,743.00	9,325,046.62	29,747,619.00	(4,427,876.00)	-17.7%
Clerical, Technical and Office Salaries		2400	225,967,725.00	212,342,718.00	79,618,598.76	245,812,602.00	(33,469,884.00)	-15.8%
Other Classified Salaries		2900	64,556,001.00	68,538,315.00	17,213,678.46	69,350,603.00	(812,288.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			592,325,263.00	597,618,389.00	199,435,338.63	636,154,242.00	(38,535,853.00)	-6.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	391,789,951.00	397,167,467.00	116,446,799.54	374,714,841.00	22,452,626.00	5.7%
PERS		3201-3202	122,745,746.00	119,699,115.00	37,667,467.74	119,288,025.00	411,090.00	0.3%
OASDI/Medicare/Alternative		3301-3302	77,082,030.00	80,026,340.00	24,192,636.78	76,794,768.00	3,231,572.00	4.0%
Health and Welfare Benefits		3401-3402	462,281,215.00	474,256,137.00	158,725,908.75	478,448,055.00	(4,191,918.00)	-0.9%
Unemployment Insurance		3501-3502	1,751,329.00	1,793,163.00	448,900.63	1,896,144.00	(102,981.00)	-5.7%
Workers' Compensation		3601-3602	81,282,850.00	83,646,146.00	24,783,902.59	78,921,716.00	4,724,430.00	5.6%
OPEB, Allocated		3701-3702	170,193,472.00	180,023,553.00	54,929,066.22	163,444,818.00	16,578,735.00	9.2%
OPEB, Active Employees		3751-3752	0.00	0.00	22.87	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,698,072.00	0.00	19,505.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,321,824,665.00	1,336,611,921.00	417,214,210.12	1,293,508,367.00	43,103,554.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	117,935,462.00	131,047,990.00	12,351,248.18	41,054,975.00	89,993,015.00	68.7%
Books and Other Reference Materials		4200	722,377.00	771,059.00	391,637.60	2,054,999.00	(1,283,940.00)	-166.5%
Materials and Supplies		4300	211,844,338.91	230,908,683.19	24,921,769.75	188,261,157.00	42,647,526.19	18.5%
Noncapitalized Equipment		4400	6,685,743.00	9,887,493.00	1,854,071.26	12,719,959.00	(2,832,466.00)	-28.6%
Food		4700	54,536.00	85,820.00	10,577.97	20,711.00	65,109.00	75.9%
TOTAL, BOOKS AND SUPPLIES			337,242,456.91	372,701,045.19	39,529,304.76	244,111,801.00	128,589,244.19	34.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	49,646,221.00	64,936,896.00	13,252,750.18	42,721,863.00	22,215,033.00	34.2%
Travel and Conferences		5200	4,223,259.00	4,713,861.00	2,298,304.29	4,248,133.00	465,728.00	9.9%
Dues and Memberships		5300	2,336,098.00	2,253,630.00	857,824.24	2,391,486.00	(137,856.00)	-6.1%
Insurance		5400-5450	38,829,219.00	35,150,296.00	7,568,859.71	52,470,934.00	(17,320,638.00)	-49.3%
Operations and Housekeeping Services		5500	144,676,491.00	153,625,332.00	37,663,712.92	153,386,845.00	238,487.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,338,089.00	13,563,429.00	3,337,652.17	11,406,740.00	2,156,689.00	15.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	181,436,568.00	181,960,978.00	29,367,032.45	166,855,198.00	15,105,780.00	8.3%
Communications		5900	27,072,104.00	27,083,283.00	6,661,919.02	25,177,024.00	1,906,259.00	7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			462,558,049.00	483,287,705.00	101,008,054.98	458,658,223.00	24,629,482.00	5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	45,000.00	0.00	21,813.00	23,187.00	51.5%
Buildings and Improvements of Buildings		6200	7,978,996.00	6,118,585.00	862,071.53	13,363,963.00	(7,245,378.00)	-118.4%
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	19,085,059.00	18,299,808.00	973,369.38	8,454,660.00	9,845,148.00	53.8%
Equipment Replacement		6500	0.00	0.00	0.00	530,000.00	(530,000.00)	New
TOTAL, CAPITAL OUTLAY			27,064,055.00	24,463,393.00	1,835,440.91	22,370,436.00	2,092,957.00	8.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	636,876.00	0.00	636,876.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	13,590.00	13,590.00	13,590.00	0.00	0.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	(3,531,608.63)	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	1,003,008.00	258,218.06	1,003,008.00	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	48,301.00	48,301.00	0.00	27,523.00	20,778.00	43.0%
Other Debt Service - Principal		7439	440,615.00	374,794.00	0.00	395,572.00	(20,778.00)	-5.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,142,390.00	8,076,569.00	(3,259,800.57)	8,076,569.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(83,286,926.00)	(83,204,957.00)	(4,153,086.35)	(78,278,678.42)	(4,926,278.58)	5.9%
Transfers of Indirect Costs - Interfund		7350	(27,277,734.00)	(26,706,385.00)	(2,334,562.07)	(25,805,642.00)	(900,743.00)	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(110,564,660.00)	(109,911,342.00)	(6,487,648.42)	(104,084,320.42)	(5,827,021.58)	5.3%
TOTAL, EXPENDITURES			4,934,077,917.91	5,036,718,012.19	1,444,433,346.62	4,800,490,185.58	236,227,826.61	4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	16,635,756.00	107,426.48	107,426.00	(16,528,330.00)	-99.4%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000,000.00	36,635,756.00	107,426.48	20,107,426.00	(16,528,330.00)	-45.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	30,427,260.00	34,406,630.00	0.00	29,700,518.00	4,706,112.00	13.7%
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	1,058,772.00	1,295,156.00	0.00	1,295,156.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	24,966,645.00	25,641,831.00	12,030,750.35	25,521,470.00	120,361.00	0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,452,677.00	61,343,617.00	12,030,750.35	56,517,144.00	4,826,473.00	7.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		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	218,759.00	218,759.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	218,759.00	218,759.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,271,906,229.00)	(1,199,973,037.00)	(423,900,956.00)	(1,176,628,443.00)	23,344,594.00	-1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,271,906,229.00)	(1,199,973,037.00)	(423,900,956.00)	(1,176,628,443.00)	23,344,594.00	-1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(1,308,358,906.00)	(1,224,680,898.00)	(435,824,279.87)	(1,212,819,402.00)	11,861,496.00	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	759,490,220.00	774,727,995.00	111,477,624.51	667,724,871.00	(107,003,124.00)	-13.8%
3) Other State Revenue		8300-8599	774,796,068.00	798,327,385.00	157,825,300.90	789,972,623.00	(8,354,762.00)	-1.0%
4) Other Local Revenue		8600-8799	15,790,828.00	21,441,101.00	6,908,772.90	15,702,946.00	(5,738,155.00)	-26.8%
5) TOTAL, REVENUES			1,550,077,116.00	1,594,496,481.00	276,211,698.31	1,473,400,440.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	713,229,897.00	755,476,595.00	262,593,726.38	772,031,986.00	(16,555,391.00)	-2.2%
2) Classified Salaries		2000-2999	393,801,694.00	412,466,301.00	121,091,436.74	421,532,798.00	(9,066,497.00)	-2.2%
3) Employee Benefits		3000-3999	850,772,708.00	847,724,791.00	193,214,882.40	831,379,832.00	16,344,959.00	1.9%
4) Books and Supplies		4000-4999	361,306,338.97	265,385,057.65	12,199,713.16	108,676,855.00	156,708,202.65	59.0%
5) Services and Other Operating Expenditures		5000-5999	399,465,014.00	423,246,940.65	80,544,429.45	485,849,136.00	(62,602,195.35)	-14.8%
6) Capital Outlay		6000-6999	74,311,753.00	81,716,526.42	7,245,841.41	8,007,126.00	73,709,400.42	90.2%
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	83,286,926.00	83,204,957.00	4,153,086.35	78,278,678.42	4,926,278.58	5.9%
9) TOTAL, EXPENDITURES			2,876,174,330.97	2,869,221,168.72	681,043,115.89	2,705,756,411.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,326,097,214.97)	(1,274,724,687.72)	(404,831,417.58)	(1,232,355,971.42)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	17,139.93	17,140.00	17,140.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,271,906,229.00	1,199,973,037.00	423,900,956.00	1,176,628,443.00	(23,344,594.00)	-1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,271,906,229.00	1,199,973,037.00	423,918,095.93	1,176,645,583.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,190,985.97)	(74,751,650.72)	19,086,678.35	(55,710,388.42)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	123,753,160.72	123,753,160.72		123,753,160.72	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)			123,753,160.72	123,753,160.72		123,753,160.72		
d) Other Restatements		9795	(12,888,185.75)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,864,974.97	123,753,160.72		123,753,160.72		
2) Ending Balance, June 30 (E + F1e)			56,673,989.00	49,001,510.00		68,042,772.30		
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	21,437.00		21,436.67		
All Others		9719	0.00	0.00		0.00		
b) Restricted			56,673,989.00	48,980,073.00		68,021,335.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	130,168,891.00	130,168,891.00	584,076.02	130,168,891.00	0.00	0.0%
Special Education Discretionary Grants		8182	15,670,334.00	15,632,136.00	39,527.92	14,130,386.00	(1,501,750.00)	-9.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	21,801.00	20,779.60	2,082.00	(19,719.00)	-90.4%
Interagency Contracts Between LEAs		8285	1,258,447.00	2,177,745.00	641,267.55	1,568,660.00	(609,085.00)	-28.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	426,554,249.00	428,397,659.00	84,802,813.98	359,792,142.00	(68,605,517.00)	-16.0%
Title I, Part D, Local Delinquent Programs	3025	8290	1,081,975.00	1,075,471.00	245,466.09	986,165.00	(89,306.00)	-8.3%
Title II, Part A, Supporting Effective Instruction	4035	8290	32,240,345.00	31,294,836.00	7,355,646.00	27,115,633.00	(4,179,203.00)	-13.4%

