



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

| | |
|---------------------------|--|
| Report Number: | 402-14/15 |
| Date: | March 10, 2015 |
| Subject: | 2014-15 Second Interim Report and Multi-Year Projections and Fiscal Stabilization Plan for Fiscal Year 2015-16 (Revised) |
| Responsible Staff: | |
| Name | Megan K. Reilly |
| Office/Division | Office of the Chief Financial Officer |
| Telephone No. | 213-241-7888 |

BOARD REPORT

Action Proposed: Staff requests that the Board approve the 2014-15 Second Interim Financial Report, which contains a “qualified” certification (enclosed herewith as attachment “A”), and attached 2015-16 Fiscal Stabilization Plan (Attachment “B”).

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

Background: Under Education Code Sections 35035(g), 42130 and 42131, District staff must prepare and submit interim financial reports to the governing board at intervals throughout the fiscal year. The reports are provided to the County Superintendent of Schools, the State Controller, and the State Superintendent of Public Instruction. As part of the first and second interim financial reports, the Board certifies 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 and subsequent fiscal year.

In addition, the Los Angeles County of Education (LACOE) has requested that the Board adopt a fiscal stabilization plan that would address the projected deficit for fiscal years 2015-16 and 2016-17.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Expected Outcomes: The District will file its Second Interim Financial Report and be in compliance with Education Code Requirements, including a Fiscal Stabilization Plan, as requested by LACOE.

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

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

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

A district with a qualified or negative certification at the second interim period may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District repayment of the debt is 'probable.' LACOE may also impose various restrictions on districts that fail to deal with financial issues raised in interim reports.

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

Policy Implications: Certification of the District's 2014-15 Second Interim Financial Report and submission of the 2015-16 Fiscal Stabilization Plan will comply with Education Code and LACOE requirements.

Budget Impact: This report includes the required budget adjustments to restore and maintain reserves at the required level without using balancing methods not within the District's control.

Issues and Analysis: None

Attachments: Attachment A – 2014-15 Second Interim Financial Report
Attachment B - 2015-16 Fiscal Stabilization Plan

☒ **Informative**

**Desegregation
Impact Statement**



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Respectfully submitted,

A handwritten signature in black ink, appearing to read "R. Cortines".

RAMON C. CORTINES
Superintendent

APPROVED BY:

A handwritten signature in black ink, appearing to read "Michelle King".

MICHELLE KING
Chief Deputy Superintendent

REVIEWED BY:

A handwritten signature in blue ink, appearing to read "David Holmquist".

DAVID HOLMQUIST
General Counsel

APPROVED &
PRESENTED BY:

A handwritten signature in black ink, appearing to read "Megan K. Reilly".

MEGAN K. REILLY
Chief Financial Officer
Office of the Chief Financial Officer

☒ Approved as to form.

A handwritten signature in black ink, appearing to read "Tony Atienza".

TONY ATIENZA
Director of Budget Services and
Financial Planning

☒ Approved as to budget impact statement.



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2014-15

**Second Interim
Financial Report**

March 10, 2015

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: [Signature]
District Superintendent or Designee

Date: March 10, 2015

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2015

Signed: [Signature]
President of the Governing Board
Executive Officer of the Board

CERTIFICATION OF FINANCIAL CONDITION

☐ POSITIVE CERTIFICATION

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

☒ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: V. Luis Buendia

Telephone: (213) 241-7889

Title: Controller

E-mail: luis.buendia@lausd.net

Criteria and Standards Review Summary

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

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

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|------------------------------------|---------------------------------------|--|-----|---------|
| 2 | Enrollment | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | X | |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios. | | X |
| 4 | Local Control Funding Formula (LCFF) | Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | | X |
| 5 | Salaries and Benefits | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | | X |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | | X |
| 6b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | X | |
| 7a | Deferred Maintenance | AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated. | | |
| 7b | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | X | |
| 9a | Fund Balance | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years. | X | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | X | |
| 10 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|---|---|-----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment? • 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 |
| | | | | X |
| | | | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities? | | X |
| | | | X | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities? | | X |
| | | | | X |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b) | | X |
| | | | | X |
| | | | X | |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3) | n/a | |
| | | | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

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

Second Interim Financial Report
FY 2014-2015

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2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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Form 011

| 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 | 4,672,872,836.00 | 4,727,174,368.00 | 2,652,149,181.60 | 4,729,866,450.00 | 2,692,082.00 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 727,899,970.00 | 780,246,120.00 | 242,191,228.67 | 620,491,089.00 | (159,755,031.00) | -20.5% |
| 3) Other State Revenue | | 8300-8599 | 705,238,791.00 | 774,627,181.00 | 428,173,734.15 | 762,485,993.00 | (12,141,188.00) | -1.6% |
| 4) Other Local Revenue | | 8600-8799 | 117,056,616.00 | 128,375,196.00 | 57,969,164.03 | 121,385,958.00 | (6,989,238.00) | -5.4% |
| 5) TOTAL, REVENUES | | | 6,223,068,213.00 | 6,410,422,865.00 | 3,380,483,308.45 | 6,234,229,490.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,694,569,709.00 | 2,779,393,968.00 | 1,515,704,917.09 | 2,684,570,066.00 | 94,823,902.00 | 3.4% |
| 2) Classified Salaries | | 2000-2999 | 828,596,250.00 | 881,691,149.00 | 481,563,681.48 | 859,775,902.00 | 21,915,247.00 | 2.5% |
| 3) Employee Benefits | | 3000-3999 | 1,472,669,824.00 | 1,440,504,063.00 | 777,419,250.27 | 1,438,504,604.00 | 1,999,459.00 | 0.1% |
| 4) Books and Supplies | | 4000-4999 | 526,632,344.00 | 549,112,591.07 | 79,645,523.56 | 303,717,662.21 | 245,394,928.86 | 44.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 724,582,681.00 | 778,485,025.50 | 218,182,656.76 | 770,715,306.00 | 7,769,719.50 | 1.0% |
| 6) Capital Outlay | | 6000-6999 | 12,481,330.00 | 18,471,762.00 | 3,123,212.08 | 5,476,611.00 | 12,995,151.00 | 70.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 2,091,898.00 | 8,391,898.00 | 59,901.56 | 8,536,935.00 | (145,037.00) | -1.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (25,030,794.00) | (28,823,597.00) | (12,131,759.06) | (29,092,219.00) | 268,622.00 | -0.9% |
| 9) TOTAL, EXPENDITURES | | | 6,236,593,242.00 | 6,427,226,859.57 | 3,063,567,383.72 | 6,042,204,867.21 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (13,525,029.00) | (16,803,994.57) | 316,915,924.73 | 192,024,622.79 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 756,691.00 | 0.00 | 756,683.00 | (8.00) | 0.0% |
| b) Transfers Out | | 7600-7629 | 153,843,419.00 | 152,543,788.00 | 38,569,492.57 | 150,199,237.00 | 2,344,551.00 | 1.5% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 1,500,000.00 | 1,500,000.00 | 257,065.00 | 3,241,080.00 | 1,741,080.00 | 116.1% |
| 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 | | | (152,343,419.00) | (150,287,097.00) | (38,312,427.57) | (146,201,474.00) | | |

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (165,868,448.00) | (167,091,091.57) | 278,603,497.16 | 45,823,148.79 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 700,250,290.57 | 700,250,290.57 | | 700,250,290.57 | 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) | | | 700,250,290.57 | 700,250,290.57 | | 700,250,290.57 | | |
| d) Other Restatements | | 9795 | (45,051,128.03) | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 655,199,162.54 | 700,250,290.57 | | 700,250,290.57 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 489,330,714.54 | 533,159,199.00 | | 746,073,439.36 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,672,987.00 | 2,672,987.00 | | 2,670,362.38 | | |
| Stores | | 9712 | 15,817,844.00 | 15,817,844.00 | | 16,958,034.27 | | |
| Prepaid Expenditures | | 9713 | 22,463.00 | 22,463.00 | | 3,209.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 77,948,325.96 | 76,041,941.00 | | 119,737,677.66 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 102,940,473.00 | | 102,400,000.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 303,153,688.00 | 270,287,711.00 | | 393,877,568.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 65,375,780.00 | 65,375,780.00 | | 65,375,780.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 24,339,626.58 | 0.00 | | 45,050,808.05 | | |

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,334,065,092.00 | 3,321,911,913.00 | 1,888,852,872.00 | 3,304,539,648.00 | (17,372,265.00) | -0.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 559,197,696.00 | 614,264,011.00 | 307,132,015.00 | 614,264,011.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 7,173,822.00 | 6,706,661.00 | 3,283,694.16 | 6,706,661.00 | 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 | 5,996,526.00 | 5,401,012.00 | 5,533,074.29 | 5,401,012.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 854,053,809.00 | 869,718,409.00 | 464,663,199.80 | 921,901,514.00 | 52,183,105.00 | 6.0% |
| Unsecured Roll Taxes | | 8042 | 32,808,909.00 | 33,891,637.00 | 32,884,839.46 | 33,891,637.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 65,420,741.00 | 2,441,741.00 | 33,146,069.25 | 47,524,161.00 | 45,082,420.00 | 1846.3% |
| Supplemental Taxes | | 8044 | 14,742,932.00 | 17,330,234.00 | 11,144,500.40 | 23,395,816.00 | 6,065,582.00 | 35.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (5,434,080.00) | 26,846,346.00 | 10,247,314.02 | 550,918.00 | (26,295,428.00) | -97.9% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 30,723,523.00 | 52,465,802.00 | 17,005,775.43 | 6,318,143.00 | (46,147,659.00) | -88.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 2,624,781.27 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 6.00 | 8.00 | 307.53 | 308.00 | 300.00 | 3750.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | (3.00) | (4.00) | (153.67) | (154.00) | (150.00) | 3750.0% |
| Subtotal, LCFF Sources | | | 4,898,748,973.00 | 4,950,977,770.00 | 2,776,518,288.94 | 4,964,493,675.00 | 13,515,905.00 | 0.3% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | (66,090,689.00) | (66,422,724.00) | (38,746,057.00) | (66,422,724.00) | 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 | (159,785,448.00) | (157,380,678.00) | (85,623,050.34) | (168,204,501.00) | (10,823,823.00) | 6.9% |
| 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 | | | 4,672,872,836.00 | 4,727,174,368.00 | 2,652,149,181.60 | 4,729,866,450.00 | 2,692,082.00 | 0.1% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 124,185,566.00 | 125,995,899.00 | 36,542,685.00 | 121,561,744.00 | (4,434,155.00) | -3.5% |
| Special Education Discretionary Grants | | 8182 | 27,489,459.00 | 29,271,248.00 | 4,605,568.54 | 28,344,315.00 | (926,933.00) | -3.2% |
| Child Nutrition Programs | | 8220 | 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 | 42,999.00 | 36,285.00 | 36,285.10 | 3,811.00 | (32,474.00) | -89.5% |
| Interagency Contracts Between LEAs | | 8285 | 2,532,812.00 | 4,416,925.00 | 1,620,245.58 | 3,611,484.00 | (805,441.00) | -18.2% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants | | | | | | | | |
| Low-Income and Neglected | 3010 | 8290 | 358,742,410.00 | 371,886,793.00 | 132,618,275.55 | 275,141,750.00 | (96,745,043.00) | -26.0% |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | 1,158,381.00 | 1,224,888.00 | 391,544.85 | 794,268.00 | (430,620.00) | -35.2% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | 49,925,018.00 | 45,697,560.00 | 6,487,568.32 | 42,255,432.00 | (3,442,128.00) | -7.5% |

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 18,719,230.00 | 21,228,830.00 | 11,274,214.67 | 17,046,468.00 | (4,182,362.00) | -19.7% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | 27,906,588.00 | 68,173,067.00 | 27,263,769.13 | 51,641,201.00 | (16,531,866.00) | -24.2% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 6,389,396.00 | 7,726,139.00 | 173,749.81 | 6,560,517.00 | (1,165,622.00) | -15.1% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 110,808,111.00 | 104,588,486.00 | 21,177,322.12 | 73,530,099.00 | (31,058,387.00) | -29.7% |
| TOTAL, FEDERAL REVENUE | | | 727,899,970.00 | 780,246,120.00 | 242,191,228.67 | 620,491,089.00 | (159,755,031.00) | -20.5% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 349,221,639.00 | 361,927,527.00 | 199,824,467.00 | 361,927,899.00 | 372.00 | 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 | 5,640,924.00 | 5,677,692.00 | 2,864,765.00 | 5,688,714.00 | 11,022.00 | 0.2% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 1.00 | 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 | 18,406,213.00 | 53,801,507.00 | 50,078,373.00 | 53,617,900.00 | (183,607.00) | -0.3% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 98,695,740.00 | 102,818,160.00 | 26,546,353.22 | 106,818,468.00 | 4,000,308.00 | 3.9% |
| 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% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 77,714,389.00 | 78,447,453.00 | 53,277,031.50 | 76,500,749.00 | (1,946,704.00) | -2.5% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 2,013,644.00 | 2,375,936.00 | 495,214.40 | 1,635,954.00 | (739,982.00) | -31.1% |
| California Clean Energy Jobs Act | 6230 | 8590 | 30,000,000.00 | 20,364,186.00 | 4,695,862.00 | 24,014,825.00 | 3,650,639.00 | 17.9% |
| Healthy Start | 6240 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 35,144.00 | 35,144.00 | New |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 65,923,300.00 | 81,167,777.00 | 64,934,223.00 | 81,167,777.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 57,622,942.00 | 68,046,943.00 | 25,457,444.03 | 51,078,563.00 | (16,968,380.00) | -24.9% |
| TOTAL, OTHER STATE REVENUE | | | 705,238,791.00 | 774,627,181.00 | 428,173,734.15 | 762,485,993.00 | (12,141,188.00) | -1.6% |

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

| 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 | 250,000.00 | 250,000.00 | 233,361.17 | 480,000.00 | 230,000.00 | 92.0% |
| 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 | 75,000.00 | 75,000.00 | 0.00 | 0.00 | (75,000.00) | -100.0% |
| Leases and Rentals | | 8650 | 10,767,000.00 | 10,767,000.00 | 8,117,044.02 | 11,874,824.00 | 1,107,824.00 | 10.3% |
| Interest | | 8660 | 2,370,000.00 | 2,370,000.00 | 998,575.86 | 4,160,250.00 | 1,790,250.00 | 75.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 148,752.00 | 167,352.00 | 481,122.84 | 500,000.00 | 332,648.00 | 198.8% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 570,000.00 | 350,000.00 | 128,286.00 | (441,714.00) | -77.5% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 28,827,299.00 | 29,211,811.00 | 17,672,224.62 | 29,169,945.00 | (41,866.00) | -0.1% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 3.00 | 3.00 | 153.67 | 154.00 | 151.00 | 5033.3% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 74,464,094.00 | 84,809,562.00 | 30,116,681.85 | 74,922,499.00 | (9,887,063.00) | -11.7% |
| Tuition | | 8710 | 154,468.00 | 154,468.00 | 0.00 | 150,000.00 | (4,468.00) | -2.9% |
| 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 | | | 117,056,616.00 | 128,375,196.00 | 57,969,164.03 | 121,385,958.00 | (6,989,238.00) | -5.4% |
| TOTAL, REVENUES | | | 6,223,068,213.00 | 6,410,422,865.00 | 3,380,483,308.45 | 6,234,229,490.00 | (176,193,375.00) | -2.7% |

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

| 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 | 2,084,293,022.00 | 2,095,395,456.00 | 1,167,123,397.75 | 2,040,691,812.00 | 54,703,644.00 | 2.6% |
| Certificated Pupil Support Salaries | | 1200 | 232,109,671.00 | 250,636,433.00 | 123,511,582.07 | 220,478,248.00 | 30,158,185.00 | 12.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 275,555,606.00 | 318,598,344.00 | 162,232,157.91 | 309,866,167.00 | 8,732,177.00 | 2.7% |
| Other Certificated Salaries | | 1900 | 102,611,410.00 | 114,763,735.00 | 62,837,779.36 | 113,533,839.00 | 1,229,896.00 | 1.1% |
| TOTAL, CERTIFICATED SALARIES | | | 2,694,569,709.00 | 2,779,393,968.00 | 1,515,704,917.09 | 2,684,570,066.00 | 94,823,902.00 | 3.4% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 210,314,772.00 | 222,608,990.00 | 115,446,188.90 | 213,619,967.00 | 8,989,023.00 | 4.0% |
| Classified Support Salaries | | 2200 | 269,168,859.00 | 283,477,778.00 | 163,660,869.57 | 279,175,516.00 | 4,302,262.00 | 1.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 20,605,014.00 | 23,289,118.00 | 14,325,341.96 | 24,975,051.00 | (1,685,933.00) | -7.2% |
| Clerical, Technical and Office Salaries | | 2400 | 238,097,335.00 | 254,005,863.00 | 139,574,798.70 | 245,227,548.00 | 8,778,315.00 | 3.5% |
| Other Classified Salaries | | 2900 | 90,410,270.00 | 98,309,400.00 | 48,556,482.33 | 96,777,820.00 | 1,531,580.00 | 1.6% |
| TOTAL, CLASSIFIED SALARIES | | | 828,596,250.00 | 881,691,149.00 | 481,563,681.46 | 859,775,902.00 | 21,915,247.00 | 2.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 250,352,881.00 | 239,365,080.00 | 130,352,869.80 | 230,460,106.00 | 8,904,974.00 | 3.7% |
| PERS | | 3201-3202 | 105,244,106.00 | 99,867,348.00 | 54,032,590.56 | 95,279,524.00 | 4,587,824.00 | 4.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 109,238,271.00 | 109,203,359.00 | 57,040,624.61 | 102,705,282.00 | 6,498,077.00 | 6.0% |
| Health and Welfare Benefits | | 3401-3402 | 540,827,085.00 | 538,555,537.00 | 315,460,439.27 | 575,799,346.00 | (37,243,809.00) | -6.9% |
| Unemployment Insurance | | 3501-3502 | 2,095,343.00 | 2,222,339.00 | 999,443.22 | 4,479,766.00 | (2,257,447.00) | -101.6% |
| Workers' Compensation | | 3601-3602 | 104,923,534.00 | 89,799,623.00 | 57,399,219.31 | 92,589,461.00 | (2,789,838.00) | -3.1% |
| OPEB, Allocated | | 3701-3702 | 281,556,137.00 | 281,425,458.00 | 162,134,327.62 | 79,126,865.00 | 202,298,593.00 | 71.9% |
| OPEB, Active Employees | | 3751-3752 | 78,432,467.00 | 80,065,319.00 | 0.00 | 258,084,234.00 | (177,998,915.00) | -222.3% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | (264.12) | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,472,669,824.00 | 1,440,504,063.00 | 777,419,250.27 | 1,438,504,604.00 | 1,999,459.00 | 0.1% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 51,945,045.00 | 79,273,623.00 | 12,887,040.73 | 59,858,304.00 | 19,415,319.00 | 24.5% |
| Books and Other Reference Materials | | 4200 | 897,325.00 | 4,944,835.00 | 4,769,852.94 | 39,869,973.31 | (34,925,138.31) | -706.3% |
| Materials and Supplies | | 4300 | 454,766,690.00 | 417,460,150.07 | 50,937,614.64 | 170,965,534.90 | 246,494,615.17 | 59.0% |
| Noncapitalized Equipment | | 4400 | 18,705,319.00 | 47,116,444.00 | 11,025,464.68 | 32,727,378.00 | 14,389,066.00 | 30.5% |
| Food | | 4700 | 317,965.00 | 317,539.00 | 25,550.57 | 296,472.00 | 21,067.00 | 6.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 526,632,344.00 | 549,112,591.07 | 79,645,523.56 | 303,717,662.21 | 245,394,928.86 | 44.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 94,486,861.00 | 247,465,435.00 | 145,594,768.79 | 329,274,420.00 | (81,808,985.00) | -33.1% |
| Travel and Conferences | | 5200 | 8,498,836.00 | 8,352,400.97 | 4,691,044.77 | 10,781,325.00 | (2,428,924.03) | -29.1% |
| Dues and Memberships | | 5300 | 1,087,967.00 | 1,756,155.00 | 598,775.04 | 861,761.00 | 894,394.00 | 50.9% |
| Insurance | | 5400-5450 | 30,292,926.00 | 30,219,557.00 | 6,958,311.85 | 57,512,260.00 | (27,292,703.00) | -90.3% |
| Operations and Housekeeping Services | | 5500 | 137,502,708.00 | 137,502,708.00 | 1,728,749.70 | 133,104,171.00 | 4,398,537.00 | 3.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 13,904,250.00 | 18,910,323.84 | 8,950,743.16 | 20,908,014.00 | (1,997,690.16) | -10.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | (191,828.31) | (459,202.00) | 459,202.00 | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 400,065,347.00 | 295,474,605.65 | 30,348,960.43 | 184,474,606.00 | 110,999,999.65 | 37.6% |
| Communications | | 5900 | 38,743,786.00 | 38,803,840.04 | 19,503,131.33 | 34,257,951.00 | 4,545,889.04 | 11.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 724,582,681.00 | 778,485,025.50 | 218,182,656.76 | 770,715,306.00 | 7,769,719.50 | 1.0% |

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

| 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 | 1,013.00 | 1,013.00 | 0.00 | 0.00 | 1,013.00 | 100.0% |
| Land Improvements | | 6170 | 127,028.00 | 310,389.00 | 0.00 | 500.00 | 309,889.00 | 99.8% |
| Buildings and Improvements of Buildings | | 6200 | 5,701,417.00 | 8,557,324.00 | 2,258,472.43 | 3,937,837.00 | 4,619,487.00 | 54.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 6,458,005.00 | 9,369,065.00 | 864,739.65 | 1,535,524.00 | 7,833,541.00 | 83.6% |
| Equipment Replacement | | 6500 | 193,867.00 | 233,971.00 | 0.00 | 2,750.00 | 231,221.00 | 98.8% |
| TOTAL, CAPITAL OUTLAY | | | 12,481,330.00 | 18,471,762.00 | 3,123,212.08 | 5,476,611.00 | 12,995,151.00 | 70.4% |
| 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 | 51,283.00 | 51,283.00 | 59,901.25 | 320,000.00 | (268,717.00) | -524.0% |
| 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 | 6,300,000.00 | 0.31 | 6,300,000.00 | 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 | 0.00 | 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 | 1,037,607.00 | 31,607.00 | 0.00 | 26,593.00 | 5,014.00 | 15.9% |
| Other Debt Service - Principal | | 7439 | 0.00 | 1,006,000.00 | 0.00 | 887,334.00 | 118,666.00 | 11.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,091,898.00 | 8,391,898.00 | 59,901.56 | 8,536,935.00 | (145,037.00) | -1.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (25,030,794.00) | (28,823,597.00) | (12,131,759.06) | (29,092,219.00) | 268,622.00 | -0.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (25,030,794.00) | (28,823,597.00) | (12,131,759.06) | (29,092,219.00) | 268,622.00 | -0.9% |
| TOTAL, EXPENDITURES | | | 6,236,593,242.00 | 6,427,226,859.57 | 3,063,567,383.72 | 6,042,204,867.21 | 385,021,992.36 | 6.0% |

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 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 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 756,691.00 | 0.00 | 756,683.00 | (8.00) | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 756,691.00 | 0.00 | 756,683.00 | (8.00) | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 40,687,356.00 | 41,683,003.00 | 0.00 | 36,978,433.00 | 4,704,570.00 | 11.3% |
| To: Special Reserve Fund | | 7612 | 0.00 | 144.00 | 143.79 | 144.00 | 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 | 63,115,500.00 | 60,596,396.00 | 0.00 | 63,258,374.00 | (2,661,978.00) | -4.4% |
| Other Authorized Interfund Transfers Out | | 7619 | 50,040,563.00 | 50,264,245.00 | 38,569,348.78 | 49,962,286.00 | 301,959.00 | 0.6% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 153,843,419.00 | 152,543,788.00 | 38,569,492.57 | 150,199,237.00 | 2,344,551.00 | 1.5% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 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 | 1,741,080.00 | 1,741,080.00 | New |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 1,500,000.00 | 1,500,000.00 | 257,065.00 | 1,500,000.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 1,500,000.00 | 1,500,000.00 | 257,065.00 | 3,241,080.00 | 1,741,080.00 | 116.1% |
| 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) | | | (152,343,419.00) | (150,287,097.00) | (38,312,427.57) | (146,201,474.00) | (4,085,623.00) | -2.7% |

2014-15 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

| 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 | 4,672,872,836.00 | 4,727,174,368.00 | 2,652,149,181.60 | 4,729,866,450.00 | 2,692,082.00 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 20,184,934.00 | 20,184,934.00 | 1,623,280.21 | 20,184,934.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 105,295,305.00 | 142,261,639.00 | 75,030,991.68 | 141,637,471.00 | (624,168.00) | -0.4% |
| 4) Other Local Revenue | | 8600-8799 | 89,305,730.00 | 89,959,369.00 | 51,662,498.49 | 92,559,584.00 | 2,600,215.00 | 2.9% |
| 5) TOTAL, REVENUES | | | 4,887,658,805.00 | 4,979,580,310.00 | 2,780,465,951.98 | 4,984,248,439.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,941,308,074.00 | 1,950,173,163.00 | 1,072,406,323.98 | 1,890,951,560.00 | 59,221,603.00 | 3.0% |
| 2) Classified Salaries | | 2000-2999 | 491,989,686.00 | 521,655,399.00 | 293,014,539.89 | 510,958,827.00 | 10,696,572.00 | 2.1% |
| 3) Employee Benefits | | 3000-3999 | 990,775,982.00 | 958,787,387.00 | 520,181,235.90 | 965,108,975.00 | (6,321,588.00) | -0.7% |
| 4) Books and Supplies | | 4000-4999 | 184,013,601.00 | 252,945,347.00 | 55,259,776.85 | 161,008,729.00 | 91,936,618.00 | 36.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 379,681,198.00 | 370,464,239.62 | 64,788,418.88 | 393,038,319.00 | (22,574,079.38) | -6.1% |
| 6) Capital Outlay | | 6000-6999 | 7,279,868.00 | 12,426,317.00 | 2,717,391.23 | 4,378,602.00 | 8,047,715.00 | 64.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 2,091,898.00 | 8,391,898.00 | 59,901.56 | 8,536,935.00 | (145,037.00) | -1.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (109,955,540.00) | (122,866,077.00) | (22,845,142.80) | (116,271,903.03) | (6,594,173.97) | 5.4% |
| 9) TOTAL, EXPENDITURES | | | 3,887,184,767.00 | 3,951,977,673.62 | 1,985,582,445.49 | 3,817,710,043.97 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,000,474,038.00 | 1,027,602,636.38 | 794,883,506.49 | 1,166,538,395.03 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 8.00 | 0.00 | 0.00 | (8.00) | -100.0% |
| b) Transfers Out | | 7600-7629 | 153,843,419.00 | 148,277,240.00 | 34,302,945.09 | 145,932,689.00 | 2,344,551.00 | 1.6% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 1,500,000.00 | 1,500,000.00 | 257,065.00 | 3,241,080.00 | 1,741,080.00 | 116.1% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (893,020,596.00) | (931,026,482.00) | (542,988,612.00) | (904,829,359.95) | 26,197,122.05 | -2.8% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,045,364,015.00) | (1,077,803,714.00) | (577,034,492.09) | (1,047,520,968.95) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (44,889,977.00) | (50,201,077.62) | 217,849,014.40 | 119,017,426.08 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 507,318,335.62 | 507,318,335.62 | | 507,318,335.62 | 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) | | | 507,318,335.62 | 507,318,335.62 | | 507,318,335.62 | | |
| d) Other Restatements | | 9795 | (51,045,969.68) | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 456,272,365.94 | 507,318,335.62 | | 507,318,335.62 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 411,382,388.94 | 457,117,258.00 | | 626,335,761.70 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 2,672,987.00 | 2,672,987.00 | | 2,670,362.38 | | |
| Stores | | 9712 | 15,817,844.00 | 15,817,844.00 | | 16,958,034.27 | | |
| Prepaid Expenditures | | 9713 | 22,463.00 | 22,463.00 | | 3,209.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 102,940,473.00 | | 102,400,000.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 303,153,688.00 | 270,287,711.00 | | 393,877,568.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 65,375,780.00 | 65,375,780.00 | | 65,375,780.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 24,339,626.94 | 0.00 | | 45,050,808.05 | | |

2014-15 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,334,065,092.00 | 3,321,911,913.00 | 1,888,852,872.00 | 3,304,539,648.00 | (17,372,265.00) | -0.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 559,197,696.00 | 614,264,011.00 | 307,132,015.00 | 614,264,011.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 7,173,822.00 | 6,706,661.00 | 3,283,694.16 | 6,706,661.00 | 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 | 5,996,526.00 | 5,401,012.00 | 5,533,074.29 | 5,401,012.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 854,053,809.00 | 869,718,409.00 | 464,663,199.80 | 921,901,514.00 | 52,183,105.00 | 6.0% |
| Unsecured Roll Taxes | | 8042 | 32,808,909.00 | 33,891,637.00 | 32,884,839.46 | 33,891,637.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 65,420,741.00 | 2,441,741.00 | 33,146,069.25 | 47,524,161.00 | 45,082,420.00 | 1846.3% |
| Supplemental Taxes | | 8044 | 14,742,932.00 | 17,330,234.00 | 11,144,500.40 | 23,395,816.00 | 6,065,582.00 | 35.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (5,434,080.00) | 26,846,346.00 | 10,247,314.02 | 550,918.00 | (26,295,428.00) | -97.9% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 30,723,523.00 | 52,465,802.00 | 17,005,775.43 | 6,318,143.00 | (46,147,659.00) | -88.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 2,624,781.27 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41804) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 6.00 | 8.00 | 307.53 | 308.00 | 300.00 | 3750.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | (3.00) | (4.00) | (153.67) | (154.00) | (150.00) | 3750.0% |
| Subtotal, LCFF Sources | | | 4,898,748,973.00 | 4,950,977,770.00 | 2,776,518,288.94 | 4,964,493,675.00 | 13,515,905.00 | 0.3% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (66,090,689.00) | (66,422,724.00) | (38,746,057.00) | (66,422,724.00) | 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 | (159,785,448.00) | (157,380,678.00) | (85,623,050.34) | (168,204,501.00) | (10,823,823.00) | 6.9% |
| 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 | | | 4,672,872,836.00 | 4,727,174,368.00 | 2,652,149,181.60 | 4,729,866,450.00 | 2,692,082.00 | 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 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| NCLB: Title I, Part A, Basic Grants | | | | | | | | |
| Low-Income and Neglected | 3010 | 8290 | | | | | | |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | | | | | | |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | | | | | | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | | | | | |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other No Child Left Behind | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 20,184,934.00 | 20,184,934.00 | 1,623,280.21 | 20,184,934.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 20,184,934.00 | 20,184,934.00 | 1,623,280.21 | 20,184,934.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | | | | | | |
| Prior Years | 6355-6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 2,608,291.00 | 2,656,081.00 | 1,116,920.00 | 2,656,081.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 18,406,213.00 | 53,801,507.00 | 50,078,373.00 | 53,617,900.00 | (183,607.00) | -0.3% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 79,715,790.00 | 81,239,040.00 | 24,217,364.35 | 82,855,085.00 | 1,616,045.00 | 2.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Healthy Start | 6240 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| School Community Violence Prevention Grant | 7391 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| Common Core State Standards Implementation | 7405 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 4,565,011.00 | 4,565,011.00 | (381,666.67) | 2,508,405.00 | (2,056,606.00) | -45.1% |
| TOTAL, OTHER STATE REVENUE | | | 105,295,305.00 | 142,261,639.00 | 75,030,991.68 | 141,637,471.00 | (624,168.00) | -0.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-------------------------|-------------------------------------|-------------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to 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 | 250,000.00 | 250,000.00 | 233,361.17 | 480,000.00 | 230,000.00 | 92.0% |
| 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 | 75,000.00 | 75,000.00 | 0.00 | 0.00 | (75,000.00) | -100.0% |
| Leases and Rentals | | 8650 | 10,767,000.00 | 10,767,000.00 | 8,117,044.02 | 11,874,824.00 | 1,107,824.00 | 10.3% |
| Interest | | 8660 | 2,370,000.00 | 2,370,000.00 | 998,326.86 | 4,160,001.00 | 1,790,001.00 | 75.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 148,752.00 | 167,352.00 | 481,122.84 | 500,000.00 | 332,648.00 | 198.8% |
| 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 | 28,827,299.00 | 29,211,811.00 | 17,672,224.62 | 29,169,945.00 | (41,866.00) | -0.1% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 3.00 | 3.00 | 153.67 | 154.00 | 151.00 | 5033.3% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 46,867,676.00 | 47,118,203.00 | 24,160,265.31 | 46,374,660.00 | (743,543.00) | -1.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 89,305,730.00 | 89,959,369.00 | 51,662,498.49 | 92,559,584.00 | 2,600,215.00 | 2.9% |
| TOTAL, REVENUES | | | 4,887,658,805.00 | 4,979,580,310.00 | 2,780,465,951.98 | 4,984,248,439.00 | 4,668,129.00 | 0.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-------------------------|-------------------------------------|-------------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 1,581,957,234.00 | 1,543,957,018.00 | 873,983,662.12 | 1,510,026,893.00 | 33,930,125.00 | 2.2% |
| Certificated Pupil Support Salaries | | 1200 | 119,425,677.00 | 134,350,483.00 | 61,636,449.23 | 112,726,653.00 | 21,623,830.00 | 16.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 197,396,390.00 | 226,062,794.00 | 111,566,152.99 | 220,995,999.00 | 5,066,795.00 | 2.2% |
| Other Certificated Salaries | | 1900 | 42,528,773.00 | 45,802,868.00 | 25,220,059.64 | 47,202,015.00 | (1,399,147.00) | -3.1% |
| TOTAL, CERTIFICATED SALARIES | | | 1,941,308,074.00 | 1,950,173,163.00 | 1,072,406,323.98 | 1,890,951,560.00 | 59,221,603.00 | 3.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 9,093,108.00 | 9,853,544.00 | 2,092,222.36 | 4,731,702.00 | 4,921,842.00 | 51.0% |
| Classified Support Salaries | | 2200 | 218,451,023.00 | 230,071,592.00 | 135,664,865.56 | 230,866,138.00 | (794,546.00) | -0.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 18,591,017.00 | 20,511,991.00 | 12,849,723.98 | 22,510,795.00 | (1,998,804.00) | -9.7% |
| Clerical, Technical and Office Salaries | | 2400 | 203,049,678.00 | 214,774,034.00 | 118,961,946.63 | 208,696,941.00 | 6,077,093.00 | 2.8% |
| Other Classified Salaries | | 2900 | 42,804,860.00 | 46,644,238.00 | 23,445,781.36 | 44,153,251.00 | 2,490,987.00 | 5.3% |
| TOTAL, CLASSIFIED SALARIES | | | 491,989,686.00 | 521,655,399.00 | 293,014,539.89 | 510,958,827.00 | 10,696,572.00 | 2.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 178,966,640.00 | 167,447,610.00 | 93,046,115.73 | 164,474,778.00 | 2,972,832.00 | 1.8% |
| PERS | | 3201-3202 | 70,011,901.00 | 65,331,463.00 | 34,574,625.40 | 60,213,485.00 | 5,117,978.00 | 7.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 62,699,118.00 | 66,277,742.00 | 36,253,217.78 | 64,545,160.00 | 1,732,582.00 | 2.6% |
| Health and Welfare Benefits | | 3401-3402 | 357,097,123.00 | 341,428,158.00 | 208,987,783.37 | 386,913,125.00 | (45,484,967.00) | -13.3% |
| Unemployment Insurance | | 3501-3502 | 1,465,647.00 | 1,532,180.00 | 687,614.02 | 3,451,631.00 | (1,919,451.00) | -125.3% |
| Workers' Compensation | | 3601-3602 | 59,702,776.00 | 59,789,499.00 | 39,214,169.65 | 62,389,141.00 | (3,599,642.00) | -6.1% |
| OPEB, Allocated | | 3701-3702 | 206,133,222.00 | 202,483,891.00 | 107,425,386.22 | 45,295,750.00 | 157,188,141.00 | 77.6% |
| OPEB, Active Employees | | 3751-3752 | 54,699,555.00 | 55,496,844.00 | 0.00 | 177,825,905.00 | (122,329,061.00) | -220.4% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | (7,676.27) | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 990,775,982.00 | 958,787,387.00 | 520,181,235.90 | 965,108,975.00 | (6,321,588.00) | -0.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 32,959,513.00 | 57,640,236.00 | 12,866,094.17 | 35,850,026.00 | 21,790,210.00 | 37.8% |
| Books and Other Reference Materials | | 4200 | 417,155.00 | 620,380.00 | 3,346,845.75 | 3,877,313.00 | (3,256,933.00) | -525.0% |
| Materials and Supplies | | 4300 | 138,136,521.00 | 169,354,512.00 | 33,246,051.81 | 107,398,245.00 | 61,956,267.00 | 36.6% |
| Noncapitalized Equipment | | 4400 | 12,460,008.00 | 25,287,916.00 | 5,779,032.31 | 13,824,542.00 | 11,463,374.00 | 45.3% |
| Food | | 4700 | 40,404.00 | 42,303.00 | 21,752.81 | 58,603.00 | (16,300.00) | -38.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 184,013,601.00 | 252,945,347.00 | 55,259,776.85 | 161,008,729.00 | 91,936,618.00 | 36.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 14,838.00 | 26,170,195.67 | 48,092,846.00 | (48,078,008.00) | ##### |
| Travel and Conferences | | 5200 | 3,454,176.00 | 680,972.00 | 2,100,474.45 | 4,592,536.00 | (3,911,564.00) | -574.4% |
| Dues and Memberships | | 5300 | 1,065,400.00 | 1,479,553.00 | 567,164.33 | 655,900.00 | 823,653.00 | 55.7% |
| Insurance | | 5400-5450 | 30,292,926.00 | 30,219,557.00 | 6,958,211.85 | 57,512,160.00 | (27,292,603.00) | -90.3% |
| Operations and Housekeeping Services | | 5500 | 137,417,147.00 | 137,417,147.00 | 1,709,299.65 | 133,073,293.00 | 4,343,854.00 | 3.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 12,683,868.00 | 13,335,507.00 | 7,902,918.76 | 15,543,498.00 | (2,207,991.00) | -16.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | (191,828.31) | (459,202.00) | 459,202.00 | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 156,937,700.00 | 149,570,903.00 | 79,455.13 | 100,175,812.00 | 49,395,091.00 | 33.0% |
| Communications | | 5900 | 37,829,981.00 | 37,745,762.62 | 19,492,527.35 | 33,851,476.00 | 3,894,286.62 | 10.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 379,681,198.00 | 370,464,239.62 | 64,788,418.88 | 393,038,319.00 | (22,574,079.38) | -6.1% |