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 Student Program	4201	8290	3,729,401.00	3,785,738.00	634,758.81	2,233,586.00	(1,552,152.00)	-41.0%
Title III, Part A, English Learner Program	4203	8290	18,544,586.00	18,657,313.00	3,189,430.34	10,526,964.00	(8,130,349.00)	-43.6%
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, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	77,736,525.00	86,630,873.00	10,272,625.13	77,230,207.00	(9,400,666.00)	-10.9%
Career and Technical Education	3500-3599	8290	6,153,270.00	6,698,730.00	64,958.35	6,165,126.00	(533,604.00)	-8.0%
All Other Federal Revenue	All Other	8290	46,352,197.00	50,186,802.00	3,626,274.72	37,805,029.00	(12,381,773.00)	-24.7%
TOTAL, FEDERAL REVENUE			759,490,220.00	774,727,995.00	111,477,624.51	667,724,871.00	(107,003,124.00)	-13.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	354,343,534.00	354,498,928.00	103,073,478.00	354,498,928.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	928,520.00	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 Materis		8560	24,896,644.00	25,038,366.00	3,733,156.07	27,617,008.00	2,578,642.00	10.3%
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	75,156,533.00	89,540,047.00	117,696.28	85,436,355.00	(4,103,692.00)	-4.6%
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	13,589,935.00	16,962,331.00	16,899,867.95	12,901,582.00	(4,060,749.00)	-23.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,225,109.00	2,317,130.00	281,746.59	2,093,317.00	(223,813.00)	-9.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	244,500.00	153,999.16	235,536.00	(8,964.00)	-3.7%
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	302,498,060.00	306,639,830.00	32,636,836.85	304,103,644.00	(2,536,186.00)	-0.8%
TOTAL, OTHER STATE REVENUE			774,796,068.00	798,327,385.00	157,825,300.90	789,972,623.00	(8,354,762.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.00	30,380.45	73,787.00	73,787.00	New
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	15,669,429.00	21,210,538.00	6,647,829.45	15,398,596.00	(5,811,942.00)	-27.4%
Tuition		8710	121,399.00	230,563.00	230,563.00	230,563.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,790,828.00	21,441,101.00	6,908,772.90	15,702,946.00	(5,738,155.00)	-26.8%
TOTAL, REVENUES			1,550,077,116.00	1,594,496,481.00	276,211,698.31	1,473,400,440.00	(121,096,041.00)	-7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	415,608,662.00	438,498,438.00	163,995,910.91	440,020,052.00	(1,521,614.00)	-0.3%
Certificated Pupil Support Salaries		1200	142,143,878.00	149,622,642.00	45,843,134.24	175,532,745.00	(25,910,103.00)	-17.3%
Certificated Supervisors' and Administrators' Salaries		1300	59,728,959.00	69,228,211.00	21,006,431.37	60,883,269.00	8,344,942.00	12.1%
Other Certificated Salaries		1900	95,748,398.00	98,127,304.00	31,748,249.86	95,595,920.00	2,531,384.00	2.6%
TOTAL, CERTIFICATED SALARIES			713,229,897.00	755,476,595.00	262,593,726.38	772,031,986.00	(16,555,391.00)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	230,233,393.00	225,093,338.00	62,581,453.58	232,539,224.00	(7,445,886.00)	-3.3%
Classified Support Salaries		2200	72,626,180.00	88,933,194.00	31,227,852.11	99,109,208.00	(10,176,014.00)	-11.4%
Classified Supervisors' and Administrators' Salaries		2300	2,465,343.00	2,874,925.00	832,325.04	2,322,545.00	552,380.00	19.2%
Clerical, Technical and Office Salaries		2400	38,049,342.00	38,534,488.00	10,056,239.88	31,617,339.00	6,917,149.00	18.0%
Other Classified Salaries		2900	50,427,436.00	57,030,356.00	16,393,566.13	55,944,482.00	1,085,874.00	1.9%
TOTAL, CLASSIFIED SALARIES			393,801,694.00	412,466,301.00	121,091,436.74	421,532,798.00	(9,066,497.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	357,990,858.00	367,838,557.00	42,639,352.03	366,089,422.00	1,749,135.00	0.5%
PERS		3201-3202	72,103,893.00	68,386,186.00	20,800,960.47	72,407,222.00	(4,021,036.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	43,387,783.00	45,658,949.00	13,406,844.77	45,042,100.00	616,849.00	1.4%
Health and Welfare Benefits		3401-3402	262,992,808.00	251,768,235.00	78,428,044.18	235,914,725.00	15,853,510.00	6.3%
Unemployment Insurance		3501-3502	681,226.00	719,576.00	192,891.50	651,933.00	67,643.00	9.4%
Workers' Compensation		3601-3602	31,007,064.00	32,109,259.00	10,654,974.07	32,500,291.00	(391,032.00)	-1.2%
OPEB, Allocated		3701-3702	82,609,076.00	81,244,029.00	27,091,815.38	78,774,139.00	2,469,890.00	3.0%
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%
TOTAL, EMPLOYEE BENEFITS			850,772,708.00	847,724,791.00	193,214,882.40	831,379,832.00	16,344,959.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	24,901,504.00	25,038,616.00	0.00	27,617,258.00	(2,578,642.00)	-10.3%
Books and Other Reference Materials		4200	10,213.00	417,293.00	51,426.69	31,703.00	385,590.00	92.4%
Materials and Supplies		4300	334,377,731.97	233,435,948.65	11,250,101.83	75,361,126.00	158,074,822.65	67.7%
Noncapitalized Equipment		4400	1,879,984.00	6,359,085.00	897,384.83	5,555,019.00	804,066.00	12.6%
Food		4700	136,906.00	134,115.00	799.81	111,749.00	22,366.00	16.7%
TOTAL, BOOKS AND SUPPLIES			361,306,338.97	265,385,057.65	12,199,713.16	108,676,855.00	156,708,202.65	59.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	327,830,714.00	322,304,485.00	52,598,972.28	325,530,613.00	(3,226,128.00)	-1.0%
Travel and Conferences		5200	1,579,159.00	2,589,023.00	1,009,467.75	3,568,829.00	(979,806.00)	-37.8%
Dues and Memberships		5300	400.00	62,175.00	8,509.63	49,276.00	12,899.00	20.7%
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	14,288.56	52,466.00	(37,466.00)	-249.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,622,375.00	16,974,872.00	883,604.50	2,311,139.00	14,663,733.00	86.4%
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	55,115,586.00	80,847,177.65	25,991,336.40	153,883,738.00	(73,036,560.35)	-90.3%
Communications		5900	301,780.00	454,208.00	38,250.33	453,075.00	1,133.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			399,465,014.00	423,246,940.65	80,544,429.45	485,849,136.00	(62,602,195.35)	-14.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	74,248,879.00	80,303,719.42	7,152,745.81	6,634,588.00	73,669,131.42	91.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	62,874.00	1,412,807.00	93,095.60	1,372,538.00	40,269.00	2.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,311,753.00	81,716,526.42	7,245,841.41	8,007,126.00	73,709,400.42	90.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	83,286,926.00	83,204,957.00	4,153,086.35	78,278,678.42	4,926,278.58	5.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,286,926.00	83,204,957.00	4,153,086.35	78,278,678.42	4,926,278.58	5.9%
TOTAL, EXPENDITURES			2,876,174,330.97	2,869,221,168.72	681,043,115.89	2,705,756,411.42	163,464,757.30	5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	17,139.93	17,140.00	17,140.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	17,139.93	17,140.00	17,140.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,271,906,229.00	1,199,973,037.00	423,900,956.00	1,176,628,443.00	(23,344,594.00)	-1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,271,906,229.00	1,199,973,037.00	423,900,956.00	1,176,628,443.00	(23,344,594.00)	-1.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,271,906,229.00	1,199,973,037.00	423,918,095.93	1,176,645,583.00	23,327,454.00	-1.9%

Resource	Description	2019-20
		Projected Year Totals
5640	Medi-Cal Billing Option	4,934,681.25
5650	FEMA Public Assistance Funds	131,867.31
5810	Other Restricted Federal	5,202,332.75
6500	Special Education	1,305,919.10
6510	Special Ed: Early Ed Individuals with Excepti	107,687.02
6512	Special Ed: Mental Health Services	3,902,043.00
7085	Learning Communities for School Success P	0.34
7311	Classified School Employee Professional De	3,740,515.00
7510	Low-Performing Students Block Grant	7,253,273.58
7810	Other Restricted State	878,101.12
8150	Ongoing & Major Maintenance Account (RM,	36,104,842.74
9010	Other Restricted Local	4,460,072.42
Total, Restricted Balance		<u>68,021,335.63</u>

**GENERAL FUND
FIRST INTERIM FINANCIAL REPORT
2019-20**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Other Financing Sources/Uses

Revenues

- A-1 The Local Control Funding Formula (LCFF) revenues include an additional \$7.9 million prior year adjustment due to the revised 2018-19 Average Daily Attendance (ADA) reports for both Annual and P2 ADA.
- A-2 The federal revenue is lower by \$107.0 million primarily due to the projected lower spending in grants such as: Title I, \$68.6 million (to be spent in the summer of FY 2021); Title II, \$4.2 million; Title III, \$9.7 million; Other NCLB/ESSA (Every Student Succeeds Act), \$9.4 million; Gear Up, \$9.6 million; Special Education Pre-School grant \$1.6 million; and net decrease in various federal revenues of \$2.3 million. There are also some grants that are still to be implemented of \$1.6 million.
- A-3 The \$6.4 million projected lower other state revenue is mainly due to lower spending in grants such as: Career Technical Education Incentive Grant, \$4.1 million; After School Education and Safety, \$4.1 million; Emergency Repair Program Williams Case, \$1.7 million; K-12 Strong Workforce Program, \$3.6 million; and net decrease in other state revenues of \$1.8 million. There are also unimplemented grants of \$1.3 million. The decreases are partially offset by the Classified Summer Assistance Program of \$5.7 million and a higher lottery income of \$ 4.5 million due to higher rates in the current and prior year.
- A-4 The projected lower other local revenue of \$3.0 million is primarily due to lower spending in expenditure driven grants, \$4.0 million; lower DWP Pilot efficiencies earnings, \$1.7 million, partially offset by higher interest income, \$2.3 million; and various net increase in other local revenues of \$0.4 million.

Expenditures

- B-1 The lower expenditures in Certificated Salaries is primarily due to salary savings from various vacant positions.
- B-2 The increase in Classified Salaries is primarily due to higher projected expenditures for clerical, technical and office salaries, classified support salaries, and classified instructional salaries.

- B-3 The lower expenditure in Employee Benefits is primarily due to lower Health and Welfare costs due to higher revenue offsets, such as interest income and Employer Group Waiver Plans (EGWP), which resulted to less contribution from General Fund. There is also lower CalSTRS pension and workers' compensation contributions resulting from lower salary expenditures.
- B-4 The decrease in Books and Supplies is mainly due to projected underspending in materials, supplies, approved textbooks, and core curricula materials for the school programs, such as General Fund School Programs, Instructional Material Block Grant and Textbooks Adoptions and Targeted Student Population Programs. The net unspent portion of these accounts will carry over into the next fiscal year to pay future obligations.
- B-5 The projected over-spending in Services and Other Operating Expenditures is primarily due to higher projected expenditures in professional/consulting services and operating expenditures and insurance, partially offset by lower expenditures in sub-agreements for services and rentals, leases, repairs, and non-capitalized improvements.
- B-6 The decrease in Capital Outlay is primarily due to lower projected expenditures for buildings and improvements of buildings and equipment.
- B-7 Other Outgo is projected to be spent at budget.
- B-8 Transfers of Indirect Costs are projected to be lower due to lower spending in other funds.

Other Financing Sources/Uses

- D-1a The \$16.5 million lower Transfers In pertains to the Measure Q funding for bus purchase that is not expected to be completed until the next fiscal year.
- D-1b The decrease in Transfers Out is primarily due to a decreased projected encroachment from other funds.
- D-2 The \$0.2 million in other financing sources represents proceeds from capital lease.

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	409,976.16	412,691.88	411,738.55	412,691.88	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	409,976.16	412,691.88	411,738.55	412,691.88	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	62.58	62.47	62.47	62.47	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	283.27	283.30	283.30	283.30	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	345.85	345.77	345.77	345.77	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410,322.01	413,037.65	412,084.32	413,037.65	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	41,100.67	40,974.50	40,974.50	40,974.50	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	41,100.67	40,974.50	40,974.50	40,974.50	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	41,100.67	40,974.50	40,974.50	40,974.50	0.00	0%

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2019-20**

REVENUES

1. Norm Enrollment		
Non-charter Schools		433,818
Fiscally-dependent (locally-funded) charter schools		42,915
	Total	<u><u>476,733</u></u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools (includes County ADA)		413,037.65
Locally-funded charter schools		40,974.50
	Total	<u><u>454,012.15</u></u>
3. Funded COLA		
LCFF		3.26%
Special Education (AB602)		3.26%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
K-3		\$8,503
4-6		\$7,818
7-8		\$8,050
9-12		\$9,572
5. Unduplicated student count percentage to enrollment (3-year rolling average)		
Non-charter Schools		0.8549
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		\$5,221.0
Fiscally-dependent (locally-funded) charter schools		\$395.6
	Total	<u><u>\$5,616.6</u></u>
8. Education Protection Act (in millions)		
Non-charter Schools		\$723.7
Fiscally-dependent (locally-funded) charter schools		\$47.0
	Total	<u><u>\$770.7</u></u>
9. California State Lottery - Rates Per ADA		
Unrestricted		\$153.00
Restricted		\$54.00
10. Mandate Block Grant (Rate per ADA)		
Non-charter schools – K-8		\$32.18
Non-charter schools – 9-12		\$61.94
Locally-funded charter schools – K-8		\$16.86
Locally-funded charter schools – 9-12		\$46.87

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2019-20**

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

The District does not plan to issue 2019-20 TRANS.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2019-20 are based on actual expenditures through October 31, 2019, and the remaining eight months were projected based on expenditure patterns in FY 2018-19, supplemented by specific information about factors that would cause expenditures to vary from prior year.

EMPLOYEE BENEFITS

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

Employee statutory benefit rates are as follows:

STRS	17.100%	
PERS	19.721%	Safety PERS Members 43.059%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.050%	
Workers' Comp.	2.750%	
PARS	3.750%	

RESTRICTED MAINTENANCE ACCOUNT (RMA) CONTRIBUTIONS

The contribution amount for the current fiscal year is projected to be \$242.7 million. The residual balance in FY 2019 of \$16.0 million was carried over into the current year and is added to the current year contribution to fund the projected expenditures of \$222.6 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 \$24.8 million in the general fund.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$2,089.0 million, which is \$131.8 million lower than the unaudited actual ending balance for 2018-19.