2014-15 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

| 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 | 126,028.00 | 291,475.00 | 0.00 | 500.00 | 290,975.00 | 99.8% |
| Buildings and Improvements of Buildings | | 6200 | 5,444,337.00 | 8,119,686.00 | 2,166,748.25 | 3,915,632.00 | 4,204,054.00 | 51.8% |
| 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 | 1,515,636.00 | 3,821,289.00 | 550,642.98 | 459,720.00 | 3,361,569.00 | 88.0% |
| Equipment Replacement | | 6500 | 193,867.00 | 193,867.00 | 0.00 | 2,750.00 | 191,117.00 | 98.6% |
| TOTAL, CAPITAL OUTLAY | | | 7,279,868.00 | 12,426,317.00 | 2,717,391.23 | 4,378,602.00 | 8,047,715.00 | 64.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 51,283.00 | 51,283.00 | 59,901.25 | 320,000.00 | (268,717.00) | -524.0% |
| 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 | 6,300,000.00 | 0.31 | 6,300,000.00 | 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 | 0.00 | 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 | 1,037,607.00 | 31,607.00 | 0.00 | 26,593.00 | 5,014.00 | 15.9% |
| Other Debt Service - Principal | | 7439 | 0.00 | 1,006,000.00 | 0.00 | 887,334.00 | 118,666.00 | 11.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,091,898.00 | 8,391,898.00 | 59,901.56 | 8,536,935.00 | (145,037.00) | -1.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (84,924,746.00) | (94,042,480.00) | (10,713,383.74) | (87,179,684.03) | (6,862,795.97) | 7.3% |
| Transfers of Indirect Costs - Interfund | | 7350 | (25,030,794.00) | (28,823,597.00) | (12,131,759.06) | (29,082,219.00) | 268,622.00 | -0.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (109,955,540.00) | (122,866,077.00) | (22,845,142.80) | (116,271,903.03) | (6,594,173.97) | 5.4% |
| TOTAL, EXPENDITURES | | | 3,887,184,767.00 | 3,951,977,673.62 | 1,985,582,445.49 | 3,817,710,043.97 | 134,267,629.65 | 3.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 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 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 8.00 | 0.00 | 0.00 | (8.00) | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 8.00 | 0.00 | 0.00 | (8.00) | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 40,687,356.00 | 41,683,003.00 | 0.00 | 36,978,433.00 | 4,704,570.00 | 11.3% |
| 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 | 63,115,500.00 | 60,596,396.00 | 0.00 | 63,258,374.00 | (2,661,978.00) | -4.4% |
| Other Authorized Interfund Transfers Out | | 7619 | 50,040,563.00 | 45,997,841.00 | 34,302,945.09 | 45,695,882.00 | 301,959.00 | 0.7% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 153,843,419.00 | 148,277,240.00 | 34,302,945.09 | 145,932,689.00 | 2,344,551.00 | 1.6% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 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 | 1,741,080.00 | 1,741,080.00 | New |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 1,500,000.00 | 1,500,000.00 | 257,065.00 | 1,500,000.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 1,500,000.00 | 1,500,000.00 | 257,065.00 | 3,241,080.00 | 1,741,080.00 | 116.1% |
| 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 | (893,020,596.00) | (931,026,482.00) | (542,988,612.00) | (904,829,359.95) | 26,197,122.05 | -2.8% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (893,020,596.00) | (931,026,482.00) | (542,988,612.00) | (904,829,359.95) | 26,197,122.05 | -2.8% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (1,045,364,015.00) | (1,077,803,714.00) | (577,034,492.09) | (1,047,520,968.95) | 30,282,745.05 | -2.8% |

| 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 707,715,036.00 | 760,061,186.00 | 240,567,948.46 | 600,306,155.00 | (159,755,031.00) | -21.0% |
| 3) Other State Revenue | | 8300-8599 | 599,943,486.00 | 632,365,542.00 | 353,142,742.47 | 620,848,522.00 | (11,517,020.00) | -1.8% |
| 4) Other Local Revenue | | 8600-8799 | 27,750,886.00 | 38,415,827.00 | 6,306,665.54 | 28,826,374.00 | (9,589,453.00) | -25.0% |
| 5) TOTAL, REVENUES | | | 1,335,409,408.00 | 1,430,842,555.00 | 600,017,356.47 | 1,249,981,051.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 753,261,635.00 | 829,220,805.00 | 443,298,593.11 | 793,618,506.00 | 35,602,299.00 | 4.3% |
| 2) Classified Salaries | | 2000-2999 | 336,606,564.00 | 360,035,750.00 | 188,549,141.57 | 348,817,075.00 | 11,218,675.00 | 3.1% |
| 3) Employee Benefits | | 3000-3999 | 481,893,842.00 | 481,716,676.00 | 257,238,014.37 | 473,395,629.00 | 8,321,047.00 | 1.7% |
| 4) Books and Supplies | | 4000-4999 | 342,618,743.00 | 296,167,244.07 | 24,385,746.71 | 142,708,933.21 | 153,458,310.86 | 51.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 344,901,483.00 | 408,020,785.88 | 153,394,237.88 | 377,676,987.00 | 30,343,798.88 | 7.4% |
| 6) Capital Outlay | | 6000-6999 | 5,201,462.00 | 6,045,445.00 | 405,820.85 | 1,098,009.00 | 4,947,436.00 | 81.8% |
| 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 | 84,924,746.00 | 94,042,480.00 | 10,713,383.74 | 87,179,684.03 | 6,862,795.97 | 7.3% |
| 9) TOTAL, EXPENDITURES | | | 2,349,408,475.00 | 2,475,249,185.95 | 1,077,984,938.23 | 2,224,494,823.24 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,013,999,067.00) | (1,044,406,630.95) | (477,967,581.76) | (974,513,772.24) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 756,683.00 | 0.00 | 756,683.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 4,266,548.00 | 4,266,547.48 | 4,266,548.00 | 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 | 893,020,596.00 | 931,026,482.00 | 542,988,612.00 | 904,829,359.95 | (26,197,122.05) | -2.8% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 893,020,596.00 | 927,516,617.00 | 538,722,064.52 | 901,319,494.95 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (120,978,471.00) | (116,890,013.95) | 60,754,482.76 | (73,194,277.29) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 192,931,954.95 | 192,931,954.95 | | 192,931,954.95 | 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) | | | 192,931,954.95 | 192,931,954.95 | | 192,931,954.95 | | |
| d) Other Restatements | | 9795 | 5,994,841.65 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 198,926,796.60 | 192,931,954.95 | | 192,931,954.95 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 77,948,325.60 | 76,041,941.00 | | 119,737,677.66 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 77,948,325.96 | 76,041,941.00 | | 119,737,677.66 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (0.36) | 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 | 124,185,566.00 | 125,995,899.00 | 36,542,685.00 | 121,561,744.00 | (4,434,155.00) | -3.5% |
| Special Education Discretionary Grants | | 8182 | 27,489,459.00 | 29,271,248.00 | 4,605,568.54 | 28,344,315.00 | (926,933.00) | -3.2% |
| Child Nutrition Programs | | 8220 | 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 | 42,999.00 | 36,285.00 | 36,285.10 | 3,811.00 | (32,474.00) | -89.5% |
| Interagency Contracts Between LEAs | | 8285 | 2,532,812.00 | 4,416,925.00 | 1,620,245.58 | 3,811,484.00 | (805,441.00) | -18.2% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 358,742,410.00 | 371,886,793.00 | 132,618,275.55 | 275,141,750.00 | (96,745,043.00) | -26.0% |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | 1,158,381.00 | 1,224,888.00 | 391,544.85 | 794,268.00 | (430,620.00) | -35.2% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | 49,925,018.00 | 45,697,560.00 | 6,487,568.32 | 42,255,432.00 | (3,442,128.00) | -7.5% |

2014-15 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 18,719,230.00 | 21,228,830.00 | 11,274,214.67 | 17,046,468.00 | (4,182,362.00) | -19.7% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | 27,906,588.00 | 68,173,067.00 | 27,263,769.13 | 51,641,201.00 | (16,531,866.00) | -24.2% |
| Other No Child Left Behind | 3500-3699 | 8290 | 6,389,396.00 | 7,726,139.00 | 173,749.81 | 6,560,517.00 | (1,165,622.00) | -15.1% |
| Vocational and Applied Technology Education | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | All Other | 8290 | 90,623,177.00 | 84,403,552.00 | 19,554,041.91 | 53,345,165.00 | (31,058,387.00) | -36.8% |
| TOTAL, FEDERAL REVENUE | | | 707,715,036.00 | 760,061,186.00 | 240,567,948.46 | 600,306,155.00 | (159,755,031.00) | -21.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 349,221,639.00 | 361,927,527.00 | 199,824,467.00 | 361,927,899.00 | 372.00 | 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 | 3,032,633.00 | 3,021,611.00 | 1,747,845.00 | 3,032,633.00 | 11,022.00 | 0.4% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 18,979,950.00 | 21,579,120.00 | 2,328,988.87 | 23,963,383.00 | 2,384,263.00 | 11.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 77,714,389.00 | 78,447,453.00 | 53,277,031.50 | 76,500,749.00 | (1,946,704.00) | -2.5% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 2,013,644.00 | 2,375,936.00 | 495,214.40 | 1,635,954.00 | (739,982.00) | -31.1% |
| California Clean Energy Jobs Act | 6230 | 8590 | 30,000,000.00 | 20,364,186.00 | 4,695,862.00 | 24,014,825.00 | 3,650,639.00 | 17.9% |
| Healthy Start | 6240 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 35,144.00 | 35,144.00 | New |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 65,923,300.00 | 81,167,777.00 | 64,934,223.00 | 81,167,777.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation | 7405 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 53,057,931.00 | 63,481,932.00 | 25,839,110.70 | 48,570,158.00 | (14,911,774.00) | -23.5% |
| TOTAL, OTHER STATE REVENUE | | | 599,943,486.00 | 632,365,542.00 | 353,142,742.47 | 620,848,522.00 | (11,517,020.00) | -1.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-------------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|------------------|
| 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 | 249.00 | 249.00 | 249.00 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 570,000.00 | 350,000.00 | 128,286.00 | (441,714.00) | -77.5% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustm | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 27,596,418.00 | 37,691,359.00 | 5,956,416.54 | 28,547,839.00 | (9,143,520.00) | -24.3% |
| Tuition | | 8710 | 154,468.00 | 154,468.00 | 0.00 | 150,000.00 | (4,468.00) | -2.9% |
| 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 | | | 27,750,886.00 | 38,415,827.00 | 6,306,665.54 | 28,826,374.00 | (9,589,453.00) | -25.0% |
| TOTAL, REVENUES | | | 1,335,409,408.00 | 1,430,842,555.00 | 600,017,356.47 | 1,249,981,051.00 | (180,861,504.00) | -12.6% |

2014-15 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

| 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 | 502,335,788.00 | 551,438,438.00 | 293,139,735.63 | 530,664,919.00 | 20,773,519.00 | 3.8% |
| Certificated Pupil Support Salaries | | 1200 | 112,683,994.00 | 116,285,950.00 | 61,875,132.84 | 107,751,595.00 | 8,534,355.00 | 7.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 78,159,216.00 | 92,535,550.00 | 50,666,004.92 | 88,870,168.00 | 3,665,382.00 | 4.0% |
| Other Certificated Salaries | | 1900 | 60,082,637.00 | 68,960,867.00 | 37,617,719.72 | 66,331,824.00 | 2,629,043.00 | 3.8% |
| TOTAL, CERTIFICATED SALARIES | | | 753,261,635.00 | 829,220,805.00 | 443,298,593.11 | 793,618,506.00 | 35,602,299.00 | 4.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 201,221,664.00 | 212,955,446.00 | 113,353,966.54 | 208,888,265.00 | 4,067,181.00 | 1.9% |
| Classified Support Salaries | | 2200 | 50,717,836.00 | 53,406,186.00 | 27,996,004.01 | 48,309,378.00 | 5,096,808.00 | 9.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,013,997.00 | 2,777,127.00 | 1,475,617.98 | 2,464,256.00 | 312,871.00 | 11.3% |
| Clerical, Technical and Office Salaries | | 2400 | 35,047,657.00 | 39,231,829.00 | 20,612,852.07 | 36,530,607.00 | 2,701,222.00 | 6.9% |
| Other Classified Salaries | | 2900 | 47,605,410.00 | 51,665,162.00 | 25,110,700.97 | 52,624,569.00 | (959,407.00) | -1.9% |
| TOTAL, CLASSIFIED SALARIES | | | 336,606,564.00 | 360,035,750.00 | 188,549,141.57 | 348,817,075.00 | 11,218,675.00 | 3.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 71,386,241.00 | 71,917,470.00 | 37,306,754.07 | 65,985,328.00 | 5,932,142.00 | 8.2% |
| PERS | | 3201-3202 | 35,232,205.00 | 34,535,885.00 | 19,457,965.16 | 35,066,039.00 | (530,154.00) | -1.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 46,539,153.00 | 42,925,617.00 | 20,787,406.83 | 38,160,122.00 | 4,765,495.00 | 11.1% |
| Health and Welfare Benefits | | 3401-3402 | 183,729,962.00 | 197,127,379.00 | 106,472,655.90 | 188,886,221.00 | 8,241,158.00 | 4.2% |
| Unemployment Insurance | | 3501-3502 | 629,696.00 | 690,159.00 | 311,829.20 | 1,028,155.00 | (337,996.00) | -49.0% |
| Workers' Compensation | | 3601-3602 | 45,220,758.00 | 31,010,124.00 | 18,185,049.66 | 30,200,320.00 | 809,804.00 | 2.6% |
| OPEB, Allocated | | 3701-3702 | 75,422,915.00 | 78,941,567.00 | 54,708,941.40 | 33,831,115.00 | 45,110,452.00 | 57.1% |
| OPEB, Active Employees | | 3751-3752 | 23,732,912.00 | 24,568,475.00 | 0.00 | 80,238,329.00 | (55,669,854.00) | -226.6% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 7,412.15 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 481,893,842.00 | 481,716,676.00 | 257,238,014.37 | 473,395,629.00 | 8,321,047.00 | 1.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 18,985,532.00 | 21,633,387.00 | 20,946.56 | 24,008,278.00 | (2,374,891.00) | -11.0% |
| Books and Other Reference Materials | | 4200 | 480,170.00 | 4,324,455.00 | 1,423,007.19 | 35,992,660.31 | (31,668,205.31) | -732.3% |
| Materials and Supplies | | 4300 | 316,630,169.00 | 248,105,638.07 | 17,691,562.83 | 63,567,289.90 | 184,538,348.17 | 74.4% |
| Noncapitalized Equipment | | 4400 | 6,245,311.00 | 21,828,528.00 | 5,246,432.37 | 18,902,836.00 | 2,925,692.00 | 13.4% |
| Food | | 4700 | 277,561.00 | 275,236.00 | 3,797.76 | 237,869.00 | 37,367.00 | 13.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 342,618,743.00 | 296,167,244.07 | 24,385,746.71 | 142,708,933.21 | 153,458,310.86 | 51.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 94,486,861.00 | 247,450,597.00 | 119,424,573.12 | 281,181,574.00 | (33,730,977.00) | -13.6% |
| Travel and Conferences | | 5200 | 5,044,660.00 | 7,671,428.97 | 2,590,570.32 | 6,188,789.00 | 1,482,639.97 | 19.3% |
| Dues and Memberships | | 5300 | 22,567.00 | 276,602.00 | 31,610.71 | 205,861.00 | 70,741.00 | 25.6% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 100.00 | 100.00 | (100.00) | New |
| Operations and Housekeeping Services | | 5500 | 85,561.00 | 85,561.00 | 19,450.05 | 30,878.00 | 54,683.00 | 63.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,220,382.00 | 5,574,816.84 | 1,047,824.40 | 5,384,516.00 | 210,300.84 | 3.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 243,127,647.00 | 145,903,702.65 | 30,269,505.30 | 84,298,794.00 | 61,604,908.65 | 42.2% |
| Communications | | 5900 | 913,805.00 | 1,058,077.42 | 10,603.98 | 406,475.00 | 651,602.42 | 61.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 344,901,483.00 | 408,020,785.88 | 153,394,237.88 | 377,676,987.00 | 30,343,798.88 | 7.4% |

| 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) |
|---|----------------|--------------|-------------------------|-------------------------------------|-------------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 1,013.00 | 1,013.00 | 0.00 | 0.00 | 1,013.00 | 100.0% |
| Land Improvements | | 6170 | 1,000.00 | 18,914.00 | 0.00 | 0.00 | 18,914.00 | 100.0% |
| Buildings and Improvements of Buildings | | 6200 | 257,080.00 | 437,638.00 | 91,724.18 | 22,205.00 | 415,433.00 | 94.9% |
| 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 | 4,942,369.00 | 5,547,776.00 | 314,096.67 | 1,075,804.00 | 4,471,972.00 | 80.6% |
| Equipment Replacement | | 6500 | 0.00 | 40,104.00 | 0.00 | 0.00 | 40,104.00 | 100.0% |
| TOTAL, CAPITAL OUTLAY | | | 5,201,462.00 | 6,045,445.00 | 405,820.85 | 1,098,009.00 | 4,947,436.00 | 81.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 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 | 84,924,746.00 | 94,042,480.00 | 10,713,383.74 | 87,179,684.03 | 6,862,795.97 | 7.3% |
| 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 | | | 84,924,746.00 | 94,042,480.00 | 10,713,383.74 | 87,179,684.03 | 6,862,795.97 | 7.3% |
| TOTAL, EXPENDITURES | | | 2,349,408,475.00 | 2,475,249,185.95 | 1,077,984,938.23 | 2,224,494,823.24 | 250,754,362.71 | 10.1% |

| 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 | 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 | 756,683.00 | 0.00 | 756,683.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 756,683.00 | 0.00 | 756,683.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 144.00 | 143.79 | 144.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 4,266,404.00 | 4,266,403.69 | 4,266,404.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 4,266,548.00 | 4,266,547.48 | 4,266,548.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 893,020,596.00 | 931,026,482.00 | 542,988,612.00 | 904,829,359.95 | (26,197,122.05) | -2.8% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 893,020,596.00 | 931,026,482.00 | 542,988,612.00 | 904,829,359.95 | (26,197,122.05) | -2.8% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 893,020,596.00 | 927,516,617.00 | 538,722,064.52 | 901,319,494.95 | 26,197,122.05 | -2.8% |

| Resource | Description | 2014-15 Projected Year Totals |
|---------------------------|---|----------------------------------|
| 5640 | Medi-Cal Billing Option | 1,410,832.04 |
| 5650 | FEMA Public Assistance Funds | 158,793.18 |
| 5810 | Other Restricted Federal | 6,231,859.28 |
| 6225 | Emergency Repair Program, Williams Case | 123,044.00 |
| 6230 | California Clean Energy Jobs Act | 50,210,340.88 |
| 6500 | Special Education | 3,518,259.51 |
| 6510 | Special Ed: Early Ed Individuals with Excepti | 170,086.97 |
| 6512 | Special Ed: Mental Health Services | 131,608.00 |
| 7091 | Economic Impact Aid (EIA): Limited English i | 3,000,000.84 |
| 7400 | Quality Education Investment Act | 43,287,978.06 |
| 7810 | Other Restricted State | 515,707.96 |
| 9010 | Other Restricted Local | 10,979,166.94 |
| Total, Restricted Balance | | 119,737,677.66 |

**GENERAL FUND
SECOND INTERIM FINANCIAL REPORT
2014-15**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The increase in LCFF of \$2.7 million is primarily due to the increase in CY funded ADA, offset by the decrease in Gap Funding percentage from 29.56% to 29.15%.
- A-2 The \$159.8 million lower federal revenues are primarily due to the \$153 million projected lower spending in various expenditure driven grants, \$4.5 million lower IDEA Grant, \$1.3 million lower Medi-Cal Rehab, and \$1 million lower Medi-Cal Billing.
- A-3 The \$12.1 million lower state revenues are primarily due to the \$18 million projected lower spending in various expenditure driven grants, lower pupil assessments of \$1.8 million, offset by higher California Clean Energy Jobs Act of \$3.7 million, prior year lottery adjustment of \$3.9 million, and net increase of \$.1 million in various other state revenues.
- A-4 The \$6.9 million lower local revenues are primarily due to the \$9.6 million projected lower spending in various expenditure driven grants, \$1.1 million higher lease income, \$1.8 million higher interest income and the net decrease of \$0.2 million in various other local revenues.

Expenditures

- B-1 The lower expenditures in Certificated Salaries is primarily due to lower projected expenditures for certificated teachers' and certificated pupil support salaries.
- B-2 The decrease in Classified Salaries is primarily due to lower projected expenditures for classified instructional salaries and clerical, technical and office salaries.
- B-3 The lower expenditures in Employee Benefits is primarily due to projected lower OPEB, allocated and other statutory benefits, partially offset by projected higher spending in OPEB for active employees and health and welfare benefits.
- B-4 The decrease in Books and Supplies is mainly due to projected underspending in materials and supplies.

Continued

- B-5 The projected under-spending in Services and Other Operating Expenditures is primarily due to lower projected expenditures in professional/consulting services and operating expenditures, partially offset by increases in subagreements for services and insurance.
- B-6 The decrease in Capital Outlay is primarily due to lower projected expenditures for equipment and buildings and improvements of buildings.
- B-7 Other Outgo is projected to be overspent.
- B-8 Transfers of Indirect Costs are projected to be underspent.

Other Financing Sources/Uses

- D-1b The decrease in Transfers Out is primarily due to a decreased projected encroachment from other funds.
- D-2a The projected \$1.7 million increase in other financing sources is due to increase in 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 per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 482,641.18 | 483,189.65 | 476,485.07 | 484,375.68 | 1,186.03 | 0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 482,641.18 | 483,189.65 | 476,485.07 | 484,375.68 | 1,186.03 | 0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | 0.00 | 342.79 | 344.82 | 344.82 | 2.03 | 1% |
| b. Special Education-Special Day Class | 0.00 | 1.83 | 1.83 | 1.83 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 329.60 | 329.60 | 329.60 | 0.00 | 0% |
| f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e) | 0.00 | 674.22 | 676.25 | 676.25 | 2.03 | 0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f) | 482,641.18 | 483,863.87 | 477,161.32 | 485,051.93 | 1,188.06 | 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 ADA | | | | | | |
| a. County School Tuition Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Total, County Program ADA (Sum of Lines B1a through B1d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | 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-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f) | 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 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section. | | | | | | |
| 1. Total Charter School Regular ADA per EC 42238.05(b) | 137,685.67 | 143,818.58 | 137,097.05 | 137,097.05 | (6,721.53) | -5% |
| 2. Charter School County Program ADA | | | | | | |
| a. County School Tuition Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | 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-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f) | 137,685.67 | 143,818.58 | 137,097.05 | 137,097.05 | (6,721.53) | -5% |

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2014-15**

REVENUES

Major Assumptions For Revenues

| | | <u>2014-15</u> |
|--|------------|--------------------------------|
| 1. Enrollment | | |
| Non-charter Schools | | 500,853 |
| Fiscally-dependent (locally-funded) charter schools | | 41,722 |
| Fiscally-independent charter schools | | 101,060 |
| | Total | <u>643,635</u> |
| 2. Current Fiscal Year P-2 Average Daily Attendance (Annual ADA for NPS/LCI) | | |
| | District | Fiscally Dependent Charters |
| K-3 | 164,632.77 | 15,946.19 |
| 4-6 | 110,999.30 | 10,511.37 |
| 7-8 | 69,760.75 | 6,084.23 |
| 9-12 | 131,092.25 | 7,267.19 |
| | Total | <u>39,808.98</u> |
| 3. Prior Year P-2 ADA for pupil attending a charter school sponsored by the district in the current year who attended a non-charter school of the district in the prior year [E.C. 42238.51] | | 7,123 |
| 4. Prior Year P-2 ADA for pupil attending a non-charter school in the current year who attended a charter school sponsored by the district in the prior year [E.C. 42238.51] | | 2,228 |
| 5. Rates used in LCFF Base Grant: | | |
| K-3 | | \$7,011 |
| 4-6 | | \$7,116 |
| 7-8 | | \$7,328 |
| 9-12 | | \$8,491 |
| 6. Funded COLA | | |
| LCFF | | 0.85% |
| Special Education (AB602) | | 0.85% |
| 7. GAP Funding | | 29.15% |
| 8. Supplemental and concentration grant funding | | |
| | District | Fiscally Dependent Charters |
| Unduplicated Pupil Percentage | 0.8461 | <i>varies per school</i> |
| <i>note: used last year's percentages</i> | | |

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2014-15**

9. California State Lottery - Rates Per ADA

| | |
|--------------|----------------------|
| Unrestricted | CY Rates \$128.00 |
| Restricted | \$34.00 |

PY Lottery Adjustment

| | Non Prop 20 | Prop 20 | Total |
|---|--------------|--------------|--------------|
| Lottery Rate, FY 2014 | | | |
| FY 2014 Accrual Rates (July 3, 2014 letter) | \$ 125.15 | \$ 30.37 | \$ 155.52 |
| FY 2014 Adjusted Rates (Dec. 31, 2014 letter) | \$ 127.12 | \$ 33.60 | \$ 160.72 |
| Increase (Decrease) | \$ 1.97 | \$ 3.23 | \$ 5.20 |
| FY14 ADA (x absence factor) | 648,276 | 648,276 | 648,276 |
| FY14 PY Adjustments | \$ 1,277,103 | \$ 2,093,930 | \$ 3,371,033 |
| FY 14 Revenue Adjustments | 252,827 | 272,276 | 525,103 |
| FY13 PY Adjustments | (6,559) | (6,559) | (13,118) |
| Total PY Lottery Adjustment | \$ 1,523,372 | \$ 2,359,647 | \$ 3,883,019 |

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

The District does not plan to issue 2014-15 TRANS.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2014-15 are based on actual expenditures through January 31, 2015, and the remaining five months were projected based on expenditure patterns in FY 2013-14, supplemented by specific information about factors that would cause expenditures to vary from prior year.

Salary/benefits negotiations with our bargaining units have not been completed for the current fiscal year. Furloughs are not included in the projections.

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 | 8.880% | |
| PERS | 11.771% | Safety PERS Members 30.845% |
| OASDI | 6.200% | |
| MEDICARE | 1.450% | |
| SUI | 0.050% | |
| Workers' Comp. | 2.600% | |
| PARS | 3.750% | |

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is projected to be \$102,492,183, and total maintenance expenditures are projected to be \$102,492,183.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2014-15**

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. \$6,002,789 in project expenditures from COPs issued in prior years are expected in the current fiscal year. These project expenditures will be recorded in objects 1000 to 7619. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$36,495,882 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$746.1 million, which is \$45.8 million higher than the ending balance for 2013-14.

| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | | January | July | August | September | October | November | December | January | February |
|---|---|---------|----------------|-----------------|------------------|------------------|-----------------|------------------|-----------------|------------------|
| B. RECEIPTS LOCF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources TOTAL RECEIPTS | Object | January | | | | | | | | |
| | 8010-8019 | | 301,597,756.00 | 681,915,318.00 | 626,349,606.00 | 454,971,661.00 | 317,254,439.00 | 358,106,478.00 | 873,537,887.00 | 939,718,647.00 |
| | 8020-8079 | | 731,671,778.00 | 171,360,468.00 | 463,185,199.00 | 309,627,168.00 | 308,448,833.00 | 463,553,918.00 | 310,308,170.00 | 273,480,943.00 |
| | 8080-8099 | | 117,008.00 | 53,188,441.00 | 0.00 | 0.00 | 19,607,100.00 | 391,359,198.00 | 107,558,870.00 | 64,400,627.00 |
| | 8100-8299 | | (8,073,738.00) | (27,989,341.00) | (18,783,877.00) | (17,138,570.00) | (17,348,934.00) | (17,289,938.00) | (15,104,211.00) | (15,731,417.00) |
| | 8300-8599 | | 6,563,327.00 | 85,832,262.00 | 39,375,901.00 | 18,440,640.00 | 17,605,543.00 | 117,761,192.00 | 17,577,060.00 | 1,341,582.00 |
| | 8600-8799 | | 126,803,240.00 | 96,824,659.00 | 37,225,984.00 | 70,332,519.00 | 153,351,449.00 | 35,415,542.00 | 54,962,804.00 | 35,244,692.00 |
| | 8910-8929 | | 8,619,446.00 | 3,949,784.00 | 8,371,722.00 | 5,303,092.00 | 9,079,264.00 | 7,449,325.00 | 11,268,562.00 | 4,297,821.00 |
| | 8930-8979 | | 0.00 | 77,750,136.00 | 155,785,472.00 | 87,750,136.00 | 84,750,136.00 | 77,918,966.00 | 93,818,966.00 | 148,255,723.00 |
| | TOTAL RECEIPTS | | 900,532,640.00 | 488,034,659.00 | 704,300,915.00 | 508,018,363.00 | 589,658,963.00 | 1,092,770,564.00 | 598,560,523.00 | 519,248,931.00 |
| C. DISBURSEMENTS Classified Salaries Employee Benefits Books and Supplies Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS | Object | January | | | | | | | | |
| | 1000-1999 | | 400,777,863.00 | 396,979,443.00 | 587,371,179.00 | 420,020,322.00 | 397,646,442.00 | 410,258,151.00 | 376,185,856.00 | 392,936,828.00 |
| | 2000-2999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 3000-3999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4000-4999 | | 116,522,177.00 | 70,312,865.00 | 74,370,263.00 | 104,738,378.00 | 64,563,125.00 | 88,753,141.00 | 66,426,949.00 | 81,494,389.00 |
| | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 6000-6599 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 7000-7499 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 7600-7629 | | 0.00 | 77,750,136.00 | 214,690,629.00 | 119,030,051.00 | 85,508,853.00 | 77,118,966.00 | 88,378,229.00 | 183,030,090.00 |
| | 7630-7699 | | 2,915,038.00 | (1,442,073.00) | 146,789.00 | 1,048,834.00 | 1,088,504.00 | 1,208,897.00 | 1,388,729.00 | 5,873,329.00 |
| | TOTAL DISBURSEMENTS | | 520,215,078.00 | 543,600,371.00 | 876,578,860.00 | 644,835,585.00 | 548,806,924.00 | 577,339,155.00 | 532,379,763.00 | 663,334,636.00 |
| D. BALANCE SHEET ITEMS Assets and Deferred Outflows Cash Not in Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Deferred Outflows of Resources SUBTOTAL Liabilities and Deferred Inflows Accounts Payable Due To Other Funds Current Loans Unearned Revenues Deferred Inflows of Resources SUBTOTAL Nonoperating Suspense Clearing TOTAL BALANCE SHEET ITEMS E. NET INCREASE/DECREASE (B - C + D) F. ENDING CASH (A + E) G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | Object | January | | | | | | | | |
| | 9111-9199 | | 17,872,542.00 | | | | | | | |
| | 9200-9299 | | 874,874,462.00 | | | | | | | |
| | 9310 | | 1,000,000.00 | | | | | | | |
| | 9320 | | 16,958,034.00 | | | | | | | |
| | 9330 | | 3,209.00 | | | | | | | |
| | 9340 | | 0.00 | | | | | | | |
| | 9490 | | 0.00 | | | | | | | |
| | SUBTOTAL | | 910,708,247.00 | | | | | | | |
| | 9500-9599 | | 88,923,269.00 | | | | | | | |
| | 9610 | | 1,000,000.00 | | | | | | | |
| | 9640 | | 0.00 | | | | | | | |
| | 9650 | | 6,687,928.00 | | | | | | | |
| | 9690 | | 96,611,197.00 | | | | | | | |
| | SUBTOTAL | | 910,708,247.00 | | | | | | | |
| | 9910 | | 814,097,050.00 | | | | | | | |
| | TOTAL BALANCE SHEET ITEMS | | 380,317,562.00 | (55,565,712.00) | (172,277,945.00) | (136,817,222.00) | 40,852,039.00 | 515,431,409.00 | 66,180,760.00 | (144,085,705.00) |
| | E. NET INCREASE/DECREASE (B - C + D) | | 681,915,318.00 | 626,349,606.00 | 454,071,661.00 | 317,254,439.00 | 358,106,478.00 | 873,537,887.00 | 939,718,647.00 | 795,632,942.00 |
| | F. ENDING CASH (A + E) | | | | | | | | | |
| | G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|-----------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| A. BEGINNING CASH | January | 795,632,942.00 | 890,789,650.00 | 1,048,033,531.00 | 1,049,743,620.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 427,046,948.00 | 273,480,943.00 | 273,480,943.00 | 335,977,792.00 | 137,491,869.00 | (560,311,311.00) | 3,918,803,659.00 | 3,918,803,659.00 |
| Property Taxes | 8020-8079 | 3,834,310.00 | 282,477,110.00 | 137,369,304.00 | 5,502,233.00 | 275,661.00 | 0.00 | 1,045,689,862.00 | 1,045,689,862.00 |
| Miscellaneous Funds | 8080-8099 | (15,471,929.00) | (15,144,776.00) | (15,144,776.00) | 298,405.00 | (51,702,949.00) | 0.00 | (234,627,071.00) | (234,627,071.00) |
| Federal Revenue | 8100-8299 | 107,376,297.00 | 59,575,414.00 | 74,509,664.00 | 28,308,622.00 | 147,796,592.00 | (101,573,007.00) | 620,491,089.00 | 620,491,089.00 |
| Other State Revenue | 8300-8599 | 71,054,903.00 | 66,744,678.00 | (357,803.00) | 13,286,076.00 | 186,722,723.00 | (185,125,473.00) | 762,485,993.00 | 762,485,993.00 |
| Other Local Revenue | 8600-8799 | 4,344,473.00 | 9,366,706.00 | 7,110,032.00 | 10,662,631.00 | 45,820,495.00 | (14,257,395.00) | 121,385,958.00 | 121,385,958.00 |
| Interfund Transfers In | 8910-8929 | 61,189,633.00 | 88,629,565.00 | 77,377,321.00 | 67,727,780.00 | (1,020,197,151.00) | 0.00 | 756,683.00 | 756,683.00 |
| All Other Financing Sources | 8930-8979 | 12,056,452.00 | 9,455,038.00 | 13,916,148.00 | 18,287,019.00 | (222,165,513.00) | 0.00 | 3,241,080.00 | 3,241,080.00 |
| TOTAL RECEIPTS | | 671,431,085.00 | 754,584,678.00 | 568,260,833.00 | 480,050,558.00 | (775,958,273.00) | (861,267,186.00) | 6,238,227,253.00 | 6,238,227,253.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 400,391,957.00 | 372,088,099.00 | 401,359,333.00 | 416,848,621.00 | 259,079,526.00 | (249,093,048.00) | 4,982,850,572.00 | 2,684,570,066.00 |
| Classified Salaries | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 859,775,902.00 |
| Employee Benefits | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,438,504,604.00 |
| Books and Supplies | 4000-4999 | 83,614,698.00 | 113,288,588.00 | 75,549,591.00 | 137,952,649.00 | (178,380,295.00) | 160,169,777.21 | 1,059,354,295.21 | 303,717,662.21 |
| Services | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 770,715,306.00 |
| Capital Outlay | 6000-6599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,476,611.00 |
| Other Outgo | 7000-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (20,555,284.00) |
| Interfund Transfers Out | 7600-7629 | 91,874,308.00 | 108,439,719.00 | 89,060,821.00 | 199,104,661.00 | (1,183,787,226.00) | 0.00 | 150,199,237.00 | 150,199,237.00 |
| All Other Financing Uses | 7630-7699 | 393,414.00 | 3,544,391.00 | 580,999.00 | 18,116,407.00 | (34,863,258.00) | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 576,274,377.00 | 597,340,797.00 | 566,550,744.00 | 772,022,338.00 | (1,137,951,253.00) | (88,923,270.79) | 6,192,404,104.21 | 6,192,404,104.21 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | 0.00 | 17,872,542.00 | 17,872,542.00 | |
| Accounts Receivable | 9200-9299 | | | | | (408,470,073.00) | 874,874,462.00 | 466,404,389.00 | |
| Due From Other Funds | 9310 | | | | | 0.00 | 1,000,000.00 | 1,000,000.00 | |
| Stores | 9320 | | | | | 0.00 | 16,958,034.00 | 16,958,034.00 | |
| Prepaid Expenditures | 9330 | | | | | 0.00 | 3,209.00 | 3,209.00 | |
| Other Current Assets | 9340 | | | | | 0.00 | 0.00 | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (408,470,073.00) | 910,708,247.00 | 502,238,174.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | (8,224,039.00) | 88,923,269.00 | 80,699,230.00 | |
| Due To Other Funds | 9610 | | | | | 0.00 | 1,000,000.00 | 1,000,000.00 | |
| Current Loans | 9640 | | | | | 0.00 | 0.00 | 0.00 | |
| Unearned Revenues | 9650 | | | | | 0.00 | 6,687,928.00 | 6,687,928.00 | |
| Deferred Inflows of Resources | 9690 | | | | | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (8,224,039.00) | 96,611,197.00 | 88,387,158.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | (408,470,073.00) | 814,097,050.00 | 413,851,016.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 95,156,708.00 | 157,243,881.00 | 1,710,089.00 | (291,971,780.00) | (38,253,054.00) | 41,753,134.79 | 459,674,164.79 | 45,823,148.79 |
| F. ENDING CASH (A + E) | | 890,789,650.00 | 1,048,033,531.00 | 1,049,743,620.00 | 757,771,840.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 761,271,920.79 | |

| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | | January | July | August | September | October | November | December | January | February |
|---|-------------------------------------|---------|------------------|------------------|-----------------|------------------|-----------------|------------------|----------------|------------------|
| A. BEGINNING CASH | Object | January | | | | | | | | |
| | 8010-8019 | | 757,771,840.00 | 560,191,241.00 | 327,425,290.00 | 391,107,572.00 | 167,641,603.00 | 200,129,554.00 | 688,944,946.00 | 715,219,975.00 |
| | 8020-8079 | | 266,959,490.00 | 175,890,336.00 | 470,168,608.00 | 316,602,605.00 | 316,602,605.00 | 470,168,608.00 | 316,602,605.00 | 314,967,860.00 |
| | 8080-8099 | | 119,249.00 | 54,207,106.00 | 0.00 | 0.00 | 19,982,615.00 | 398,854,510.00 | 97,091,566.00 | 64,463,879.00 |
| | 8100-8299 | | (8,038,189.00) | (27,866,104.00) | (18,701,171.00) | (17,064,104.00) | (17,272,547.00) | (17,213,630.00) | (2,054,834.00) | (18,114,974.00) |
| | 8300-8599 | | 4,008,446.00 | 1,401,423.00 | 86,987,534.00 | 5,374,010.00 | 90,957,017.00 | 131,888,769.00 | 15,619,825.00 | 1,618,379.00 |
| | 8600-8799 | | 99,560,655.00 | 53,952,015.00 | 98,053,294.00 | 43,076,269.00 | 106,658,660.00 | 26,406,980.00 | 80,487,778.00 | 23,995,247.00 |
| | 8800-8929 | | 8,876,381.00 | 3,998,095.00 | 10,198,777.00 | 5,349,230.00 | 9,097,563.00 | 7,188,787.00 | 18,743,417.00 | 4,343,824.00 |
| | 8930-8979 | | 0.00 | 74,756,756.00 | 149,787,771.00 | 96,218,156.00 | 89,779,736.00 | 75,866,798.00 | 70,412,155.00 | 175,022,032.00 |
| | TOTAL RECEIPTS | | 388,367,493.00 | 349,288,432.00 | 805,446,703.00 | 465,795,513.00 | 622,045,920.00 | 1,100,928,827.00 | 600,478,132.00 | 575,122,024.00 |
| C. DISBURSEMENTS | Object | January | | | | | | | | |
| | 1000-1999 | | 433,289,494.00 | 427,780,803.00 | 439,673,336.00 | 452,171,927.00 | 428,626,533.00 | 442,032,597.00 | 413,135,744.00 | 430,472,462.00 |
| | 2000-2999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 3000-3999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4000-4999 | | 147,592,059.00 | 77,380,472.00 | 82,593,991.00 | 113,515,644.00 | 71,557,196.00 | 79,079,923.00 | 90,810,884.00 | 89,878,416.00 |
| | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 6000-6599 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 7000-7499 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 7600-7629 | | 0.00 | 79,522,917.00 | 219,294,124.00 | 121,743,909.00 | 87,458,541.00 | 78,877,356.00 | 80,367,925.00 | 189,301,751.00 |
| | 7630-7699 | | 5,066,539.00 | (2,629,809.00) | 202,970.00 | 1,829,802.00 | 1,915,699.00 | 2,123,559.00 | (111,450.00) | 46,767,806.00 |
| D. BALANCE SHEET ITEMS | Object | January | | | | | | | | |
| | 9111-9199 | | 17,872,542.00 | | | | | | | |
| | 9200-9299 | | 466,404,393.00 | | | | | | | |
| | 9310 | | 1,000,000.00 | | | | | | | |
| | 9320 | | 16,958,034.00 | | | | | | | |
| | 9330 | | 3,209.00 | | | | | | | |
| | 9340 | | 0.00 | | | | | | | |
| | 9490 | | 0.00 | | | | | | | |
| | SUBTOTAL | | 502,238,174.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Liabilities and Deferred Inflows | | | | | | | | | |
| E. NET INCREASE/DECREASE (B - C + D) | Object | January | | | | | | | | |
| | 9500-9599 | | 80,699,230.00 | | | | | | | |
| | 9610 | | 1,000,000.00 | | | | | | | |
| | 9640 | | 0.00 | | | | | | | |
| | 9650 | | 6,687,928.00 | | | | | | | |
| | 9690 | | 88,387,158.00 | | | | | | | |
| | SUBTOTAL | | 88,387,158.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Nonoperating | | | | | | | | | |
| | Suspense Clearing | | | | | | | | | |
| F. ENDING CASH (A + E) | Object | January | | | | | | | | |
| | 9910 | | 413,851,016.00 | | | | | | | |
| | TOTAL BALANCE SHEET ITEMS | | 413,851,016.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL INCREASE/DECREASE (B - C + D) | | (197,580,599.00) | (232,765,951.00) | 63,682,282.00 | (223,465,969.00) | 32,487,951.00 | 498,815,392.00 | 16,275,029.00 | (181,298,411.00) |
| | TOTAL ENDING CASH (A + E) | | 560,191,241.00 | 327,425,290.00 | 391,107,572.00 | 167,641,603.00 | 200,129,554.00 | 698,944,946.00 | 715,219,975.00 | 533,921,564.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | Object | January | | | | | | | | |
| | 9910 | | | | | | | | | |
| | TOTAL BALANCE SHEET ITEMS | | | | | | | | | |
| | TOTAL INCREASE/DECREASE (B - C + D) | | | | | | | | | |
| | TOTAL ENDING CASH (A + E) | | | | | | | | | |
| | TOTAL INCREASE/DECREASE (B - C + D) | | | | | | | | | |
| | TOTAL ENDING CASH (A + E) | | | | | | | | | |
| | TOTAL INCREASE/DECREASE (B - C + D) | | | | | | | | | |
| | TOTAL ENDING CASH (A + E) | | | | | | | | | |
| | TOTAL INCREASE/DECREASE (B - C + D) | | | | | | | | | |