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,508,720,228.00	2,002,429,643.00	1,698,158,928.00	1,751,264,414.00	1,676,079,753.00	1,440,031,886.00	1,940,430,095.00	2,109,512,443.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	190,212,580.00	190,212,578.00	535,074,128.00	344,238,320.00	336,796,700.00	517,483,640.00	347,615,410.00	309,378,588.00
8020-8079	Property Taxes	18,397,601.00	53,034,650.00	837,445.00	0.00	22,321,874.00	500,998,532.00	149,596,767.00	84,565,285.00
8080-8099	Miscellaneous Funds	0.00	(17,146,660.00)	(58,889,578.00)	718,083.00	(53,640,882.00)	2,701,647.00	(14,151,257.00)	(73,537,927.00)
8100-8299	Federal Revenue	107,969,917.00	3,935,617.00	6,245,875.00	154,394,875.00	21,553,797.00	35,631,453.00	118,836,224.00	17,161,840.00
8300-8599	Other State Revenue	19,858,657.00	34,181,885.00	61,269,105.00	66,513,219.00	128,954,387.00	79,193,870.00	140,363,705.00	48,117,567.00
8600-8799	Other Local Revenue	2,047,163.00	3,008,364.00	8,623,623.00	9,870,364.00	14,652,701.00	2,629,420.00	13,800,951.00	24,597,638.00
8910-8929	Interfund Transfers In	106,071,486.00	121,103,558.00	106,675,239.00	107,975,239.00	102,314,508.00	99,964,935.00	136,365,204.00	97,102,043.00
8930-8979	All Other Financing Sources	9,760,940.00	8,691,712.00	31,982,144.00	7,393,320.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		454,318,344.00	397,021,704.00	691,817,981.00	691,103,420.00	572,953,285.00	1,238,603,497.00	892,427,004.00	507,385,034.00
C. DISBURSEMENTS									
Certificated Salaries		684,467,573.00	456,860,247.00	491,725,718.00	505,394,963.00	585,873,301.00	532,484,851.00	523,706,003.00	523,164,245.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	133,365,390.00	81,698,096.00	76,255,778.00	118,844,393.00	87,364,944.00	98,164,738.00	83,508,349.00	135,428,194.00
5000-5999	Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6599	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000-7499	Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7600-7629	Interfund Transfers Out	122,743,019.00	116,338,209.00	110,475,239.00	112,675,239.00	135,742,907.00	107,555,699.00	116,130,304.00	119,917,629.00
7630-7699	All Other Financing Uses	20,032,947.00	46,395,867.00	(39,744,240.00)	29,373,486.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		960,608,929.00	701,292,419.00	638,712,495.00	766,288,081.00	809,001,152.00	738,205,288.00	723,344,656.00	778,510,068.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	2,686,493.00							
9200-9299	Accounts Receivable	298,124,024.00							
9310	Due From Other Funds	700,000.00							
9320	Stores	20,437,237.00							
9330	Prepaid Expenditures	4,210,033.00							
9340	Other Current Assets	0.00							
9490	Deferred Outflows of Resources	0.00							
SUBTOTAL		326,157,787.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	583,652,767.00							
9610	Due To Other Funds	0.00							
9640	Current Loans	0.00							
9650	Unearned Revenues	30,424,340.00							
9690	Deferred Inflows of Resources	0.00							
SUBTOTAL		614,077,107.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
9910	Suspense Clearing								
TOTAL BALANCE SHEET ITEMS		(287,919,320.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(506,290,585.00)	(304,270,715.00)	53,105,486.00	(75,184,661.00)	(236,047,867.00)	500,398,209.00	169,082,348.00	(271,125,034.00)
F. ENDING CASH (A + E)		2,002,429,643.00	1,698,158,928.00	1,751,264,414.00	1,676,079,753.00	1,440,031,886.00	1,940,430,095.00	2,109,512,443.00	1,838,387,409.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH								
	1,838,387,409.00	1,911,036,135.00	2,139,384,499.00	1,924,473,830.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
8010-8019	486,224,633.00	309,378,590.00	309,378,590.00	428,268,351.00	0.00	0.00	4,304,262,108.00	4,304,262,108.00
8020-8079	5,249,344.00	351,217,731.00	239,721,406.00	206,628,115.00	0.00	0.00	1,632,568,750.00	1,632,568,750.00
8080-8099	0.00	(38,256,349.00)	(22,602,878.00)	(37,470,948.00)	0.00	0.00	(312,276,549.00)	(312,276,549.00)
Miscellaneous Funds								
8100-8299	88,799,489.00	12,418,560.00	3,535,143.00	105,544,862.00	0.00	0.00	676,027,652.00	676,027,652.00
8300-8599	119,604,374.00	58,801,650.00	48,468,287.00	153,318,317.00	539,790.00	0.00	959,184,813.00	959,184,813.00
8600-8799	946,712.00	19,833,989.00	25,574,591.00	24,264,994.00	959,975.00	0.00	150,810,495.00	150,810,495.00
8910-8929	15,633,001.00	104,170,081.00	104,962,423.00	144,555,632.00	(1,226,768,783.00)	0.00	20,124,566.00	20,124,566.00
8930-8979	0.00	0.00	0.00	218,759.00	(57,828,116.00)	0.00	218,759.00	218,759.00
TOTAL RECEIPTS								
	716,457,553.00	817,564,262.00	709,037,562.00	1,025,328,082.00	(1,283,097,134.00)	0.00	7,430,920,594.00	7,430,920,594.00
C. DISBURSEMENTS								
Certificated Salaries								
1000-1999	559,620,602.00	373,044,029.00	699,729,469.00	260,231,092.00	0.00	0.00	6,196,302,093.00	3,013,726,854.00
2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,057,687,040.00
Classified Salaries								
3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,124,888,199.00
Employee Benefits								
4000-4999	79,971,172.00	102,659,256.00	109,641,136.00	202,200,692.00	822,366.00	0.00	1,309,944,504.00	352,788,656.00
Books and Supplies								
5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	944,507,359.00
Capital Outlay								
6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,377,562.00
Other Outgo								
7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17,729,073.00)
Interfund Transfers Out								
7600-7629	4,217,053.00	113,512,613.00	114,577,626.00	136,938,692.00	(1,254,307,085.00)	0.00	56,517,144.00	56,517,144.00
All Other Financing Uses								
7630-7699	0.00	0.00	0.00	0.00	(56,058,060.00)	0.00	0.00	0.00
TOTAL DISBURSEMENTS								
	643,808,827.00	589,215,898.00	923,948,231.00	599,370,476.00	(1,309,542,779.00)	0.00	7,562,763,741.00	7,562,763,741.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
9111-9199					0.00	2,686,493.00	2,686,493.00	
9200-9299					2,199,765.00	298,124,024.00	300,323,789.00	
9310					(700,000.00)	700,000.00	0.00	
9320					0.00	20,437,237.00	20,437,237.00	
9330					0.00	4,210,033.00	4,210,033.00	
9340					0.00	0.00	0.00	
9490					0.00	0.00	0.00	
SUBTOTAL								
	0.00	0.00	0.00	0.00	1,499,765.00	326,157,787.00	327,657,552.00	
Liabilities and Deferred Inflows								
9500-9599					(24,945,880.00)	583,652,767.00	558,706,887.00	
9610					0.00	0.00	0.00	
9640					0.00	0.00	0.00	
9650					0.00	30,424,340.00	30,424,340.00	
9690					0.00	0.00	0.00	
SUBTOTAL								
	0.00	0.00	0.00	0.00	(24,945,880.00)	614,077,107.00	589,131,227.00	
Nonoperating								
9910							0.00	
Suspense Clearing								
9910							0.00	
TOTAL BALANCE SHEET ITEMS								
	0.00	0.00	0.00	0.00	26,445,645.00	(287,919,320.00)	(261,473,675.00)	
E. NET INCREASE/DECREASE (B - C + D)								
	72,648,726.00	228,348,364.00	(214,910,669.00)	425,957,606.00	52,891,290.00	(287,919,320.00)	(393,316,822.00)	(131,843,147.00)
F. ENDING CASH (A + E)								
	1,911,036,135.00	2,139,384,499.00	1,924,473,830.00	2,350,431,436.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							2,115,403,406.00	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,350,431,436.00	1,781,131,055.00	1,452,676,657.00	1,483,485,230.00	1,417,778,317.00	1,191,632,818.00	1,732,462,230.00	1,957,113,465.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	192,565,578.00	192,565,578.00	530,650,193.00	346,618,041.00	346,618,040.00	528,488,744.00	357,752,235.00	318,400,390.00
8020-8079	Property Taxes	33,044,223.00	48,806,529.00	1,025,386.00	0.00	22,170,137.00	497,592,895.00	148,579,854.00	83,990,435.00
8080-8099	Miscellaneous Funds	0.00	(19,731,048.00)	(39,368,542.00)	(28,484,080.00)	(53,495,857.00)	2,694,353.00	(14,113,050.00)	(73,339,382.00)
8100-8299	Revenue	8,463,662.00	1,057,933.00	1,008,089.00	161,961,171.00	26,146,887.00	43,224,477.00	144,160,093.00	20,819,009.00
8300-8599	Other State Revenue	22,266,890.00	32,166,324.00	72,049,411.00	61,915,174.00	113,361,136.00	69,617,694.00	123,390,830.00	42,299,158.00
8600-8799	Other Local Revenue	12,729,533.00	8,316,614.00	26,822,865.00	10,065,767.00	9,936,823.00	1,783,158.00	9,359,204.00	16,681,046.00
8910-8929	Interfund Transfers In	118,663,885.00	147,121,187.00	118,663,885.00	118,663,885.00	118,840,607.00	116,111,525.00	158,391,259.00	112,786,211.00
8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		387,733,771.00	410,303,117.00	710,851,287.00	670,739,958.00	583,577,773.00	1,259,512,846.00	927,520,425.00	521,636,867.00
C. DISBURSEMENTS									
1000-1999	Certificated Salaries	691,782,751.00	540,220,101.00	521,223,130.00	488,079,739.00	585,162,675.00	509,794,584.00	501,389,821.00	500,871,149.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	144,847,277.00	94,548,809.00	72,100,572.00	112,694,560.00	93,527,266.00	105,064,777.00	89,378,184.00	144,947,495.00
5000-5999	Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6599	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000-7499	Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7600-7629	Interfund Transfers Out	120,404,124.00	103,988,605.00	106,719,012.00	115,672,572.00	131,033,331.00	103,824,073.00	112,101,185.00	115,757,109.00
7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		957,034,152.00	738,757,515.00	700,042,714.00	716,446,871.00	809,723,272.00	718,683,434.00	702,869,190.00	761,575,753.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	2,686,493.00							
9200-9299	Accounts Receivable	300,323,789.00							
9310	Due From Other Funds	0.00							
9320	Stores	20,437,237.00							
9330	Prepaid Expenditures	4,210,033.00							
9340	Other Current Assets	0.00							
9490	Deferred Outflows of Resources	0.00							
SUBTOTAL		327,657,552.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	558,706,887.00							
9610	Due To Other Funds	0.00							
9640	Current Loans	0.00							
9650	Unearned Revenues	30,424,340.00							
9690	Deferred Inflows of Resources	0.00							
SUBTOTAL		589,131,227.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
9910	Suspense Clearing								
TOTAL BALANCE SHEET ITEMS		(261,473,675.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(569,300,381.00)	(328,454,398.00)	10,808,573.00	(45,706,913.00)	(226,145,499.00)	540,829,412.00	224,651,235.00	(239,938,886.00)
F. ENDING CASH (A + E)		1,781,131,055.00	1,452,676,657.00	1,463,485,230.00	1,417,778,317.00	1,191,632,818.00	1,732,462,230.00	1,957,113,465.00	1,717,174,579.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	ACTUALS THROUGH THE MONTH OF					June	July	August	September	October	TOTAL	BUDGET
	March	April	May	June	July							
A. BEGINNING CASH												
October	1,717,174,579.00	1,812,564,086.00	2,066,246,991.00	1,691,359,828.00								
B. RECEIPTS												
LCFF/Revenue Limit Sources												
8010-8019	496,405,035.00	318,400,390.00	318,400,390.00	435,609,229.00							4,382,473,843.00	4,382,473,843.00
8020-8079	5,213,660.00	348,830,259.00	238,091,853.00	205,223,519.00							1,632,568,750.00	1,632,568,750.00
8080-8099	0.00	(22,541,853.00)	(22,541,853.00)	(37,369,779.00)							(323,902,297.00)	(323,902,297.00)
8100-8299	107,722,562.00	15,064,943.00	4,288,478.00	128,036,356.00							661,953,660.00	661,953,660.00
8300-8599	105,141,733.00	51,691,314.00	42,607,469.00	134,778,963.00							873,014,318.00	873,014,318.00
8600-8799	642,019.00	13,450,553.00	17,343,573.00	16,455,461.00							143,586,616.00	143,586,616.00
8910-8929	18,158,084.00	120,995,897.00	121,916,220.00	167,904,625.00							245,000,000.00	245,000,000.00
8930-8979	0.00	0.00	0.00	300,000.00							300,000.00	300,000.00
	733,283,093.00	830,280,297.00	720,106,130.00	1,050,938,374.00							7,614,994,890.00	7,614,994,890.00
C. DISBURSEMENTS												
1000-1999	548,230,465.00	357,147,862.00	867,043,063.00	252,183,029.00							6,363,128,369.00	6,363,128,369.00
2000-2999	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
4000-4999	85,592,378.00	109,875,216.00	117,347,854.00	216,413,459.00							1,386,337,847.00	1,386,337,847.00
5000-5999	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
7000-7499	0.00	0.00	0.00	0.00							0.00	0.00
7600-7629	4,070,743.00	109,574,314.00	110,602,376.00	132,187,630.00							52,283,421.00	52,283,421.00
7630-7699	0.00	0.00	0.00	0.00							0.00	0.00
	637,893,586.00	576,597,392.00	1,094,993,293.00	600,784,118.00							7,801,749,637.00	7,801,749,637.00
D. BALANCE SHEET ITEMS												
Assets and Deferred Outflows												
9111-9199											2,686,493.00	2,686,493.00
9200-9299											300,323,790.00	302,052,012.00
9310				1,728,222.00							0.00	0.00
9320				0.00							0.00	0.00
9330				0.00							20,437,237.00	20,437,237.00
9340				0.00							4,210,033.00	4,210,033.00
9490				0.00							0.00	0.00
	0.00	0.00	0.00	1,728,222.00							329,385,775.00	329,385,775.00
Liabilities and Deferred Inflows												
9500-9599											558,706,887.00	538,272,505.00
9610				(20,434,382.00)							0.00	0.00
9640				0.00							0.00	0.00
9650				0.00							30,424,340.00	30,424,340.00
9690				0.00							0.00	0.00
	0.00	0.00	0.00	(20,434,382.00)							568,696,845.00	568,696,845.00
9910											0.00	0.00
	0.00	0.00	0.00	0.00							(239,311,070.00)	(239,311,070.00)
E. NET INCREASE/DECREASE (B - C + D)												
	95,389,507.00	253,682,905.00	(374,887,163.00)	450,154,256.00							(426,065,817.00)	(186,754,747.00)
F. ENDING CASH (A + E)												
	1,812,564,086.00	2,066,246,991.00	1,691,359,828.00	2,141,514,084.00							1,924,365,619.00	1,924,365,619.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS												

**LOS ANGELES UNIFIED SCHOOL DISTRICT
ASSUMPTIONS USED FOR
GENERAL FUND CASH FLOW PROJECTIONS
FIRST INTERIM FINANCIAL REPORT
FY 2019-20**

BALANCES	The balances do not include amounts held in the Payroll Agency Fund.
RECEIPTS	Revenues and other receipts are primarily based on FY 2019-20 Actuals as of October 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 2019 to October 2019.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals as of October 2019 and projected salaries and benefits for the rest of FY 2019-20. Projected no salary increases for all bargaining units with the District.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on FY 2019-20 Actuals as of October 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 2019-20 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)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,624,554,309.00	1.18%	5,691,140,296.00	-1.03%	5,632,318,000.00
2. Federal Revenues	8100-8299	676,027,652.00	-2.08%	661,953,660.00	-0.04%	661,656,852.00
3. Other State Revenues	8300-8599	959,184,813.00	-8.98%	873,014,318.00	-0.41%	869,432,723.00
4. Other Local Revenues	8600-8799	150,810,495.00	-4.79%	143,586,616.00	-5.15%	136,190,006.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,124,566.00	1117.42%	245,000,000.00	-91.84%	20,000,000.00
b. Other Sources	8930-8979	218,759.00	37.14%	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)		7,430,920,594.00	2.48%	7,614,994,890.00	-3.88%	7,319,897,581.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,013,726,854.00		3,118,335,376.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				104,608,522.00		76,607,872.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,013,726,854.00	3.47%	3,118,335,376.00	2.46%	3,194,943,248.00
2. Classified Salaries						
a. Base Salaries				1,057,687,040.00		1,003,238,230.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(54,448,810.00)		(2,170,698.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,057,687,040.00	-5.15%	1,003,238,230.00	-0.22%	1,001,067,532.00
3. Employee Benefits	3000-3999	2,124,888,199.00	5.49%	2,241,554,763.00	2.76%	2,303,410,542.00
4. Books and Supplies	4000-4999	352,788,656.00	37.30%	484,389,680.00	-7.28%	449,114,377.00
5. Services and Other Operating Expenditures	5000-5999	944,507,359.00	-5.64%	891,228,650.00	0.49%	895,571,521.00
6. Capital Outlay	6000-6999	30,377,562.00	-0.21%	30,313,473.00	3.53%	31,383,270.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,076,569.00	-0.12%	8,066,721.00	0.00%	8,066,721.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,805,642.00)	7.19%	(27,660,676.00)	23.22%	(34,084,373.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	56,517,144.00	-7.49%	52,283,421.00	-3.35%	50,530,962.00
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)		7,562,763,741.00	3.16%	7,801,749,638.00	1.26%	7,900,003,800.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(131,843,147.00)		(186,754,748.00)		(580,106,219.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,220,800,907.91		2,088,957,760.91		1,902,203,012.91
2. Ending Fund Balance (Sum lines C and D1)		2,088,957,760.91		1,902,203,012.91		1,322,096,793.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,323,762.21		27,323,762.00		27,323,762.00
b. Restricted	9740	68,021,335.63		65,807,702.30		69,218,228.30
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	87,626,497.00		0.00		0.00
d. Assigned	9780	1,054,733,206.00		956,511,334.00		1,065,116,066.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	79,000,000.00		78,120,518.00		79,983,827.00
2. Unassigned/Unappropriated	9790	772,252,960.07		774,439,696.61		80,454,910.61
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,088,957,760.91		1,902,203,012.91		1,322,096,793.91