Second Interim
2014-15 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

19 64733 0000000
Form CASH

| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|--|-----------|-----------------|-----------------|-----------------|----------------|--------------------|------------------|------------------|------------------|
| A. BEGINNING CASH | | January | 533,921,564.00 | 575,907,078.00 | 733,757,741.00 | 812,246,250.00 | | | | |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | | 8010-8019 | 488,533,863.00 | 314,967,860.00 | 314,967,860.00 | 468,533,863.00 | 79,077,344.00 | (91,069,152.00) | 4,202,974,355.00 | 4,202,974,355.00 |
| Property Taxes | | 8020-8079 | 3,838,076.00 | 262,734,907.00 | 137,504,225.00 | 5,507,637.00 | 1,366,092.00 | 0.00 | 1,045,689,862.00 | 1,045,689,862.00 |
| Miscellaneous Funds | | 8080-8099 | (17,816,169.00) | (17,439,447.00) | (17,439,447.00) | 343,619.00 | (73,245,873.00) | 0.00 | (251,923,070.00) | (251,923,070.00) |
| Federal Revenue | | 8100-8299 | 111,712,460.00 | 84,192,373.00 | 80,304,203.00 | 32,159,321.00 | 161,834,461.00 | (161,138,462.00) | 646,919,759.00 | 646,919,759.00 |
| Other State Revenue | | 8300-8599 | 49,360,213.00 | 41,445,027.00 | 46,393,247.00 | 58,722,658.00 | 155,633,391.00 | (150,433,973.00) | 733,311,661.00 | 733,311,661.00 |
| Other Local Revenue | | 8600-8799 | 4,809,463.00 | 9,990,541.00 | 7,284,849.00 | 10,769,390.00 | 100,228,665.00 | (78,284,194.00) | 122,572,988.00 | 122,572,988.00 |
| Interfund Transfers In | | 8910-8929 | 71,522,476.00 | 130,295,692.00 | 106,289,944.00 | 121,271,749.00 | (1,161,223,265.00) | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | | 8930-8979 | 13,365,755.00 | 10,482,359.00 | 15,350,749.00 | 44,009,391.00 | (164,659,630.00) | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 705,326,137.00 | 836,689,312.00 | 690,655,630.00 | 741,317,828.00 | (900,970,615.00) | (480,925,781.00) | 6,499,545,555.00 | 6,499,545,555.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | | 1000-1999 | 439,254,835.00 | 406,307,276.00 | 440,286,081.00 | 390,198,324.00 | 251,115,898.00 | (238,053,470.00) | 5,156,291,840.00 | 5,156,291,840.00 |
| Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Books and Supplies | | 4000-4999 | 87,375,259.00 | 124,461,811.00 | 76,227,579.00 | 137,535,396.00 | (162,485,984.00) | 157,354,239.00 | 1,172,877,085.00 | 1,172,877,085.00 |
| Services | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | | 6000-6599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Outgo | | 7000-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interfund Transfers Out | | 7600-7629 | 97,691,168.00 | 115,305,388.00 | 94,699,550.00 | 171,710,621.00 | (1,182,481,666.00) | 0.00 | 153,491,584.00 | 153,491,584.00 |
| All Other Financing Uses | | 7630-7699 | 39,019,361.00 | 32,744,174.00 | 953,911.00 | 9,646,510.00 | (137,529,072.00) | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 663,340,623.00 | 678,818,649.00 | 612,167,121.00 | 709,090,851.00 | (1,231,380,824.00) | (80,699,231.00) | 6,482,660,509.00 | 6,482,660,509.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not in Treasury | | 9111-9199 | | | | | 0.00 | 17,872,542.00 | 17,872,542.00 | |
| Accounts Receivable | | 9200-9299 | | | | | (41,492,110.00) | 466,404,389.00 | 424,912,279.00 | |
| Due From Other Funds | | 9310 | | | | | 0.00 | 1,000,000.00 | 1,000,000.00 | |
| Stores | | 9320 | | | | | 0.00 | 16,958,034.00 | 16,958,034.00 | |
| Prepaid Expenditures | | 9330 | | | | | 0.00 | 3,209.00 | 3,209.00 | |
| Other Current Assets | | 9340 | | | | | 0.00 | 0.00 | 0.00 | |
| Deferred Outflows of Resources | | 9490 | | | | | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | | 0.00 | 0.00 | 0.00 | 0.00 | (41,492,110.00) | 502,238,174.00 | 480,746,084.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | | 9500-9599 | | | | | 7,930,684.00 | 80,699,230.00 | 88,629,914.00 | |
| Due To Other Funds | | 9610 | | | | | 0.00 | 1,000,000.00 | 1,000,000.00 | |
| Current Loans | | 9640 | | | | | 0.00 | 0.00 | 0.00 | |
| Unearned Revenues | | 9650 | | | | | 0.00 | 6,687,928.00 | 6,687,928.00 | |
| Deferred Inflows of Resources | | 9690 | | | | | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | | 0.00 | 0.00 | 0.00 | 0.00 | 7,930,684.00 | 88,387,158.00 | 96,317,842.00 | |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | | 0.00 | 0.00 | 0.00 | 0.00 | (49,422,794.00) | 413,851,016.00 | 364,428,222.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | | 41,985,514.00 | 157,850,663.00 | 78,488,509.00 | 32,226,977.00 | 280,987,415.00 | 13,624,466.00 | 381,313,288.00 | 16,885,046.00 |
| F. ENDING CASH, PLUS CASH | | | 575,907,078.00 | 733,757,741.00 | 812,246,250.00 | 844,473,227.00 | | | | |
| G. ENDING CASH, PLUS CASH | | | | | | | | | | |
| ACCUMULATED AND ADJUSTMENTS | | | | | | | | | 1,139,085,108.00 | |

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
SECOND INTERIM FINANCIAL REPORT
2014-15**

| | |
|--------------------------------------|---|
| BALANCES | The balances do not include amounts held in the Payroll Agency Fund. |
| RECEIPTS | Revenues and other receipts are primarily based on FY 2014-15 Actuals as of January 2015 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 2014 to January 2015. |
| SALARIES & BENEFITS | Totals consist of current year-to-date Actuals to January 2015 and projected salaries and benefits for the rest of the fiscal year. The totals also reflect projected higher disbursements for health and benefit costs for the second half of the fiscal year. |
| SERVICES, SUPPLIES & EQUIPMENT | Projected totals are based on FY 2014-15 Actuals as of January 2015 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 2014-15 data. Inter-fund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds, Child Development Fund, and Cafeteria Fund. |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 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 | 4,729,866,450.00 | 5.64% | 4,996,741,147.00 | 2.69% | 5,131,224,433.00 |
| 2. Federal Revenues | 8100-8299 | 620,491,089.00 | 4.26% | 646,919,759.00 | -5.68% | 610,142,608.00 |
| 3. Other State Revenues | 8300-8599 | 762,485,993.00 | -3.83% | 733,311,661.00 | -12.78% | 639,627,167.00 |
| 4. Other Local Revenues | 8600-8799 | 121,385,958.00 | 0.98% | 122,572,988.00 | -1.15% | 121,163,710.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 756,683.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 3,241,080.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.43 | -100.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 6,238,227,253.00 | 4.19% | 6,499,545,555.43 | 0.04% | 6,502,157,918.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,684,570,066.00 | | 2,758,237,104.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 73,667,038.00 | | (23,922,396.08) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,684,570,066.00 | 2.74% | 2,758,237,104.00 | -0.87% | 2,734,314,707.92 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 859,775,902.00 | | 909,848,632.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 50,072,730.00 | | 9,621,738.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 859,775,902.00 | 5.82% | 909,848,632.00 | 1.06% | 919,470,370.00 |
| 3. Employee Benefits | 3000-3999 | 1,438,504,604.00 | 11.33% | 1,601,506,104.00 | 7.48% | 1,721,224,936.74 |
| 4. Books and Supplies | 4000-4999 | 303,717,662.21 | 10.77% | 336,429,096.00 | -8.51% | 307,805,122.80 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 770,715,306.00 | 9.62% | 844,836,528.00 | -2.91% | 820,219,100.50 |
| 6. Capital Outlay | 6000-6999 | 5,476,611.00 | -23.80% | 4,173,437.00 | -0.70% | 4,144,227.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 8,536,935.00 | 0.00% | 8,536,935.00 | 0.00% | 8,536,935.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (29,092,219.00) | -27.48% | (21,098,911.00) | -8.44% | (19,318,807.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 150,199,237.00 | 2.19% | 153,491,584.00 | 1.59% | 155,927,133.73 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | (113,300,000.00) | | (374,500,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 6,192,404,104.21 | 4.69% | 6,482,660,509.00 | -3.16% | 6,277,823,726.69 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 45,823,148.79 | | 16,885,046.43 | | 224,334,191.31 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 700,250,290.57 | | 746,073,439.36 | | 762,958,485.79 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 746,073,439.36 | | 762,958,485.79 | | 987,292,677.10 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 19,631,605.65 | | 19,631,606.00 | | 19,631,606.00 |
| b. Restricted | 9740 | 119,737,677.66 | | 82,338,319.66 | | 103,173,997.76 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 102,400,000.00 | | 102,400,000.00 | | 102,400,000.00 |
| d. Assigned | 9780 | 393,877,568.00 | | 493,186,511.62 | | 696,672,907.20 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 65,375,780.00 | | 65,375,780.00 | | 65,375,780.00 |
| 2. Unassigned/Unappropriated | 9790 | 45,050,808.05 | | 26,268.51 | | 38,386.14 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 746,073,439.36 | | 762,958,485.79 | | 987,292,677.10 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 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 | 65,375,780.00 | | 65,375,780.00 | | 65,375,780.00 |
| c. Unassigned/Unappropriated | 9790 | 45,050,808.05 | | 26,268.51 | | 38,386.14 |
| 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 E2b) | | 110,426,588.05 | | 65,402,048.51 | | 65,414,166.14 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 1.78% | | 1.01% | | 1.04% |
| 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 A1, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections) | | 613,582.12 | | 603,784.32 | | 594,187.84 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 6,192,404,104.21 | | 6,482,660,509.00 | | 6,277,823,726.69 |
| 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) | | 6,192,404,104.21 | | 6,482,660,509.00 | | 6,277,823,726.69 |
| 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) | | 61,924,041.04 | | 64,826,605.09 | | 62,778,237.27 |
| 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) | | 61,924,041.04 | | 64,826,605.09 | | 62,778,237.27 |
| 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) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 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 | 4,729,866,450.00 | 5.64% | 4,996,741,147.00 | 2.69% | 5,131,224,433.00 |
| 2. Federal Revenues | 8100-8299 | 20,184,934.00 | -4.33% | 19,309,934.00 | 0.11% | 19,331,783.00 |
| 3. Other State Revenues | 8300-8599 | 141,637,471.00 | 38.94% | 196,791,141.00 | -48.21% | 101,925,889.00 |
| 4. Other Local Revenues | 8600-8799 | 92,559,584.00 | 5.85% | 97,977,713.00 | -1.08% | 96,916,160.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 3,241,080.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (904,829,359.95) | 16.82% | (1,057,023,892.57) | 3.64% | (1,095,472,960.00) |
| 6. Total (Sum lines A1 thru A5c) | | 4,082,660,159.05 | 4.19% | 4,253,796,042.43 | 0.00% | 4,253,925,305.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,890,951,560.00 | | 1,972,269,014.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 81,317,454.00 | | 19,339,866.92 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,890,951,560.00 | 4.30% | 1,972,269,014.00 | 0.98% | 1,991,608,880.92 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 510,958,827.00 | | 555,861,762.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 44,902,935.00 | | 10,838,201.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 510,958,827.00 | 8.79% | 555,861,762.00 | 1.95% | 566,699,963.00 |
| 3. Employee Benefits | 3000-3999 | 965,108,975.00 | 13.51% | 1,095,539,763.00 | 9.68% | 1,201,631,345.74 |
| 4. Books and Supplies | 4000-4999 | 161,008,729.00 | 20.30% | 193,691,168.00 | -11.75% | 170,927,377.90 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 393,038,319.00 | 6.94% | 420,307,449.00 | -3.26% | 406,622,223.50 |
| 6. Capital Outlay | 6000-6999 | 4,378,602.00 | -29.86% | 3,071,254.00 | 0.19% | 3,076,997.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 8,536,935.00 | 0.00% | 8,536,935.00 | 0.00% | 8,536,935.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (116,271,903.03) | -22.63% | (89,957,291.00) | -10.95% | (80,104,065.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 145,932,689.00 | 5.18% | 153,491,584.00 | 1.59% | 155,927,133.73 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | (113,300,000.00) | | (374,500,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 3,963,642,732.97 | 5.95% | 4,199,511,638.00 | -3.55% | 4,050,426,791.79 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 119,017,426.08 | | 54,284,404.43 | | 203,498,513.21 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 507,318,335.62 | | 626,335,761.70 | | 680,620,166.13 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 626,335,761.70 | | 680,620,166.13 | | 884,118,679.34 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 19,631,605.65 | | 19,631,606.00 | | 19,631,606.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 102,400,000.00 | | 102,400,000.00 | | 102,400,000.00 |
| d. Assigned | 9780 | 393,877,568.00 | | 493,186,511.62 | | 696,672,907.20 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 65,375,780.00 | | 65,375,780.00 | | 65,375,780.00 |
| 2. Unassigned/Unappropriated | 9790 | 45,050,808.05 | | 26,268.51 | | 38,386.14 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 626,335,761.70 | | 680,620,166.13 | | 884,118,679.34 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 65,375,780.00 | | 65,375,780.00 | | 65,375,780.00 |
| c. Unassigned/Unappropriated | 9790 | 45,050,808.05 | | 26,268.51 | | 38,386.14 |
| (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) | | 110,426,588.05 | | 65,402,048.51 | | 65,414,166.14 |
| 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) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 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 | 600,306,155.00 | 4.55% | 627,609,825.00 | -5.86% | 590,810,825.00 |
| 3. Other State Revenues | 8300-8599 | 620,848,522.00 | -13.58% | 536,520,520.00 | 0.22% | 537,701,278.00 |
| 4. Other Local Revenues | 8600-8799 | 28,826,374.00 | -14.68% | 24,595,275.00 | -1.41% | 24,247,550.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 756,683.00 | -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 | 904,829,359.95 | 16.82% | 1,057,023,893.00 | 3.64% | 1,095,472,960.00 |
| 6. Total (Sum lines A1 thru A5c) | | 2,155,567,093.95 | 4.18% | 2,245,749,513.00 | 0.11% | 2,248,232,613.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 793,618,506.00 | | 785,968,090.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (7,650,416.00) | | (43,262,263.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 793,618,506.00 | -0.96% | 785,968,090.00 | -5.50% | 742,705,827.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 348,817,075.00 | | 353,986,870.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 5,169,795.00 | | (1,216,463.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 348,817,075.00 | 1.48% | 353,986,870.00 | -0.34% | 352,770,407.00 |
| 3. Employee Benefits | 3000-3999 | 473,395,629.00 | 6.88% | 505,966,341.00 | 2.69% | 519,593,591.00 |
| 4. Books and Supplies | 4000-4999 | 142,708,933.21 | 0.02% | 142,737,928.00 | -4.11% | 136,877,744.90 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 377,676,987.00 | 12.41% | 424,529,079.00 | -2.58% | 413,596,877.00 |
| 6. Capital Outlay | 6000-6999 | 1,098,009.00 | 0.38% | 1,102,183.00 | -3.17% | 1,067,230.00 |
| 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 | 87,179,684.03 | -21.02% | 68,858,380.00 | -11.72% | 60,785,258.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 4,266,548.00 | -100.00% | 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) | | 2,228,761,371.24 | 2.44% | 2,283,148,871.00 | -2.44% | 2,227,396,934.90 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (73,194,277.29) | | (37,399,358.00) | | 20,835,678.10 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 192,931,954.95 | | 119,737,677.66 | | 82,338,319.66 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 119,737,677.66 | | 82,338,319.66 | | 103,173,997.76 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 119,737,677.66 | | 82,338,319.66 | | 103,173,997.76 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 119,737,677.66 | | 82,338,319.66 | | 103,173,997.76 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 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 | | | | | | |

Los Angeles Unified School District

2014-15 Second Interim

GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2015-16 and 2016-17

Major Revenue Assumptions

| | <u>2015-16</u> | <u>2016-17</u> |
|--|-----------------------|-----------------------|
| 1. Enrollment | | |
| Non-charter schools | 485,163 | 468,534 |
| Locally-funded charter schools | 41,722 | 41,722 |
| Direct-funded charter schools | 110,026 | 116,344 |
| Total | <u>636,911</u> | <u>626,600</u> |
| 2. Estimated Funded Average Daily Attendance | | |
| Non-charter schools | 469,566.94 | 456,668.77 |
| Locally-funded charter schools | 39,808.98 | 39,808.98 |
| Total | <u>509,375.92</u> | <u>496,477.75</u> |
| 3. Funded COLA | | |
| LCFF | 1.58% | 2.10% |
| Special Education (AB602) | 1.58% | 2.10% |
| 4. Base Grant Rates Per ADA | | |
| Grades K-3 | \$7,122 | 7,272 |
| Grades 4-6 | \$7,228 | \$7,380 |
| Grades 7-8 | \$7,444 | \$7,600 |
| Grades 9-12 | \$8,625 | \$8,806 |
| 5. Unduplicated student count percentage to enrollment | | |
| Non-charter schools | 84.62% | 84.62% |
| Locally-funded charter schools (total) | 37.43% | 37.43% |
| 6. Gap Funding Percentage | 32.19% | 23.71% |
| 7. Education Protection Act | \$614.3 million | \$614.3 million |
| 8. California State Lottery – Rates Per ADA | | |
| Unrestricted | \$128.00 | \$128.00 |
| Restricted | \$34.00 | \$34.00 |
| 9. Mandate Block Grant | | |
| Non-charter schools – K-8 | \$28.00 | \$28.00 |
| Non-charter schools – 9-12 | \$56.00 | \$56.00 |
| Locally-funded charter schools – K-8 | \$14.00 | \$14.00 |
| Locally-funded charter schools – 9-12 | \$42.00 | \$42.00 |

2014-15 Second Interim

**GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2015-16 and 2016-17**

Major Expenditure Assumptions for 2015-16

1. **Certificated Salaries** are based on 2014-15 level adjusted for known changes that are either increases or decreases. The following are known changes from 2014-15 to 2015-16 affecting certificated salaries:

| | (in \$million) |
|---|----------------------|
| | <u>Amounts</u> |
| LCFF Proportionality Requirement | \$76.4 |
| Step and Column Salary Adjustment | \$31.1 |
| Special Ed Program | \$27.8 |
| Federal, State, and Local Grants | \$12.1 |
| Sick Leave for All (AB1522) | \$10.4 |
| 2% Salary Increase | \$7.7 |
| School Staff and Resources | \$6.9 |
| Quality Education Investment Act (SB1133) | (\$17.1) |
| Reduced Cost from Enrollment Decline | (\$39.6) |
| 2014-15 One-time Items | (\$42.1) |
| Total 2015-16 Known Changes | <u>\$73.6</u> |

2. **Classified Salaries** are based on 2014-15 level adjusted for known changes that are either increases or decreases. The following are known changes from 2014-15 to 2015-16 affecting classified salaries:

| | (in \$million) |
|------------------------------------|----------------------|
| | <u>Amounts</u> |
| LCFF Proportionality Requirement | \$38.8 |
| 2% Salary Increase | \$11.9 |
| School Staff and Resources | \$3.5 |
| Federal, State, and Local Grants | \$3.5 |
| Sick Leave for All (AB1522) | \$2.4 |
| 2014-15 One-time Items | (\$7.2) |
| All Others | (\$2.9) |
| Total 2015-16 Known Changes | <u>\$50.0</u> |

2014-15 Second Interim

**GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2015-16 and 2016-17**

Major Expenditure Assumptions for 2015-16 (continued)

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 10.73%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 12.6%, an increase of .83% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2012-2014 Health and Welfare Agreement. Funding for the calendar years 2015 and 2016 is at the 2014 Per Participant level plus \$27 million, which represents 50% of the estimated increase in premium costs. OPEB contribution for the year is \$113.6 million.
4. **Other Expenses (4000-6000)** are based on 2014-15 level adjusted for known changes that are either increases or decreases. The following are major known changes affecting Other Expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities and telecommunication of \$15.7 million.
 - b. \$30 million for Spring textbook allocation is included should there be a required adoption for 2016-17. Assembly Bill X4 2 (Chapter 2, Statutes of 2009-10 Fourth Extraordinary Session) signed on July 28, 2009, suspended the process and procedures for adopting instructional materials, including framework revisions, until the 2013-14 school year. Senate Bill 70 (Chapter 7 of the Statutes of 2011) extended that suspension until the 2015-16 school year.
 - c. Exclusion of 2014-15 one-time items
 - Common Core State Standards \$47.4 million
 - COPs Capital Projects \$ 2.5 million
 - Textbooks (Carryover) \$27.1 million
 - 6th & 7th Grade Math Adoption \$ 9.0 million
 - Board Election Expense \$ 3.1 million
 - d. Includes distribution of direct-funded charter schools' share of the Special Ed. AB602 and Federal IDEA which totals to \$7 million.
5. **Ongoing and Major Maintenance Account** reverts to 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** is at 1% of total General Fund Expenditures and Other Financing Uses.

Los Angeles Unified School District

2014-15 Second Interim

GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2015-16 and 2016-17

Major Expenditure Assumptions for 2015-16 (continued)

7. **Indirect Cost Rate** is at 3.86%.
8. **Other Adjustments** of \$113.3 million represent balancing proposals or recommendations that will be submitted to the Board of Education to address the shortfall in 2015-16.
9. **Assigned Balances** includes \$108 million reserved for salary increase for bargaining units that have not settled based on the District's current proposal.