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	79,000,000.00		78,120,518.00		79,983,827.00
c. Unassigned/Unappropriated	9790	772,252,960.07		774,439,696.61		80,454,910.61
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)		851,252,960.07		852,560,214.61		160,438,737.61
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.26%		10.93%		2.03%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:	1. Enter the name(s) of the SELPA(s):					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		452,713.05		435,100.25		422,992.21
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,562,763,741.00		7,801,749,638.00		7,900,003,800.00
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)		7,562,763,741.00		7,801,749,638.00		7,900,003,800.00
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)		75,627,637.41		78,017,496.38		79,000,038.00
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)		75,627,637.41		78,017,496.38		79,000,038.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,624,554,309.00	1.18%	5,691,140,296.00	-1.03%	5,632,318,000.00
2. Federal Revenues	8100-8299	8,302,781.00	0.90%	8,377,864.00	0.92%	8,455,200.00
3. Other State Revenues	8300-8599	169,212,190.00	-42.24%	97,728,507.00	-2.32%	95,465,441.00
4. Other Local Revenues	8600-8799	135,107,549.00	-6.40%	126,462,093.00	-3.04%	122,613,190.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,107,426.00	1118.46%	245,000,000.00	-91.84%	20,000,000.00
b. Other Sources	8930-8979	218,759.00	37.14%	300,000.00	0.00%	300,000.00
c. Contributions	8980-8999	(1,176,628,443.00)	7.21%	(1,261,410,911.00)	2.64%	(1,294,674,696.00)
6. Total (Sum lines A1 thru A5c)		4,780,874,571.00	2.65%	4,907,597,849.00	-6.58%	4,584,477,135.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,241,694,868.00		2,345,809,707.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				104,114,839.00		81,340,521.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,241,694,868.00	4.64%	2,345,809,707.00	3.47%	2,427,150,228.00
2. Classified Salaries						
a. Base Salaries				636,154,242.00		587,937,302.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(48,216,940.00)		(1,031,672.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	636,154,242.00	-7.58%	587,937,302.00	-0.18%	586,905,630.00
3. Employee Benefits	3000-3999	1,293,508,367.00	4.23%	1,348,191,617.00	3.62%	1,397,036,571.00
4. Books and Supplies	4000-4999	244,111,801.00	47.22%	359,387,310.00	-9.66%	324,687,174.00
5. Services and Other Operating Expenditures	5000-5999	458,658,223.00	4.21%	477,946,357.00	0.36%	479,672,822.00
6. Capital Outlay	6000-6999	22,370,436.00	0.22%	22,420,336.00	5.31%	23,610,633.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,076,569.00	-0.12%	8,066,721.00	0.00%	8,066,721.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(104,084,320.42)	5.59%	(109,903,807.00)	17.98%	(129,666,861.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	56,517,144.00	-7.49%	52,283,421.00	-3.35%	50,530,962.00
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)		4,857,007,329.58	4.84%	5,092,138,964.00	1.49%	5,167,993,880.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(76,132,758.58)		(184,541,115.00)		(583,516,745.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,097,047,747.19		2,020,914,988.61		1,836,373,873.61
2. Ending Fund Balance (Sum lines C and D1)		2,020,914,988.61		1,836,373,873.61		1,252,857,128.61
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,302,325.54		27,302,325.00		27,302,325.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	87,626,497.00		0.00		0.00
d. Assigned	9780	1,054,733,206.00		956,511,334.00		1,065,116,066.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	79,000,000.00		78,120,518.00		79,983,827.00
2. Unassigned/Unappropriated	9790	772,252,960.07		774,439,696.61		80,454,910.61
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,020,914,988.61		1,836,373,873.61		1,252,857,128.61

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	79,000,000.00		78,120,518.00		79,983,827.00
c. Unassigned/Unappropriated	9790	772,252,960.07		774,439,696.61		80,454,910.61
(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)						
		851,252,960.07		852,560,214.61		160,438,737.61
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	667,724,871.00	-2.12%	653,575,796.00	-0.06%	653,201,652.00
3. Other State Revenues	8300-8599	789,972,623.00	-1.86%	775,285,811.00	-0.17%	773,967,282.00
4. Other Local Revenues	8600-8799	15,702,946.00	9.05%	17,124,523.00	-20.72%	13,576,816.00
5. Other Financing Sources						
a. Transfers In	8900-8929	17,140.00	-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	1,176,628,443.00	7.21%	1,261,410,911.00	2.64%	1,294,674,696.00
6. Total (Sum lines A1 thru A5c)		2,650,046,023.00	2.16%	2,707,397,041.00	1.04%	2,735,420,446.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				772,031,986.00		772,525,669.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				493,683.00		(4,732,649.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	772,031,986.00	0.06%	772,525,669.00	-0.61%	767,793,020.00
2. Classified Salaries						
a. Base Salaries				421,532,798.00		415,300,928.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,231,870.00)		(1,139,026.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	421,532,798.00	-1.48%	415,300,928.00	-0.27%	414,161,902.00
3. Employee Benefits	3000-3999	831,379,832.00	7.46%	893,363,146.00	1.46%	906,373,971.00
4. Books and Supplies	4000-4999	108,676,855.00	15.02%	125,002,370.00	-0.46%	124,427,203.00
5. Services and Other Operating Expenditures	5000-5999	485,849,136.00	-14.94%	413,282,293.00	0.63%	415,898,699.00
6. Capital Outlay	6000-6999	8,007,126.00	-1.42%	7,893,137.00	-1.53%	7,772,637.00
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	78,278,678.42	5.06%	82,243,131.00	16.22%	95,582,488.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,705,756,411.42	0.14%	2,709,610,674.00	0.83%	2,732,009,920.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(55,710,388.42)		(2,213,633.00)		3,410,526.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		123,753,160.72		68,042,772.30		65,829,139.30
2. Ending Fund Balance (Sum lines C and D1)		68,042,772.30		65,829,139.30		69,239,665.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	21,436.67		21,437.00		21,437.00
b. Restricted	9740	68,021,335.63		65,807,702.30		69,218,228.30
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		68,042,772.30		65,829,139.30		69,239,665.30
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

See attached

2019-20 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2020-21 and 2021-22**

Major Revenue Assumptions

	<u>2020-21</u>	<u>2021-22</u>
1. Norm Enrollment		
Non-charter schools	412,859	400,198
Locally-funded charter schools	43,047	43,047
Total	<u>455,906</u>	<u>443,245</u>
2. Estimated Funded Average Daily Attendance		
Non-charter schools	406,601.69	388,787.91
Locally-funded charter schools	41,100.67	41,100.67
Total	<u>447,702.36</u>	<u>429,888.58</u>
3. Funded COLA		
LCFF	3.00%	2.80%
Special Education (AB602)	3.00%	2.80%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades K-3	\$8,758	\$9,003
Grades 4-6	\$8,053	\$8,278
Grades 7-8	\$8,292	\$8,524
Grades 9-12	\$9,859	\$10,135
5. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	85.07%	85.46%
Locally-funded charter schools (total)	46.22%	46.55%
6. Gap Funding Percentage (DOF)	100%	100%
7. LCFF Revenue (in millions)		
Non-charter schools	\$5,282.9	\$5,212.1
Locally-funded charter schools	408.2	\$420.2
Total	<u>\$5,691.1</u>	<u>\$5,632.3</u>
8. Education Protection Act (in millions)		
Non-charter schools	\$723.7	\$723.7
Locally-funded charter schools	\$47.0	\$47.0
Total	<u>\$770.7</u>	<u>\$770.7</u>

2019-20 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2020-21 and 2021-22**

<u>Major Revenue Assumptions (continued)</u>	<u>2020-21</u>	<u>2021-22</u>
9. California State Lottery – Rates Per ADA		
Unrestricted	\$153.00	\$153.00
Restricted	\$54.00	\$54.00
10. Mandate Block Grant		
Non-charter schools – K-8	\$33.15	\$34.08
Non-charter schools – 9-12	\$63.80	\$65.59
Locally-funded charter schools – K-8	\$17.37	\$17.86
Locally-funded charter schools – 9-12	\$48.28	\$49.63
11. Interfund transfer of \$225 million in FY 2020-21 from the Health and Welfare Fund to the General Fund in accordance with the 2019-20 Fiscal Stabilization Plan. The transfer represents healthcare savings from the 50-State Medicare Advantage Plan of \$125 million and health benefit savings of \$100 million.		