Major Expenditure Assumptions for 2016-17

1. **Certificated Salaries** are based on 2015-16 level adjusted for known changes that are either increases or decreases. The following are known changes from 2015-16 to 2016-17 affecting certificated salaries:

| | (in \$million) |
|---|------------------------|
| <u>Certificated Salaries</u> | <u>Amounts</u> |
| Step and Column Salary Adjustment | \$30.8 |
| LCFF Proportionality Requirement | \$29.8 |
| Sick Leave for All (AB1522) | \$10.1 |
| 2.5% Salary Increase | \$9.0 |
| 2015-16 One-time Items | (\$14.4) |
| Federal, State, and Local Grants | (\$18.5) |
| Quality Education Investment Act (SB1133) | (\$26.1) |
| Reduced Cost from Enrollment Decline | (\$42.9) |
| All Others | (\$1.8) |
| Total 2016-17 Known Changes | <u>(\$24.0)</u> |

2014-15 Second Interim

**GENERAL FUND
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
Fiscal Years 2015-16 and 2016-17**

Major Expenditure Assumptions for 2016-17 (continued)

2. **Classified Salaries** are based on 2015-16 level adjusted for known changes that are either increases or decreases. The following are known changes from 2015-16 to 2016-17 affecting classified salaries:

| | (in \$million) |
|---|---------------------|
| | <u>Amounts</u> |
| 2.5% Salary Increase | \$15.0 |
| LCFF Proportionality Requirement | \$3.4 |
| Sick Leave for All (AB1522) | \$2.5 |
| Quality Education Investment Act (SB1133) | (\$1.1) |
| 2015-16 One-time Items | (\$4.6) |
| Federal, State, and Local Grants | (\$5.4) |
| All Others | (\$0.1) |
| Total 2016-17 Known Changes | <u>\$9.7</u> |

3. With the exception of Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 12.58%, an increase of 1.85% from prior year. Employer contribution rate to CalPERS is 15.0%, an increase of 2.4% from prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2012-2014 Health and Welfare Agreement. Funding for the calendar years 2016 and 2017 is at the 2014 Per Participant level plus \$27 million, which represents 50% of the estimated increase in premium costs. OPEB contribution for the year is \$170.3 million.
4. **Other Expenses (4000-6000)** are based on 2015-16 level adjusted for known changes that are either increases or decreases. The following are major expenditure assumptions affecting Other Expenses (4000-6000):
- Inflation on cost of supplies and materials, including utilities and telecommunication of \$11.5 million.
 - LCFF Proportionality Requirement of \$ 11.7 million.
 - Includes distribution of direct-funded charter schools' share of the Special Ed. AB602 and Federal IDEA which totals to \$6 million.

Los Angeles Unified School District

2014-15 Second Interim

GENERAL FUND

BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS

Fiscal Years 2015-16 and 2016-17

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses.
6. **Reserve for Economic Uncertainties** is at 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.30%.
8. **Other Adjustments** of \$374.5 million represent balancing proposals or recommendations that will be submitted to the Board of Education to address the shortfall in 2016-17.
9. **Assigned Balances** includes \$176.6 million reserved for salary increase for bargaining units that have not settled based on the District's current proposal.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Second Interim Projected Year Totals data should be entered for all fiscal years.

| Fiscal Year | LCFF Revenue (Funded) ADA | | Percent Change | Status |
|-------------------------------|---|---|----------------|--------|
| | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals | | |
| Current Year (2014-15) | 483,761.61 | 485,051.93 | 0.3% | Met |
| 1st Subsequent Year (2015-16) | 470,112.31 | 469,566.94 | -0.1% | Met |
| 2nd Subsequent Year (2016-17) | 455,233.79 | 456,666.77 | 0.3% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|--------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2014-15) | 644,439 | 643,635 | -0.1% | Met |
| 1st Subsequent Year (2015-16) | 635,476 | 636,911 | 0.2% | Met |
| 2nd Subsequent Year (2016-17) | 627,941 | 626,600 | -0.2% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|-----------------------------|---|---|--|
| Third Prior Year (2011-12) | 537,267 | 662,140 | 81.1% |
| Second Prior Year (2012-13) | 507,596 | 655,494 | 77.4% |
| First Prior Year (2013-14) | 619,977 | 653,826 | 94.8% |
| | Historical Average Ratio: | | 84.4% |

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 84.9%

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

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

| Fiscal Year | Estimated P-2 ADA (Form A1, Lines A4, C1, and C2e) (Form MYPI, Line F2) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|---------|
| Current Year (2014-15) | 613,582 | 643,635 | 95.3% | Not Met |
| 1st Subsequent Year (2015-16) | 603,784 | 636,911 | 94.8% | Not Met |
| 2nd Subsequent Year (2016-17) | 594,188 | 626,600 | 94.8% | 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)

The ADA to enrollment standard excludes charter schools P-2 ADA data for FY 11-12 and 12-13, while the CBEDS enrollment includes charter schools. To align the ADA with the CBEDS enrollment, charter schools ADA are now included beginning FY 13-14.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

| LCFF Revenue | | | | |
|--|-----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| First Interim | | Second Interim | | |
| Fiscal Year | (Form 01CSI, Item 4A) | Projected Year Totals | Percent Change | Status |
| Current Year (2014-15) | 4,963,123,354.00 | 4,964,493,675.00 | 0.0% | Met |
| 1st Subsequent Year (2015-16) | 5,105,535,962.00 | 5,228,164,221.00 | 2.4% | Not Met |
| 2nd Subsequent Year (2016-17) | 5,245,436,007.00 | 5,329,017,878.00 | 1.6% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Gap funding percentage increased from 20.68% in First Interim to 32.19% in Second Interim for 2015-16.

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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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 (2011-12) | 2,943,356,588.30 | 3,121,393,451.14 | 94.3% |
| Second Prior Year (2012-13) | 2,997,079,807.40 | 3,368,650,308.55 | 89.0% |
| First Prior Year (2013-14) | 3,201,716,163.77 | 3,697,752,012.72 | 86.6% |
| | Historical Average Ratio: | | 90.0% |

| | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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): | 87.0% to 93.0% | 87.0% to 93.0% | 87.0% to 93.0% |

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 (2014-15) | 3,367,019,362.00 | 3,817,710,043.97 | 88.2% | Met |
| 1st Subsequent Year (2015-16) | 3,623,670,539.00 | 4,046,020,054.00 | 89.6% | Met |
| 2nd Subsequent Year (2016-17) | 3,759,940,189.66 | 3,894,499,658.06 | 96.5% | Not 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) | 2016-17 Total Expenditures include Other Adjustments of negative \$374.5 million. Other Adjustments represent balancing proposals or recommendations that will be submitted to the Board to address shortfall in 2016-17. Most of the Other Adjustments will affect salaries and benefits. Once these adjustments are identified and reflected in the appropriate object of expenditure, ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures will be brought to within standard. |
|---------------------------------------|---|

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|--|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2014-15) | 621,043,146.00 | 620,491,089.00 | -0.1% | No |
| 1st Subsequent Year (2015-16) | 647,870,593.00 | 646,919,759.00 | -0.1% | No |
| 2nd Subsequent Year (2016-17) | 612,187,698.00 | 610,142,608.00 | -0.3% | No |

Explanation:
(required if Yes)

| | | | | |
|--|----------------|----------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2014-15) | 760,826,723.00 | 762,485,993.00 | 0.2% | No |
| 1st Subsequent Year (2015-16) | 636,174,336.00 | 733,311,661.00 | 15.3% | Yes |
| 2nd Subsequent Year (2016-17) | 630,950,741.00 | 639,627,167.00 | 1.4% | No |

Explanation:
(required if Yes)

2015-16 Other State Revenue for 2nd Interim reflects the discretionary funds proposed to pay for prior year mandate claims. The estimated amount for 2015-16 based on 2014-15 estimated P-2 ADA and \$180 per ADA is \$92.3 million.

| | | | | |
|--|----------------|----------------|--------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2014-15) | 117,316,978.00 | 121,385,958.00 | 3.5% | No |
| 1st Subsequent Year (2015-16) | 136,892,148.00 | 122,572,988.00 | -10.5% | Yes |
| 2nd Subsequent Year (2016-17) | 146,006,890.00 | 121,163,710.00 | -17.0% | Yes |

Explanation:
(required if Yes)

The reduction of Other Local Revenue for both 2015-16 and 2016-17 is mostly due TRANS interest income. Since there is no planned issuance, no TRANS interest income is being projected for 2015-16 and 2016-17 in the 2nd Interim.

| | | | | |
|---|----------------|----------------|------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2014-15) | 283,907,106.90 | 303,717,662.21 | 7.0% | Yes |
| 1st Subsequent Year (2015-16) | 321,467,658.00 | 336,429,096.00 | 4.7% | No |
| 2nd Subsequent Year (2016-17) | 290,290,918.22 | 307,805,122.80 | 6.0% | Yes |

Explanation:
(required if Yes)

The increase in 2014-15 from First Interim is mainly due to book purchases in the current year. The increase in 2016-17 is mostly due to an increase in expenditure to meet the proportionality requirement.

| | | | | |
|--|----------------|----------------|-------|----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2014-15) | 760,890,395.00 | 770,715,306.00 | 1.3% | No |
| 1st Subsequent Year (2015-16) | 818,306,765.00 | 844,836,528.00 | 3.2% | No |
| 2nd Subsequent Year (2016-17) | 827,706,454.00 | 820,219,100.50 | -0.9% | No |

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2014-15) | 1,499,186,847.00 | 1,504,363,040.00 | 0.3% | Met |
| 1st Subsequent Year (2015-16) | 1,420,937,075.00 | 1,502,804,408.00 | 5.8% | Not Met |
| 2nd Subsequent Year (2016-17) | 1,389,145,329.00 | 1,370,933,485.00 | -1.3% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2014-15) | 1,044,797,501.90 | 1,074,432,968.21 | 2.8% | Met |
| 1st Subsequent Year (2015-16) | 1,139,774,423.00 | 1,181,265,624.00 | 3.6% | Met |
| 2nd Subsequent Year (2016-17) | 1,117,997,372.22 | 1,128,024,223.30 | 0.9% | Met |

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

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

2015-16 Other State Revenue for 2nd Interim reflects the discretionary funds proposed to pay for prior year mandate claims. The estimated amount for 2015-16 based on 2014-15 estimated P-2 ADA and \$180 per ADA is \$92.3 million.

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

The reduction of Other Local Revenue for both 2015-16 and 2016-17 is mostly due TRANS interest income. Since there is no planned issuance, no TRANS interest income is being projected for 2015-16 and 2016-17 in the 2nd Interim.

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

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since 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 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

| | Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1) | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--|--|--|--------|
| 1. OMMA/RMA Contribution | 63,904,366.61 | 102,492,183.00 | Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 101,583,222.00 | |

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

| | |
|--------------------------|--|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1996) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) |
| <input type="checkbox"/> | Other (explanation must be provided) |

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 1.8% | 1.0% | 1.0% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 0.6% | 0.3% | 0.3% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|--------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2014-15) | 119,017,426.08 | 3,963,642,732.97 | N/A | Met |
| 1st Subsequent Year (2015-16) | 54,284,404.43 | 4,199,511,638.00 | N/A | Met |
| 2nd Subsequent Year (2016-17) | 203,498,513.21 | 4,050,426,791.79 | N/A | Met |

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2014-15) | | 746,073,439.36 | Met |
| 1st Subsequent Year (2015-16) | | 762,958,485.79 | Met |
| 2nd Subsequent Year (2016-17) | | 987,292,677.10 | 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 (2014-15) | | 757,771,840.00 | 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:

| Percentage Level | District ADA | | |
|-----------------------------|--------------|-----|---------|
| 5% or \$64,000 (greater of) | 0 | to | 300 |
| 4% or \$64,000 (greater of) | 301 | to | 1,000 |
| 3% | 1,001 | to | 30,000 |
| 2% | 30,001 | to | 400,000 |
| 1% | 400,001 | and | over |

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

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

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

| | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 613,582 | 603,784 | 594,188 |
| 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):

No

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

| Current Year Projected Year Totals (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|----------------------------------|----------------------------------|
| 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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 6,192,404,104.21 | 6,482,660,509.00 | 6,277,823,726.69 |
| 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) | 6,192,404,104.21 | 6,482,660,509.00 | 6,277,823,726.69 |
| 4. Reserve Standard Percentage Level | 1% | 1% | 1% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 61,924,041.04 | 64,826,605.09 | 62,778,237.27 |
| 6. Reserve Standard - by Amount (\$64,000 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) | 61,924,041.04 | 64,826,605.09 | 62,778,237.27 |

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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--|--|----------------------------------|----------------------------------|
| 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) | 65,375,780.00 | 65,375,780.00 | 65,375,780.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 45,050,808.05 | 26,268.51 | 38,386.14 |
| 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) | 110,426,588.05 | 65,402,048.51 | 65,414,166.14 |
| 9. | District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 1.78% | 1.01% | 1.04% |
| District's Reserve Standard (Section 10B, Line 7): | | 61,924,041.04 | 64,826,605.09 | 62,778,237.27 |
| Status: | | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The reserve levels above include Other Adjustments of \$113.3 million in 2015-16 and \$374.5 million in 2016-17 which represent balancing proposals or recommendations that will be submitted to the Board to address shortfall in 2015-16 and 2016-17.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

Cafeteria Fund and Child Development Fund

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|---|---|-------------------|------------------|--------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2014-15) | (928,750,373.98) | (904,829,359.95) | -2.6% | (23,921,014.03) | Met |
| 1st Subsequent Year (2015-16) | (1,053,888,535.85) | (1,057,023,892.57) | 0.3% | 3,135,356.72 | Met |
| 2nd Subsequent Year (2016-17) | (1,094,252,738.00) | (1,095,472,960.00) | 0.1% | 1,220,222.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2014-15) | 757,116.00 | 756,683.00 | -0.1% | (433.00) | Met |
| 1st Subsequent Year (2015-16) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2016-17) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2014-15) | 157,325,054.00 | 150,199,237.00 | -4.5% | (7,125,817.00) | Met |
| 1st Subsequent Year (2015-16) | 151,290,957.00 | 153,491,584.00 | 1.5% | 2,200,627.00 | Met |
| 2nd Subsequent Year (2016-17) | 152,665,476.73 | 155,927,133.73 | 2.1% | 3,261,657.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in general obligation bond payments will be funded from property tax levies.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1.

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

Yes

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

No

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

Yes

2.

OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|-------------------|
| a. OPEB actuarial accrued liability (AAL) | 10,901,982,000.00 | 10,901,982,000.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 10,901,982,000.00 | 10,901,982,000.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Jul 03, 2014 | Jul 03, 2014 |

3.

OPEB Contributions

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

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|-------------------------------|---|----------------|
| Current Year (2014-15) | 868,620,000.00 | 868,620,000.00 |
| 1st Subsequent Year (2015-16) | 868,620,000.00 | 868,620,000.00 |
| 2nd Subsequent Year (2016-17) | 868,620,000.00 | 868,620,000.00 |

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

| | | |
|-------------------------------|----------------|----------------|
| Current Year (2014-15) | 345,459,225.00 | 337,191,099.00 |
| 1st Subsequent Year (2015-16) | 434,400,000.00 | 434,400,000.00 |
| 2nd Subsequent Year (2016-17) | 490,700,000.00 | 490,700,000.00 |

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

| | N/A | N/A |
|-------------------------------|----------------|----------------|
| Current Year (2014-15) | | |
| 1st Subsequent Year (2015-16) | 321,900,000.00 | 321,900,000.00 |
| 2nd Subsequent Year (2016-17) | 321,900,000.00 | 321,900,000.00 |

d. Number of retirees receiving OPEB benefits

| | | |
|-------------------------------|--------|--------|
| Current Year (2014-15) | 37,483 | 37,476 |
| 1st Subsequent Year (2015-16) | 37,263 | 37,263 |
| 2nd Subsequent Year (2016-17) | 38,206 | 38,206 |

4.

Comments:

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

| First Interim (Form 01CSI, Item S7B) | | Second Interim |
|---|--|----------------|
| 624,354,839.00 | | 635,945,839.00 |
| 0.00 | | 0.00 |

3. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

| First Interim (Form 01CSI, Item S7B) | | Second Interim |
|---|--|----------------|
| 141,051,502.00 | | 148,851,378.00 |
| 147,918,809.00 | | 147,918,809.00 |
| 154,600,000.00 | | 154,600,000.00 |

- b. Amount contributed (funded) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

| | |
|----------------|----------------|
| 141,051,502.00 | 148,851,378.00 |
| 147,918,809.00 | 147,918,809.00 |
| 154,600,000.00 | 154,600,000.00 |

4. Comments:

Included above are the Workers' Compensation Fund and Liability Self Insurance Fund.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2013-14) | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 35,523.7 | 36,574.1 | 36,100.1 | 35,593.1 |

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

7. Amount included for any tentative salary schedule increases

| Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| | | |

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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 349,964,470 | 338,250,935 | 338,250,935 |
| 100.0% | 100.0% | 100.0% |
| | | |

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

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

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

| | | |
|----|--|--|
| No | | |
| | | |

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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 32,191,520 | 31,066,261 | 30,788,462 |
| | | |

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

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

| Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

Certificated (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2013-14) | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 15,030.0 | 15,641.3 | 15,613.3 | 15,582.8 |

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 225,061,097 | 217,528,158 | 217,528,158 |
| 100.0% | 100.0% | 100.0% |
| | | |

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

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

| | | |
|----|--|--|
| No | | |
| | | |

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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| No | No | No |
| | | |
| | | |

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

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

| Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

Classified (Non-management) - Other

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

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2013-14) | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 4,993.4 | 5,263.9 | 5,263.9 | 5,263.9 |

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

Negotiations Settled Since First Interim Projections

| 2. Salary settlement: | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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 | <input type="text"/> | | |
| | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
| 4. Amount included for any tentative salary schedule increases | | | |

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

| | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | | | |

Management/Supervisor/Confidential
Step and Column Adjustments

| | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | No | No | No |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step and column over prior year | | | |

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

| | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | No | No | No |
| 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)

No

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

Yes

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

Yes

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

Yes

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?

Yes

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

Yes

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

Yes

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.)

No

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

Yes

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Glossary of Terms
FY 2014-15 Second Interim

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

2015-16 Fiscal Stabilization Plan

Ongoing Solutions

Ongoing Reduction to District Programs:

Central Office Reduction
School Readiness Language Development Programs

Realignment

Redesign of Program to address priorities and goals:

Arts Program
After School Program
Maintenance and Operations

One-Time Funding

Use of One-time funds:

Redevelopment funds
Bond projects

The Proposed Fiscal Stabilization Plan for 15-16 includes ongoing solutions, realignment of programs and one-time funding sources.

As limited one-time funding sources are depleted, the District will need to address additional reductions in 16-17 unless alternative on-going funding sources and/or additional program realignment and efficiencies are identified.

The District also continues to explore other “out of the box” solutions such as the strategic use of one time funds that could results in ongoing revenues.

Focus areas such as special education, attendance and cafeteria will also be reviewed for improvements and efficiencies.

The District’s structural deficit needs to be addressed across three years to ensure fiscal sustainability in the long run.

2015-16 Fiscal Stabilization Plan (in millions)

| Item | 15-16 Estimated Amount | Estimated FTE | 16-17 Estimated Amount | Estimated FTE | Description |
|--|------------------------------|------------------|------------------------------|------------------|---|
| Second Interim Deficit | \$ (158.3) | | \$ (374.6) | | |
| Balances from Prior Year | \$ 45.1 | | \$ 19.7 | | |
| | | | | | |
| Ongoing Solutions | | | | | |
| Central Office Reduction | \$ 16. | 115 | \$ 16. | 115 | Reduction to central offices. |
| School Readiness Language Development Programs (SRLDP) | \$ 16. | 280 | \$ 16. | 280 | A 45% reduction in the SRLDP classes. Space and funding permitting, families will be offered opportunities in Early Childhood Education programs |
| To be Determined | \$ - | | \$ 282. | | Additional reduction/solutions needed to address 16-17 deficit. |
| Total Expenditure Program Reduction | \$ 32. | 395 | \$ 314. | 395 | |
| | | | | | |
| Realignment of Programs | | | | | |
| After School Programs | \$ 7.3 | | \$ 7.3 | | Beginning in the 2015-16 school year, the Youth Services After School Program will be restructured to address the changing needs of our targeted youth. |
| Arts Programs | \$ 18.6 | | \$ 18.6 | | A redesign of the District existing Arts program to better serve targeted students. (TBD) |
| Ongoing & Major Maintenance | \$ 15. | | \$ 15. | | Portion of the additional Ongoing & Major Maintenance funds will be focused toward our targeted student population. |
| Total Program Realignment | \$ 40.9 | | \$ 40.9 | | |
| | | | | | |
| Additional Onetime Sources of Funds | | | | | |
| Flexible Use of Redevelopment Dollars | \$ 30. | | \$ - | | Flexibility allowed for the use of these funds for maintenance purposes. |
| Bond-Eligible Maintenance Project | \$ 30. | | \$ - | | |
| Additional Onetime Funds | \$ 60. | | \$ - | | |
| | | | | | |
| Revised Balance | \$ 19.7 | | \$ (0.) | | |

Ongoing Reduction to District Programs

As the District experienced decreasing revenues and increasing cost, the District needs to continue to ensure that staffing and services are adjusted to the appropriate levels.

A better alignment of program costs with its corresponding revenues will also need to occur. For instance, there are several funding source that no longer received any cost of living increases and have been frozen at prior year levels yet the associated program costs are increasing.

The District needs to prioritize the various program components, contain cost within funding sources and ensure that programs are design to provide better instructional focus to our students.

Central Office Reduction

Proposed Reduction: \$16 million

Resources that support school sites and the daily operation of the District. Reduction by divisions is shown in table below.

| Division Group | Division Name | FTE | Proposed Reduction |
|---|---|-----|--------------------|
| Communications & Media Relations | COMMUNICATIONS(KLCS,TRANSLATION & COMM-CENTRAL OFF) | 8 | \$ 0.9 |
| | GENERAL SUPERINTENDENT | 3 | \$ 0.4 |
| Communications & Media Relations Total | | 11 | \$ 1.3 |
| Facilities | ASSET MANAGEMENT | 2 | \$ 0.3 |
| | MAINTENANCE & OPERATIONS | 8 | \$ 0.9 |
| | PROGRAM SUPPORT SERVICES | - | \$ 0.2 |
| Facilities Total | | 10 | \$ 1.4 |
| OCISS | ADULT & ALTERNATIVE EDUCATION | 4 | \$ 0.5 |
| | CURRICULUM AND INSTRUCTION | 1 | \$ (0.0) |
| | DEPUTY SUPERINTENDENT OF INSTR | 1 | \$ 0.2 |
| | INTENSIVE SUPPORT & INTRVNTN | 1 | \$ 0.2 |
| | SECONDARY EDUCATION PROGRAMS | 1 | \$ 0.1 |
| | TALENT MANAGEMENT DIVISION | 3 | \$ 0.3 |
| OCISS Total | | 11 | \$ 1.2 |
| Office of Educational Services | BEYOND THE BELL | 1 | \$ 0.2 |
| | DIV OF ADULT & OCCUPATION ED | 2 | \$ 0.1 |
| | ENVIRONMENTAL HEALTH & SAFETY DIVISION | 1 | \$ 0.3 |
| | PROCUREMENT SERVICES | 1 | \$ 0.1 |
| | SCHOOL OPERATIONS | 2 | \$ 0.2 |
| | STUDENT HEALTH & HUMAN SERVICES | 2 | \$ 0.3 |
| | TRANSPORTATION SERVICES | 3 | \$ 0.3 |
| Office of Educational Services Total | | 12 | \$ 1.5 |
| Office of the Chief Financial Officer | ACCOUNTING & DISBURSEMENTS DIVISION | 10 | \$ 0.9 |
| | BUDGET SERVICES & FINANCIAL PLANNING DIV | 9 | \$ 1.0 |
| | PAYROLL SERVICES | 6 | \$ 0.6 |
| Office of the Chief Financial Officer Total | | 25 | \$ 2.4 |
| | DATA & ACCOUNTABILITY | 3 | \$ 0.5 |
| | GENERAL COUNSEL | 1 | \$ 1.5 |
| | GOVERNMENT RELATIONS | 1 | \$ 0.1 |
| | HUMAN RESOURCES | 11 | \$ 2.0 |
| | INFORMATION TECHNOLOGY DIVISION | 21 | \$ 3.0 |
| | PERSONNEL COMMISSION | 6 | \$ 0.5 |
| | SCHOOL POLICE | 3 | \$ 0.3 |
| Grand Total | | 115 | \$ 15.8 |

School Readiness Language Development Programs

Proposed Reduction: \$16 million (in 2015-16) and \$36 million (in 16-17)

The School Readiness Language Development Program is a two hour and thirty-five minute program, five days a week, enrolling 18 students per class. The length of the program, which includes either breakfast or lunch, is minimal to provide students with a quality program that focuses on social emotional development, language and literacy appropriate to the preschool child. The California Preschool Learning Foundations describe a quality program that “offers children environments and experiences that encourage active, playful exploration and experimentation”.

The Transitional Kindergarten (TK) program, as prescribed by California Education Code and policy developed by the California Department of Education, also uses The California Preschool Learning Foundations as the pre-kindergarten standards.

In order to provide high quality preschool programs as aligned to our District’s commitment to the Race to the Top Early Learning Challenge Grant as well as high quality prekindergarten programs (Transitional Kindergarten) the ECE Division must purchase a preschool curriculum that can be implemented in the EECs, the State Preschools, and the Transitional Kindergarten classrooms. The current preschool curriculum was purchased in approximately 2003 and has not been updated nor additional materials purchased for a number of years. There is no current developmentally appropriate curriculum for TK based on the Preschool Foundations. The Transitional Kindergarten classrooms are currently using the Kindergarten Treasures curriculum.

The cost of purchasing curricular materials, training teachers, principals, education aides, and teacher assistants, and supporting the implementation of a new curriculum will be an investment of approximately \$6M which will be funded in 2015-16.

Future Enhancement of Pre-Kindergarten Programs

In order to improve high quality pre-kindergarten options for as many of our future LAUSD students as possible, it is recommended to use the rest of this year and the 2015-16 school year to thoughtfully plan, in collaboration with AALA, UTLA, LACOE and CDE, an enhancement of the current Transitional Kindergarten (TK) Program. A well-developed, coherent plan will be presented to significantly enhance the TK program for more students. The enhanced TK program will benefit students newly enrolled in LAUSD. Potential TK students are not the priority for enrollment in SRLDP. In other words, a child turning 4 in September or October would likely not gain access to SRLDP.

An enhancement of the TK program year could include:

- Enrolling additional students in TK who would otherwise be age eligible for Kindergarten would provide the following advantages:
 - Students who would truly benefit from the gift of time of an additional year in a pre-kindergarten program would be provided the appropriate developmental environment as well as an opportunity to fully develop appropriate academic language.
 - English Learners would benefit from an additional year of English language instruction.
 - Children who have not been able to participate in a high quality preschool program

would benefit from a quality program that focuses on social emotional development, language and literacy appropriate to the preschool child.

- Schools could organize classrooms in such a way that there would be more straight TK classrooms rather than the current organization. (approximately 61% of our TK classrooms are combination K/TK)
- Improved training for TK teachers in California Preschool Foundations which are the standards for TK classrooms.
 - CDE is providing funds for specific TK teacher training which we would be well positioned to receive.

SRLDP Phase Out Scenario:

| %Decrease | Budget Savings | #Classrooms Reduced | # Students Reduced | # Teachers Reduced | # TAs Reduced |
|-----------|-----------------|---------------------|--------------------|--------------------|---------------|
| 45% | \$16,459,805.25 | 140 | 5,040 | 140 | 140 |

| %Program funded | Budget Required | #Classrooms | # Students | # Teachers | # TAs |
|-----------------|-----------------|-------------|------------|------------|-------|
| 55% | \$20,117,539.75 | 171 | 5,076 | 171 | 171 |

Methodology for cuts at 45%:

Rank current SRLDP schools by LCAP Student Index (unduplicated count of F/R Lunch, ELs, Foster Youth)

- Top 171 schools retain program
- Of the top 171 schools, twelve sites have current enrollment of < 29. The current thinking is to keep them on the list of sites as, with other closures, these programs will likely increase. The Early Childhood Education Division will monitor these schools during the 2015-16 school year and make adjustments as appropriate the following year.

The attached spreadsheet indicates the schools that would retain the SRLDP program at 55% and schools that will lose the program. Programs that are eliminated do not affect any current LAUSD students. Additionally, a count of proposed sites by ESC and Board District is included.

The District needs to prioritize the various program components, contain cost within funding sources and ensure that programs are design to provide better instructional focus to our students. This change is needed now first to ensure a better aligned quality program and secondly, because we must protect against encroachment in programs. Here the funding source no longer receives any cost of living increases and is frozen at prior year levels yet the associated program costs are increasing.

The School Readiness Language Development Program (SRLDP) is funded out of Local Control Funding formula's add-on for integration funds. This portion of the formula is static at the 2012-13 levels. These dollars are used for a number of Districtwide programs such as magnet programs, magnet transportation, class size reduction programs for schools as well as early childhood education support. Additionally, The Early Childhood Education Division is committed to continually monitoring facility

Ongoing
Solutions



improvements and licensing relationships in order to take advantage of **future** allocations of resources, in the form of preschool seats, from CDE.



Realignment of District Programs

Realignment of programs to support our neediest students in LAUSD:

When the Local Control Funding Formula (LCFF) was approved by the Legislature, the intent was to realign state education funding in a manner that provided for additional resources to students with the greatest needs in districts throughout the state. We have embraced the same effort in LAUSD by reviewing and taking into consideration how existing programs and services can more effectively support our neediest students in the District. Through the development of the Equity-Based Index and the realignment of local programs, LAUSD is ensuring it is providing for an equitable distribution of services amongst all students in the District while also specifically benefiting the targeted student populations under LCFF.

Arts Education

Proposed Realignment: \$18.6 million

The Arts Education Branch advocates a paradigm shift in how it administers K-12 arts personnel resources, and related services. We are now in the process of assessing our arts programming through twelve different student oriented filters executed in an Arts Equity Index survey. The result will be an Arts Equity Index that will assign how arts personnel and resources are to be administered to each school. This is a foundational shift from enrollment-only based decisions of support to decisions now based on student identification factors such as the Student Equity Index (which includes Title I, English Language Learners, and Foster Care students), lack of arts access, and teacher preparedness in arts pedagogy. These factors, often overlooked, undeniably create artistic poverty and inequality, dramatically impacting the quality of arts instruction, the amount of arts personnel, and the depth of arts resources secured for each school.

Given that approximately 84% of all LAUSD schools have significant identified targeted needs populations, application of a more definitive equity filter to the assignment of arts personnel and resources, allows the arts as a strategy, to support academic achievement in these students, and to flourish with the populations that need it most.

This new paradigm will call for the Arts Education Branch to not only manage the elementary arts program, but expand into supporting secondary schools beyond their Local Control Funding Formula (LCFF) allocations to address the dire equity needs in middle and high schools. It is realized that there will not be enough discreet arts teachers to provide full equity from a teacher resource for all schools this first year, so strategic teacher assignment will be applied as appropriate. In efforts to insure that more schools receive a satisfactory level of arts programming, additional supplies and resources beyond the LCFF school budget will be allocated per the arts equity index. This includes that strategic use of community arts partners, the implementation of an expanded Creative Network of arts integration instruction, externally secured funding, and corporate in-kind support will be distributed per the arts equity index.

This, along with schools being able to use the arts as a means to achieve Title I goals in academic core curriculum subjects for the promotion of student achievement, and other creative instructional strategies like using zero and 7th periods for arts classes, will allow all schools to move towards an

acceptable arts programming level.

The overriding premise of this new design is to provide arts support to schools in proportion to their level of need so that all students can experience the benefits of arts excellence. The scale of need is articulated in the arts equity index that assigns levels for all LAUSD schools K-12 based on their student equity index and the scope of their provided arts instruction and resources. The equity index levels are:

- | | |
|------------------|----------------|
| 1 - Non-Existent | 4 - Developing |
| 2 - Basic | 5 - Strong |
| 3 - Emerging | 6 - Excelling |

The goal is to have all LAUSD schools at a level no lower than Developing within three years.

After School Program

Proposed Realignment: \$7 million

Beyond the Bell ensures that all children and youth in the Los Angeles Unified School District have access to high quality, safe, and supervised education, enrichment, and recreation programs that engage and inspire learning and achievement beyond the regular school day.

Beginning in the 2015-16 school year, the Youth ~~Services~~ After School Program will be enhanced to address the changing needs of our targeted youth. The goals of the program will be expanded to provide specific nutrition, fitness and enrichment activities that best meet the needs of the participants including targeted populations of foster youth, low income and English learners. The organized activities will promote good-health and self-esteem. Importance will be placed on teaching youth to make informed decisions on healthy food options and to engage in daily moderate to vigorous physical activity. The program will emphasize recreational play that develops basic movement skills, strong and healthy bodies, teamwork, sportsmanship, cooperative social skills and activities that reinforce the skills learned in the regular instructional program. In addition, the tenets and teaching model of the national CHARACTER COUNTS! Program will be implemented to instill and reinforce good character.

A daily “homework time” will be added to the Youth Services After School Program. Students will be provided a designated area to work on their homework. Staff will help students to stay on task and ensure that homework is available for parents and guardians to check and review with their children. Staff will be trained in restorative justice techniques to assist students in resolving conflicts and provide students strategies they can use to foster positive peer relationships.

The Youth Services After School Program will change from a drop-in, permissive program to one that requires parents and guardians to enroll their children and for students to sign-in and sign-out each time they come to the program.

Continuing in 2015-16 school year, the elementary school program is available for elementary school students in grades second through fifth/sixth. The middle school program is provided for student in grades sixth through eighth. Outreach to include foster youth, low income and English learners will be a priority of staff.

Maintenance & Operation

Proposed Realignment: \$15 million

Portion of the increase in the ongoing major maintenance budget will be used to provide additional services to the District's targeted student populations. Some of the new programs that address the needs of the targeted students are as follows:

- An expanded Site Assigned Maintenance Worker (SAMW) program. This is a new service delivery method that M&O initiated two years ago and has been well received by the schools that received this resource. The program consists of a Maintenance Worker who is assigned daily to the same school site and is under the day-to-day supervision of the site Plant Manager. The SAMW performs semi-skilled repairs to the school facilities. The SAMW can respond immediately to repair needs that do not require journeyman level expertise. Most service calls fit in this category. By increasing the number of school sites that receive this resource, more repairs will be performed, and will be done more efficiently than the traditional way of dispatching a technician from a Field Office. The school sites that receive this resource will be those that have the greatest number of targeted students under the LCFF.
- A creation of Maintenance Tiger Team to address school specific maintenance issues. There will be 7 Maintenance Tiger teams established, one for each M&O Field Office. Each team will be comprised of an Electrician, Plumber, Carpenter, Painter and Maintenance Worker. The teams will spend a week at each elementary school and two weeks at each secondary school to perform repair and small renovation projects. The team will report to the Complex Project Manager who will work with site administrators to develop and prioritize the project list for each site. Using the dedicated Tiger Team for the execution of repair and small renovation projects will improve the condition of the facility and support the educational program. The school sites that have the greatest number of targeted students under the LCFF will be given a higher priority for receiving this resource.

One-Time Sources of Funds

One-time funds are resources that the District's receives intermittently during a given fiscal year. These funds do not provide a stable funding source for any of the District's ongoing costs. Using these funds as a solution makes the succeeding year's on-going deficit worst. By pushing to solve the problem in the next year, the problem to be solved gets bigger.

The District needs to remain cautious in the use of one-time funding for on-going purposes. In order to maximize the benefit of one-time funding, the District will need to think strategically on how to invest one-time limited funds in initiatives with associated one-time costs but have ongoing returns in either efficiency cost savings or a better and improved programs for our students.

The following solution proposed below provides the District time to identify permanent and sustainable on-going solutions that will address the District ongoing deficits. The District needs to use this time to start looking for pathways now. The deficit problem needs to be solved in an on-going manner to ensure a stable and viable future for our schools.

Flexible use of Redevelopment Dollars

Estimated Amounts: \$30 million

The use of available balances of redevelopment pass-through revenue for the purpose of making eligible routine maintenance.

Bond-eligible Maintenance projects

Estimated Amounts: \$30 million

Exploring the use of bond-funded major replacement projects for the purposes of meeting a portion of the 3% requirement.

Currently, these are coded as one-time solutions, but as more maintenance projects are identified as bond-eligible there are also potential savings that could be captured in the out years.

SRLDP SITES TO REMAIN OPEN Revised March 3, 2015

| | LOC | SRLDP | Enrollment Capacity 2014-15 | Enrollment 2/12/15 MISIS | % of Capacity | Comments | ESC | Board District | ST Index %age | MISC | ESC | ESC Counts | BD DISTRICT | BD DISTRICT COUNT |
|----|------|--------------------|-----------------------------------|--------------------------------|------------------|----------|-----|-------------------|---------------------|----------------|-------|---------------|----------------|-------------------------|
| 1 | 2392 | OLYMPIC PC | 36 | 36 | 100.0% | open | E | 2 | 184% | | | | | |
| 2 | 2392 | OLYMPIC PC | 36 | 35 | 97.2% | open | E | 2 | 184% | | | | | |
| 3 | 2383 | ESPERANZA EL | 36 | 36 | 100.0% | open | E | 2 | 180% | | ESC-N | 41 | 1 | 24 |
| 4 | 4776 | PRIMARY ACADEMY | 36 | 33 | 91.7% | open | N | 6 | 176% | | ESC-S | 50 | 2 | 37 |
| 5 | 7301 | 24TH ST EL | 36 | 36 | 100.0% | open | XP | 1 | 173% | | ESC-W | 19 | 3 | 10 |
| 6 | 2544 | MACARTHUR PARK VPA | 36 | 36 | 100.0% | open | E | 2 | 173% | | ESC-E | 55 | 4 | 3 |
| 7 | 4589 | HOOVER EL | 36 | 36 | 100.0% | open | E | 2 | 171% | | ISIC | 6 | 5 | 33 |
| 8 | 4589 | HOOVER EL | 36 | 34 | 94.4% | open | E | 2 | 171% | | TOT | 171 | 6 | 30 |
| 9 | 5302 | MIDDLETON PC | 36 | 36 | 100.0% | open | S | 5 | 170% | | | | 7 | 34 |
| 10 | 5302 | MIDDLETON PC | 36 | 35 | 97.2% | open | S | 5 | 170% | | | | TOT | 171 |
| 11 | 5466 | NEVIN EL | 36 | 33 | 91.7% | open | E | 5 | 169% | | | | | |
| 12 | 7288 | 28TH ST EL | 36 | 34 | 94.4% | open | E | 2 | 167% | | | | | |
| 13 | 4020 | BAKEWELL PC | 36 | 34 | 94.4% | open | S | 1 | 167% | | | | | |
| 14 | 4445 | HART ST EL | 36 | 36 | 100.0% | open | N | 3 | 166% | | | | | |
| 15 | 4775 | LANGDON EL | 36 | 35 | 97.2% | open | N | 6 | 166% | | | | | |
| 16 | 4576 | HOOVER PC | 36 | 36 | 100.0% | open | E | 5 | 165% | | | | | |
| 17 | 2384 | POLITI EL | 36 | 36 | 100.0% | open | E | 2 | 165% | | | | | |
| 18 | 6549 | HOLLYWOOD PC | 36 | 16 | 44.4% | open | W | 4 | 164% | low enrollment | | | | |
| 19 | 5603 | NOBLE EL | 36 | 36 | 100.0% | open | N | 6 | 162% | | | | | |
| 20 | 6671 | SHENANDOAH EL | 36 | 35 | 97.2% | open | W | 1 | 162% | | | | | |
| 21 | 2041 | ALEXANDRIA EL | 36 | 36 | 100.0% | open | E | 2 | 161% | | | | | |
| 22 | 2041 | ALEXANDRIA EL | 36 | 35 | 97.2% | open | E | 2 | 161% | | | | | |
| 23 | 5884 | 112TH ST EL | 36 | 28 | 77.8% | open | S | 7 | 160% | low enrollment | | | | |
| 24 | 7654 | WEST VERNON EL | 36 | 40 | 111.1% | open | E | 7 | 159% | | | | | |
| 25 | 2219 | ASCOT EL | 36 | 36 | 100.0% | open | E | 5 | 159% | | | | | |
| 26 | 5068 | MAIN ST EL | 36 | 36 | 100.0% | open | E | 7 | 159% | | | | | |
| 27 | 5068 | MAIN ST EL | 36 | 36 | 100.0% | open | E | 7 | 159% | | | | | |
| 28 | 2219 | ASCOT EL | 36 | 34 | 94.4% | open | E | 5 | 159% | | | | | |
| 29 | 4760 | KITTRIDGE EL | 36 | 36 | 100.0% | open | N | 3 | 158% | | | | | |
| 30 | 5329 | MIRAMONTE EL | 36 | 36 | 100.0% | open | S | 7 | 158% | | | | | |
| 31 | 6301 | RITTER EL | 36 | 36 | 100.0% | open | XP | 7 | 158% | | | | | |
| 32 | 6507 | SAN PEDRO EL | 36 | 36 | 100.0% | open | E | 2 | 158% | | | | | |
| 33 | 7356 | UNION EL | 36 | 36 | 100.0% | open | E | 2 | 157% | | | | | |
| 34 | 3426 | GARZA PC | 36 | 31 | 86.1% | open | E | 2 | 157% | | | | | |
| 35 | 6178 | RAMONA EL | 36 | 36 | 100.0% | open | W | 5 | 156% | | | | | |
| 36 | 6452 | SAN FERNANDO EL | 36 | 36 | 100.0% | open | N | 6 | 156% | | | | | |
| 37 | 7589 | WADSWORTH EL | 36 | 36 | 100.0% | open | E | 5 | 156% | | | | | |
| 38 | 7589 | WADSWORTH EL | 36 | 32 | 88.9% | open | E | 5 | 156% | | | | | |
| 39 | 3829 | BROADOUS EL | 36 | 28 | 77.8% | open | N | 6 | 156% | low enrollment | | | | |
| 40 | 2386 | FRANK DEL OLMO EL | 36 | 41 | 113.9% | open | E | 2 | 155% | | | | | |
| 41 | 2386 | FRANK DEL OLMO EL | 36 | 40 | 111.1% | open | E | 2 | 155% | | | | | |
| 42 | 3137 | COHASSET EL | 36 | 32 | 88.9% | open | N | 6 | 155% | | | | | |
| 43 | 5247 | MENLO EL | 36 | 37 | 102.8% | open | W | 1 | 154% | | | | | |
| 44 | 4548 | HOBART BLVD EL | 36 | 36 | 100.0% | open | E | 2 | 154% | | | | | |
| 45 | 6575 | 2ND ST EL | 36 | 29 | 80.6% | open | E | 2 | 154% | low enrollment | | | | |
| 46 | 6808 | 61ST ST EL | 36 | 36 | 100.0% | open | W | 1 | 153% | | | | | |
| 47 | 6808 | 61ST ST EL | 36 | 36 | 100.0% | open | W | 1 | 153% | | | | | |
| 48 | 7027 | SYLVAN PARK EL | 36 | 36 | 100.0% | open | N | 6 | 153% | | | | | |
| 49 | 4680 | LIZARRAGA EL | 36 | 35 | 97.2% | open | E | 7 | 153% | | | | | |
| 50 | 7027 | SYLVAN PARK EL | 36 | 35 | 97.2% | open | N | 6 | 153% | | | | | |
| 51 | 3753 | FERNANGELES EL | 36 | 28 | 77.8% | open | N | 6 | 153% | low enrollment | | | | |
| 52 | 3808 | 52ND ST EL | 36 | 35 | 97.2% | open | W | 1 | 152% | | | | | |
| 53 | 7904 | WOODLAWN EL | 36 | 34 | 94.4% | open | S | 5 | 152% | | | | | |
| 54 | 6685 | SHERIDAN ST EL | 36 | 44 | 122.2% | open | E | 2 | 151% | | | | | |
| 55 | 3151 | COLDWATER CYN EL | 36 | 37 | 102.8% | open | N | 3 | 151% | | | | | |
| 56 | 4041 | GARDENA EL | 36 | 36 | 100.0% | open | S | 7 | 151% | | | | | |
| 57 | 7068 | TELFAIR EL | 36 | 36 | 100.0% | open | N | 6 | 151% | | | | | |
| 58 | 3932 | 49TH ST EL | 36 | 33 | 91.7% | open | E | 7 | 151% | | | | | |
| 59 | 3205 | COMPTON EL | 36 | 25 | 69.4% | open | S | 7 | 151% | low enrollment | | | | |
| 60 | 5781 | FLOURNOY EL | 36 | 36 | 100.0% | open | XP | 7 | 150% | | | | | |