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:

<u>Certificated Salaries</u>	Amounts (in millions)
School Staff and Resources	\$149.2
Step and Column Salary Adjustment	29.7
Salary Increase	0.1
Federal, State, and Local Grants	(9.1)
Reduced Cost from Enrollment Decline	(25.5)
2019-20 One-time Items	(39.8)
Total 2020-21 Known Changes	<u>\$104.6</u>

2019-20 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2020-21 and 2021-22**

Major Expenditure Assumptions for 2020-21 (continued)

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

<u>Classified Salaries</u>	Amounts <u>(in millions)</u>
Reduced Cost from Enrollment Decline	\$(0.7)
Federal, State, and Local Grants	(2.2)
School Staff and Resources	(25.2)
2019-20 One-time Items	(26.3)
Total 2020-21 Known Changes	<u>\$(54.4)</u>

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 18.4%, an increase of 1.3% from prior year. Employer contribution rate to CalPERS is 22.7%, an increase of 2.979% 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.

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:

- a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$1.3 million. Inflation is based on a 3.14% 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 \$2.4 million
- c. Exclusion of 2019-20 onetime items of \$138 million which are mostly expenditure related to Proposition 39 California Clean Energy Jobs Act, expenditures of carryover, and various IT projects.
- d. Lower textbook allocation of \$24.1 million
- e. Band drill uniforms of \$5 million
- f. Expenditures of carryover of \$55.2 million which are mostly White Fleet Replacement Plan, Beaudry building improvements, and athletics school uniform
- g. IT Business & Instructional Governance of \$5 million

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.

6. **Reserve for Economic Uncertainties** at \$78.1 million is 1% of total General Fund Expenditures and Other Financing Uses.

2019-20 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2020-21 and 2021-22**

Major Expenditure Assumptions for 2020-21 (continued)

7. **Indirect Cost Rate** is at 4.27%.
8. **Undesignated Balance** of \$774.4 million is a result of the fiscal stabilization plan.

Major Expenditure Assumptions for 2021-22

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

<u>Certificated Salaries</u>	Amounts (in millions)
School Staff and Resources	\$72.3
Step and Column Salary Adjustment	29.5
Federal, State, and Local Grants	(4.7)
Reduced Cost from Enrollment Decline	(20.5)
Total 2021-22 Known Changes	<u>\$76.6</u>

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

<u>Classified Salaries</u>	Amounts (in millions)
School Staff and Resources	\$0.6
Reduced Cost from Enrollment Decline	(0.5)
Federal, State, and Local Grants	(1.1)
2020-21 One-time Items	(1.2)
Total 2021-22 Known Changes	<u>\$(2.2)</u>

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 18.1%, a decrease of 0.30% from prior year. Employer contribution rate to CalPERS is 24.6%, an increase of 1.9% 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 2021-22.

2019-20 First Interim

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2020-21 and 2021-22**

Major Expenditure Assumptions for 2021-22 (continued)

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$3.2 million. Inflation is based on a 3.02% California CPI for 2021-22.
 - b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA which totals to \$3.5 million
 - c. Exclusion of 2020-21 onetime items of \$71.6 million which are mostly expenditures of carryovers, band drill uniforms, and IT Business & Instructional Governance
 - d. Lower textbook allocation of \$35.7 million
 - e. Board election expenditures of \$5 million
 - f. Athletic uniforms of \$9.9 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 \$80 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 5.15%.
8. **Undesignated Balance** of \$80.5 million is a result of 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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	409,976.00	412,691.88		
Charter School	41,101.00	40,974.50		
Total ADA	451,077.00	453,666.38	0.6%	Met
1st Subsequent Year (2020-21)				
District Regular	403,494.75	406,255.92		
Charter School	41,100.67	41,100.67		
Total ADA	444,595.42	447,356.59	0.6%	Met
2nd Subsequent Year (2021-22)				
District Regular	388,420.80	388,442.14		
Charter School	41,100.67	41,100.67		
Total ADA	429,521.47	429,542.81	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	430,964	433,818		
Charter School	43,047	42,915		
Total Enrollment	474,011	476,733	0.6%	Met
1st Subsequent Year (2020-21)				
District Regular	415,124	415,124		
Charter School	43,047	43,047		
Total Enrollment	458,171	458,171	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	402,387	402,387		
Charter School	43,047	43,047		
Total Enrollment	445,434	445,434	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

CBEDS enrollment includes nonpublic schools.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	448,888	478,906	
Charter School	41,278	42,974	
Total ADA/Enrollment	490,166	521,880	93.9%
Second Prior Year (2017-18)			
District Regular	437,684	460,516	
Charter School	40,294	42,073	
Total ADA/Enrollment	477,978	502,589	95.1%
First Prior Year (2018-19)			
District Regular	412,375	446,609	
Charter School	38,776	41,979	
Total ADA/Enrollment	451,151	488,588	92.3%
Historical Average Ratio:			93.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.3%

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 (2019-20)				
District Regular	411,739	433,818		
Charter School	40,975	42,915		
Total ADA/Enrollment	452,714	476,733	95.0%	Not Met
1st Subsequent Year (2020-21)				
District Regular	394,000	415,124		
Charter School	41,101	43,047		
Total ADA/Enrollment	435,101	458,171	95.0%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	381,892	402,387		
Charter School	41,101	43,047		
Total ADA/Enrollment	422,993	445,434	95.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

There was a 6-day teacher strike in 2018-19 that affected student attendance. Consequently, this resulted to a lower historical average of 94% from a usual historical average of 95%.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2019-20)	5,892,257,632.00	5,928,895,288.00	0.6%	Met
1st Subsequent Year (2020-21)	5,973,311,134.00	6,015,042,598.00	0.7%	Met
2nd Subsequent Year (2021-22)	5,960,656,402.00	5,971,416,690.00	0.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	3,820,023,938.74	4,289,914,728.90	89.0%
Second Prior Year (2017-18)	3,913,672,473.68	4,454,302,838.32	87.9%
First Prior Year (2018-19)	4,109,881,793.33	4,644,460,948.96	88.5%
	Historical Average Ratio:		88.5%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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 (2019-20)	4,171,357,477.00	4,800,490,185.58	86.9%	Met
1st Subsequent Year (2020-21)	4,281,938,626.00	5,039,855,543.00	85.0%	Not Met
2nd Subsequent Year (2021-22)	4,411,092,429.00	5,117,462,918.00	86.2%	Met

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

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

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

Explanation:
(required if NOT met)

The 2020-21 includes onetime expenditures that are placed in objects 4000-4999 and 5000-5999.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	767,793,001.00	676,027,652.00	-12.0%	Yes
1st Subsequent Year (2020-21)	765,985,800.00	661,953,660.00	-13.6%	Yes
2nd Subsequent Year (2021-22)	765,804,002.00	661,656,852.00	-13.6%	Yes

Explanation:
(required if Yes)

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

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	873,459,191.00	959,184,813.00	9.8%	Yes
1st Subsequent Year (2020-21)	872,167,554.00	873,014,318.00	0.1%	No
2nd Subsequent Year (2021-22)	868,315,576.00	869,432,723.00	0.1%	No

Explanation:
(required if Yes)

The FY 20 projections include the Special Education Early Intervention Preschool Grant of \$68.3 million, as well as the Classified Employees Summer Assistance Program of \$5.7million. In addition, the District's ASES program was awarded \$6M more than the prior year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	142,358,623.00	150,810,495.00	5.9%	Yes
1st Subsequent Year (2020-21)	144,058,328.00	143,586,616.00	-0.3%	No
2nd Subsequent Year (2021-22)	132,742,911.00	136,190,006.00	2.6%	No

Explanation:
(required if Yes)

Mainly due to projected higher charter fees and interest income. In addition, the Family Source Center Programs contract (\$1.3M) was renewed for FY19-20.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	698,548,795.88	352,788,656.00	-49.5%	Yes
1st Subsequent Year (2020-21)	458,332,115.00	484,389,680.00	5.7%	Yes
2nd Subsequent Year (2021-22)	616,825,730.00	449,114,377.00	-27.2%	Yes

Explanation:
(required if Yes)

Projections in 2019-20 are lower mainly due to unexpended balances carrying over from the prior year and unimplemented budgets being in the 4000 objects initially and later transferred to the objects where they will be expended. Projection in 2020-21 is higher due to a change in treatment of the health & welfare savings included in the Fiscal Stabilization Plan. It was initially projected to be an expenditure reduction temporarily placed in objects 4000-4999 but is now reflected as a Transfers In. This increase is partially negated by lower expenditure projection in Specially Funded Programs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	862,023,063.00	944,507,359.00	9.6%	Yes
1st Subsequent Year (2020-21)	847,721,610.00	891,228,650.00	5.1%	Yes
2nd Subsequent Year (2021-22)	868,190,681.00	895,571,521.00	3.2%	No

Explanation:
(required if Yes)

Projections in 2019-20 are higher mainly due to Prop 39 contract charges mostly being projected in the 5000 objects, while the budget is mostly in the 6000 objects. Projection in 2020-21 is higher due to additional onetime expenditures placed in objects 5000-5999.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	1,783,610,815.00	1,786,022,960.00	0.1%	Met
1st Subsequent Year (2020-21)	1,782,211,682.00	1,678,554,594.00	-5.8%	Not Met
2nd Subsequent Year (2021-22)	1,766,862,489.00	1,667,279,581.00	-5.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	1,560,571,858.88	1,297,296,015.00	-16.9%	Not Met
1st Subsequent Year (2020-21)	1,306,053,725.00	1,375,618,330.00	5.3%	Not Met
2nd Subsequent Year (2021-22)	1,485,016,411.00	1,344,685,898.00	-9.4%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

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

Explanation:

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

The FY 20 projections include the Special Education Early Intervention Preschool Grant of \$68.3 million, as well as the Classified Employees Summer Assistance Program of \$5.7million. In addition, the District's ASES program was awarded \$6M more than the prior year.

Explanation:

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

Mainly due to projected higher charter fees and interest income. In addition, the Family Source Center Programs contract (\$1.3M) was renewed for FY19-20.

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

Explanation:

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

Projections in 2019-20 are lower mainly due to unexpended balances carrying over from the prior year and unimplemented budgets being in the 4000 objects initially and later transferred to the objects where they will be expended. Projection in 2020-21 is higher due to a change in treatment of the health & welfare savings included in the Fiscal Stabilization Plan. It was initially projected to be an expenditure reduction temporarily placed in objects 4000-4999 but is now reflected as a Transfers In. This increase is partially negated by lower expenditure projection in Specially Funded Programs.

Explanation:

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

Projections in 2019-20 are higher mainly due to Prop 39 contract charges mostly being projected in the 5000 objects, while the budget is mostly in the 6000 objects. Projection in 2020-21 is higher due to additional onetime expenditures placed in objects 5000-5999.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	226,882,912.00	242,718,029.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		242,700,889.00	

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

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

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

8. CRITERION: Deficit Spending

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

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.3%	10.9%	2.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.8%	3.6%	0.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2019-20)	(76,132,758.58)	4,857,007,329.58	1.6%	Met
1st Subsequent Year (2020-21)	(184,541,115.00)	5,092,138,964.00	3.6%	Met
2nd Subsequent Year (2021-22)	(583,516,745.00)	5,167,993,880.00	11.3%	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 2021-22 is due to structural deficit. Undesignated balances beginning 2019-20 are used to balance the outyears.

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 (2019-20)	2,088,957,760.91	Met
1st Subsequent Year (2020-21)	1,902,203,012.91	Met
2nd Subsequent Year (2021-22)	1,322,096,793.91	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2019-20)	2,350,431,436.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	452,713	435,100	422,992
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,562,763,741.00	7,801,749,638.00	7,900,003,800.00
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)	7,562,763,741.00	7,801,749,638.00	7,900,003,800.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	75,627,637.41	78,017,496.38	79,000,038.00
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	75,627,637.41	78,017,496.38	79,000,038.00

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	79,000,000.00	78,120,518.00	79,983,827.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	772,252,960.07	774,439,696.61	80,454,910.61
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)	851,252,960.07	852,560,214.61	160,438,737.61
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.26%	10.93%	2.03%
District's Reserve Standard (Section 10B, Line 7):	75,627,637.41	78,017,496.38	79,000,038.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The positive reserve level in 2021-22 is a result of the fiscal stabilization plan.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(1,271,906,229.00)	(1,176,628,443.00)	-7.5%	(95,277,786.00)	Not Met
1st Subsequent Year (2020-21)	(1,285,551,840.00)	(1,261,410,911.00)	-1.9%	(24,140,929.00)	Met
2nd Subsequent Year (2021-22)	(1,289,331,389.00)	(1,294,674,696.00)	0.4%	5,343,307.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	20,000,000.00	20,124,566.00	0.6%	124,566.00	Met
1st Subsequent Year (2020-21)	20,000,000.00	245,000,000.00	1125.0%	225,000,000.00	Not Met
2nd Subsequent Year (2021-22)	20,000,000.00	20,000,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	56,452,677.00	56,517,144.00	0.1%	64,467.00	Met
1st Subsequent Year (2020-21)	46,441,193.00	52,283,421.00	12.6%	5,842,228.00	Not Met
2nd Subsequent Year (2021-22)	41,190,794.00	50,530,962.00	22.7%	9,340,168.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Mainly due to lower special education expenditures. The \$68.3 million Special Education Early Intervention Preschool Grant was used to absorb expenditures for special ed preschool pupils that otherwise would have been part of the encroachment in special ed. The grant was not known during budget adoption.

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

Explanation:
(required if NOT met)

In accordance with the 2019-20 Fiscal Stabilization Plan, there will be a fund transfer of \$225 million in 2020-21 from the Health & Welfare Fund to the General Fund. The \$225 million transfer represents healthcare savings from the 50-State Medicare Advantage Plan of \$125 million and health benefit savings of \$100 million.

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

Explanation:
(required if NOT met)

FY 2020-21 & FY 2021-22 are higher due to more encroachment by the Child Development Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	499,501
Certificates of Participation	17	Various Funds	Fund 56 - Objects 7438 & 7439	185,554,146
General Obligation Bonds	25	Tax Levy	Fund 51 - Objects 7433 & 7434	10,891,317,718
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				77,117,341

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

Children Center Facilities Revolving L	2	Child Development Fund	Fund 12 - Objects 7438 & 7439	158,400
Retirement Bonus		Various Funds	Various	45,660,124
Arbitrage Payable		Bond Funds	Fund 21 - Object 5800	2,294,902
TOTAL:				11,202,602,132

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	423,095	325,715	103,538	81,762
Certificates of Participation	24,500,897	24,412,237	34,322,029	17,531,793
General Obligation Bonds	926,976,389	920,627,114	917,757,469	922,939,669
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	82,157,026	75,875,177	76,411,734	77,350,338

Other Long-term Commitments (continued):

Children Center Facilities Revolving Loan	79,200	79,200	79,200	0
Retirement Bonus	5,159,350	5,262,537	5,367,788	5,475,144
Arbitrage Payable	0	2,294,902		
Total Annual Payments:	1,039,295,957	1,028,876,882	1,034,041,758	1,023,378,706
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First 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	411,629,944.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	14,968,509,978.00	14,801,009,570.00
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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	835,014,985.00	835,014,985.00
1st Subsequent Year (2020-21)	835,014,985.00	835,014,985.00
2nd Subsequent Year (2021-22)	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 (2019-20)	285,869,430.00	242,218,957.00
1st Subsequent Year (2020-21)	288,616,646.00	288,616,646.00
2nd Subsequent Year (2021-22)	291,909,488.00	291,909,488.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	0.00	N/A
1st Subsequent Year (2020-21)	0.00	N/A
2nd Subsequent Year (2021-22)	0.00	N/A
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	37,042	38,904
1st Subsequent Year (2020-21)	37,412	37,412
2nd Subsequent Year (2021-22)	37,786	37,786

4. Comments:

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	616,793,001.00	605,164,648.00
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 (2019-20)
 - 1st Subsequent Year (2020-21)
 - 2nd Subsequent Year (2021-22)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2019-20)
 - 1st Subsequent Year (2020-21)
 - 2nd Subsequent Year (2021-22)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)	165,901,661.00	164,661,661.00
1st Subsequent Year (2020-21)	127,123,687.00	127,123,687.00
2nd Subsequent Year (2021-22)	155,638,294.00	155,638,294.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)	165,901,661.00	164,661,661.00
1st Subsequent Year (2020-21)	127,123,687.00	127,123,687.00
2nd Subsequent Year (2021-22)	155,638,294.00	155,638,294.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	34,115.4	33,978.5	33,524.5	33,161.5

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

Total cost of salary settlement

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

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

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Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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7. Amount included for any tentative salary schedule increases

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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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

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

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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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
30,066,372	29,694,448	29,494,381

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	16,484.5	17,397.1	17,378.1	17,366.1

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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

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

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	5,457.2	5,473.8	5,473.8	5,473.8

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