SRLDP SITES TO REMAIN OPEN Revised March 3, 2015

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|-----|------|---------------------|-----------------------------------|--------------------------------|------------------|----------|-----|-------------------|---------------------|----------------|-----|---------------|----------------|-------------------------|
| 61 | 3574 | SEDAK EL | 36 | 36 | 100.0% | open | N | 6 | 150% | | | | | |
| 62 | 7521 | VICTORY EL | 36 | 36 | 100.0% | open | N | 6 | 150% | | | | | |
| 63 | 5521 | 95TH ST EL | 36 | 34 | 94.4% | open | W | 1 | 150% | | | | | |
| 64 | 2658 | BURTON EL | 36 | 36 | 100.0% | open | N | 6 | 149% | | | | | |
| 65 | 4315 | GULF EL | 36 | 36 | 100.0% | open | S | 7 | 149% | | | | | |
| 66 | 4493 | HAZELTINE EL | 36 | 36 | 100.0% | open | N | 6 | 149% | | | | | |
| 67 | 6123 | PLUMMER EL | 36 | 36 | 100.0% | open | N | 6 | 149% | | | | | |
| 68 | 7479 | VERMONT EL | 36 | 34 | 94.4% | open | E | 1 | 149% | | | | | |
| 69 | 5170 | LEXINGTON AVE PC | 36 | 29 | 80.6% | open | E | 5 | 149% | low enrollment | | | | |
| 70 | 2470 | BLYTHE EL | 36 | 36 | 100.0% | open | N | 3 | 148% | | | | | |
| 71 | 2939 | CARSON-GORE ACADEMY | 36 | 36 | 100.0% | open | W | 1 | 148% | | | | | |
| 72 | 4959 | LORETO EL | 36 | 36 | 100.0% | open | E | 5 | 148% | | | | | |
| 73 | 6027 | PARTHENIA EL | 36 | 35 | 97.2% | open | N | 3 | 148% | | | | | |
| 74 | 4877 | LILLIAN EL | 36 | 34 | 94.4% | open | S | 5 | 148% | | | | | |
| 75 | 5630 | NORMANDIE EL | 36 | 34 | 94.4% | open | W | 1 | 148% | | | | | |
| 76 | 3890 | FLORENCE EL | 36 | 45 | 125.0% | open | S | 7 | 147% | | | | | |
| 77 | 5877 | 135TH ST EL | 36 | 38 | 105.6% | open | S | 1 | 147% | | | | | |
| 78 | 5877 | 135TH ST EL | 36 | 37 | 102.8% | open | S | 1 | 147% | | | | | |
| 79 | 5582 | 93RD ST EL | 36 | 36 | 100.0% | open | S | 7 | 147% | | | | | |
| 80 | 5575 | 96TH ST EL | 36 | 36 | 100.0% | open | S | 7 | 147% | | | | | |
| 81 | 2393 | LAKE ST PRIMARY | 36 | 36 | 100.0% | open | E | 2 | 147% | | | | | |
| 82 | 4863 | LIBERTY EL | 36 | 36 | 100.0% | open | S | 5 | 147% | | | | | |
| 83 | 5699 | NORWOOD EL | 36 | 36 | 100.0% | open | E | 2 | 147% | | | | | |
| 84 | 5726 | O MELVENY EL | 36 | 36 | 100.0% | open | N | 6 | 147% | | | | | |
| 85 | 6658 | MC KINLEY EL | 36 | 35 | 97.2% | open | S | 7 | 147% | | | | | |
| 86 | 5016 | COUGHLIN EL | 36 | 19 | 52.8% | open | N | 6 | 147% | low enrollment | | | | |
| 87 | 5740 | 118TH ST EL | 36 | 38 | 105.6% | open | S | 7 | 146% | | | | | |
| 88 | 5863 | 116TH ST EL | 36 | 36 | 100.0% | open | S | 7 | 146% | | | | | |
| 89 | 2178 | ARAGON EL | 36 | 36 | 100.0% | open | E | 5 | 146% | | | | | |
| 90 | 3577 | BELLINGHAM EL | 36 | 36 | 100.0% | open | N | 6 | 146% | | | | | |
| 91 | 4945 | LORENA EL | 36 | 36 | 100.0% | open | E | 2 | 146% | | | | | |
| 92 | 6438 | RUSSELL EL | 36 | 36 | 100.0% | open | S | 7 | 146% | | | | | |
| 93 | 6438 | RUSSELL EL | 36 | 36 | 100.0% | open | S | 7 | 146% | | | | | |
| 94 | 6905 | STANFORD PC | 36 | 36 | 100.0% | open | S | 5 | 146% | | | | | |
| 95 | 7438 | VAN NUYS EL | 36 | 36 | 100.0% | open | N | 6 | 146% | | | | | |
| 96 | 4982 | LOS ANGELES EL | 36 | 35 | 97.2% | open | E | 2 | 146% | | | | | |
| 97 | 4096 | GATES EL | 36 | 34 | 94.4% | open | E | 2 | 146% | | | | | |
| 98 | 3577 | BELLINGHAM EL | 36 | 30 | 83.3% | open | N | 6 | 146% | | | | | |
| 99 | 7438 | VAN NUYS EL | 36 | 16 | 44.4% | open | N | 6 | 146% | low enrollment | | | | |
| 100 | 5836 | 109TH ST EL | 36 | 36 | 100.0% | open | S | 7 | 145% | | | | | |
| 101 | 6630 | 75TH ST EL | 36 | 36 | 100.0% | open | S | 7 | 145% | | | | | |
| 102 | 6886 | BACA ARTS ACAD | 36 | 36 | 100.0% | open | S | 7 | 145% | | | | | |
| 103 | 3712 | FAIR EL | 36 | 36 | 100.0% | open | N | 6 | 145% | | | | | |
| 104 | 2397 | BELVEDERE EL | 36 | 35 | 97.2% | open | E | 2 | 145% | | | | | |
| 105 | 4642 | PACIFIC BLVD SCHOOL | 36 | 35 | 97.2% | open | S | 5 | 145% | | | | | |
| 106 | 6665 | SHARP EL | 36 | 35 | 97.2% | open | N | 6 | 145% | | | | | |
| 107 | 6426 | AMANECER PC | 36 | 33 | 91.7% | open | E | 2 | 145% | | | | | |
| 108 | 6630 | 75TH ST EL | 36 | 31 | 86.1% | open | S | 7 | 145% | | | | | |
| 109 | 5446 | NAPA EL | 36 | 29 | 80.6% | open | N | 3 | 145% | low enrollment | | | | |
| 110 | 7534 | VINE EL | 36 | 28 | 77.8% | open | W | 4 | 145% | low enrollment | | | | |
| 111 | 7274 | 20TH ST EL | 36 | 36 | 100.0% | open | E | 2 | 144% | | | | | |
| 112 | 5548 | 92ND ST EL | 36 | 36 | 100.0% | open | S | 7 | 144% | | | | | |
| 113 | 3192 | COMMONWEALTH EL | 36 | 36 | 100.0% | open | E | 2 | 144% | | | | | |
| 114 | 3849 | FISHBURN EL | 36 | 36 | 100.0% | open | S | 5 | 144% | | | | | |
| 115 | 4616 | HUMPHREYS EL | 36 | 36 | 100.0% | open | E | 2 | 144% | | | | | |
| 116 | 6021 | PARMELEE EL | 36 | 36 | 100.0% | open | S | 7 | 144% | | | | | |
| 117 | 5548 | 92ND ST EL | 36 | 35 | 97.2% | open | S | 7 | 144% | | | | | |
| 118 | 4219 | GRAHAM EL | 36 | 35 | 97.2% | open | S | 7 | 144% | | | | | |
| 119 | 4438 | HARRISON EL | 36 | 35 | 97.2% | open | E | 2 | 144% | | | | | |
| 120 | 2493 | BREED EL | 36 | 32 | 88.9% | open | E | 2 | 144% | | | | | |

| | LOC | SRLDP | Enrollment Capacity 2014-15 | Enrollment 2/12/15 MiSiS | % of Capacity | Comments | ESC | Board District | ST Index %age | MISC | ESC | ESC Counts | BD DISTRICT | BD DISTRICT COUNT |
|-----|------|--------------------|-----------------------------------|--------------------------------|------------------|----------|-----|-------------------|---------------------|------|-----|---------------|----------------|-------------------------|
| 121 | 4918 | LOMA VISTA EL | 36 | 36 | 100.0% | open | S | 5 | 143% | | | | | |
| 122 | 5887 | 122ND ST EL | 36 | 35 | 97.2% | open | S | 7 | 143% | | | | | |
| 123 | 3521 | EASTMAN EL | 36 | 35 | 97.2% | open | E | 2 | 143% | | | | | |
| 124 | 7836 | WINNETKA EL | 36 | 35 | 97.2% | open | N | 3 | 143% | | | | | |
| 125 | 7384 | VALERIO EL | 36 | 33 | 91.7% | open | N | 6 | 143% | | | | | |
| 126 | 4274 | GRAPE EL | 36 | 37 | 102.8% | open | S | 7 | 142% | | | | | |
| 127 | 3836 | 1ST ST EL | 36 | 36 | 100.0% | open | E | 2 | 142% | | | | | |
| 128 | 2753 | CANOGA PARK EL | 36 | 36 | 100.0% | open | N | 3 | 142% | | | | | |
| 129 | 3630 | ERWIN EL | 36 | 35 | 97.2% | open | N | 3 | 142% | | | | | |
| 130 | 3918 | FORD BLVD EL | 36 | 35 | 97.2% | open | E | 5 | 142% | | | | | |
| 131 | 3210 | MADISON EL | 36 | 35 | 97.2% | open | S | 5 | 142% | | | | | |
| 132 | 3918 | FORD BLVD EL | 36 | 34 | 94.4% | open | E | 5 | 142% | | | | | |
| 133 | 4870 | LIGGETT EL | 36 | 34 | 94.4% | open | N | 6 | 142% | | | | | |
| 134 | 7863 | WOODCREST EL | 36 | 34 | 94.4% | open | XP | 1 | 142% | | | | | |
| 135 | 2192 | ARLINGTON HTS EL | 36 | 32 | 88.9% | open | W | 1 | 142% | | | | | |
| 136 | 6988 | SUNRISE EL | 36 | 31 | 86.1% | open | XP | 2 | 142% | | | | | |
| 137 | 3315 | DENA EL | 36 | 36 | 100.0% | open | E | 2 | 141% | | | | | |
| 138 | 3493 | DYER EL | 36 | 36 | 100.0% | open | N | 6 | 141% | | | | | |
| 139 | 4123 | GLASSELL PARK EL | 36 | 36 | 100.0% | open | E | 5 | 141% | | | | | |
| 140 | 4658 | YES ACADEMY | 36 | 36 | 100.0% | open | XP | 1 | 141% | | | | | |
| 141 | 7781 | WILMINGTON PARK EL | 36 | 35 | 97.2% | open | S | 7 | 141% | | | | | |
| 142 | 7342 | MEYLER EL | 36 | 34 | 94.4% | open | S | 7 | 141% | | | | | |
| 143 | 6918 | STATE EL | 36 | 34 | 94.4% | open | S | 5 | 141% | | | | | |
| 144 | 5562 | BARRETT EL | 36 | 33 | 91.7% | open | S | 1 | 141% | | | | | |
| 145 | 7808 | WILTON PL EL | 36 | 33 | 91.7% | open | W | 2 | 141% | | | | | |
| 146 | 2726 | CAMELLIA EL | 36 | 32 | 88.9% | open | N | 6 | 141% | | | | | |
| 147 | 3002 | CHARNOCK ROAD EL | 36 | 38 | 105.6% | open | W | 1 | 140% | | | | | |
| 148 | 4329 | HADDON EL | 36 | 37 | 102.8% | open | N | 6 | 140% | | | | | |
| 149 | 2323 | BASSETT EL | 36 | 36 | 100.0% | open | N | 3 | 140% | | | | | |
| 150 | 3541 | EL DORADO EL | 36 | 36 | 100.0% | open | N | 6 | 140% | | | | | |
| 151 | 4014 | FRIES EL | 36 | 36 | 100.0% | open | S | 7 | 140% | | | | | |
| 152 | 3767 | 15TH ST EL | 36 | 36 | 100.0% | open | S | 7 | 139% | | | | | |
| 153 | 5082 | MALABAR EL | 36 | 36 | 100.0% | open | E | 2 | 139% | | | | | |
| 154 | 6878 | MONTARA AVE EL | 36 | 36 | 100.0% | open | S | 5 | 139% | | | | | |
| 155 | 6878 | MONTARA AVE EL | 36 | 36 | 100.0% | open | S | 5 | 139% | | | | | |
| 156 | 3247 | PLASENCIA EL | 36 | 35 | 97.2% | open | E | 2 | 139% | | | | | |
| 157 | 2205 | ARMINTA EL | 36 | 36 | 100.0% | open | N | 6 | 138% | | | | | |
| 158 | 4301 | GRIFFIN EL | 36 | 36 | 100.0% | open | E | 2 | 138% | | | | | |
| 159 | 2329 | BEACHY EL | 36 | 35 | 97.2% | open | N | 6 | 138% | | | | | |
| 160 | 7507 | VICTORIA EL | 36 | 35 | | | | | | | | | | |

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| | LOC | SRLDP | Enrollment Capacity 2014-15 | Enrollment 2/12/15 MiSiS | % of Capacity | Comments | ESC | Board District | ST Index %age | MISC | ESC | ESC Counts | BD DISTRICT | BD DISTRICT COUNT |
|----|------|--------------------|-----------------------------------|--------------------------------|------------------|----------|-----|-------------------|---------------------|----------------|--------|---------------|----------------|-------------------------|
| 1 | 4641 | SAN ANTONIO ELEM | 36 | 35 | 97.2% | | S | 5 | 136% | | ESC-N | 26 | 1 | 28 |
| 2 | 4781 | LANKERSHIM EL | 36 | 29 | 80.6% | | N | 3 | 136% | low enrollment | ESC-S | 43 | 2 | 10 |
| 3 | 6219 | RAYMOND AVE EL | 36 | 36 | 100.0% | | W | 1 | 135% | | WSC-E | 30 | 3 | 7 |
| 4 | 6425 | ROWAN EL | 36 | 36 | 100.0% | | E | 2 | 135% | | ESC-W | 31 | 4 | 9 |
| 5 | 5849 | GRIFFITH JOYNER EL | 36 | 35 | 97.2% | | XP | 7 | 135% | | ESC-XP | 8 | 5 | 33 |
| 6 | 4466 | HAWAIIAN EL | 36 | 35 | 97.2% | | S | 7 | 135% | | TOT | 138 | 6 | 19 |
| 7 | 3068 | CIENEGA EL | 36 | 36 | 100.0% | | W | 1 | 134% | | | | 7 | 32 |
| 8 | 6005 | PARK AVE EL | 36 | 36 | 100.0% | | S | 5 | 134% | | | | | 138 |
| 9 | 3877 | FLETCHER DR EL | 36 | 36 | 100.0% | | E | 5 | 134% | | | | | |
| 10 | 4640 | WALNUT PARK EL | 36 | 33 | 91.7% | | S | 5 | 134% | | | | | |
| 11 | 5918 | OXNARD EL | 36 | 33 | 91.7% | | N | 6 | 134% | | | | | |
| 12 | 4890 | LOCKWOOD EL | 36 | 28 | 77.8% | | E | 5 | 134% | low enrollment | | | | |
| 13 | 2110 | ANATOLA EL | 36 | 28 | 77.8% | | N | 6 | 134% | | | | | |
| 14 | 2082 | ALTA LOMA EL | 36 | 36 | 100.0% | | W | 1 | 133% | | | | | |
| 15 | 6164 | QUEEN ANNE EL | 36 | 36 | 100.0% | | W | 1 | 133% | | | | | |
| 16 | 7151 | WEEMES EL | 36 | 36 | 100.0% | | W | 1 | 133% | | | | | |
| 17 | 5321 | MILLER EL | 36 | 36 | 100.0% | | S | 1 | 133% | | | | | |
| 18 | 3671 | EUCLID EL | 36 | 36 | 100.0% | | E | 2 | 133% | | | | | |
| 19 | 4192 | GLENWOOD EL | 36 | 36 | 100.0% | | N | 6 | 133% | | | | | |
| 20 | 2644 | SATURN EL | 36 | 35 | 97.2% | | W | 1 | 133% | | | | | |
| 21 | 2438 | BERTRAND EL | 36 | 36 | 100.0% | | N | 6 | 132% | | | | | |
| 22 | 7671 | WESTERN EL | 36 | 35 | 97.2% | | W | 1 | 132% | | | | | |
| 23 | 4247 | GRAND VIEW EL | 36 | 32 | 88.9% | | W | 4 | 132% | | | | | |
| 24 | 5857 | 107TH ST EL | 36 | 31 | 86.1% | | XP | 7 | 132% | | | | | |
| 25 | 3973 | 4TH ST EL | 36 | 36 | 100.0% | | E | 2 | 131% | | | | | |
| 26 | 4295 | GRIDLEY EL | 36 | 36 | 100.0% | | N | 6 | 131% | | | | | |
| 27 | 3973 | 4TH ST EL | 36 | 35 | 97.2% | | E | 2 | 131% | | | | | |
| 28 | 2315 | BARTON HILL EL | 36 | 32 | 88.9% | | S | 7 | 131% | | | | | |
| 29 | 2548 | BROCKTON EL | 36 | 29 | 80.6% | | W | 4 | 131% | | | | | |
| 30 | 6781 | 6TH AVE EL | 36 | 40 | 111.1% | | W | 1 | 130% | | | | | |
| 31 | 6880 | INDEPENDENCE EL | 36 | 36 | 100.0% | | S | 5 | 130% | | | | | |
| 32 | 6822 | 66TH ST EL | 36 | 36 | 100.0% | | S | 7 | 130% | | | | | |
| 33 | 6863 | SOUTH PARK EL | 36 | 36 | 100.0% | | S | 7 | 130% | | | | | |
| 34 | 4356 | ANTON EL | 36 | 35 | 97.2% | | E | 2 | 130% | | | | | |
| 35 | 4110 | GAULT EL | 36 | 32 | 88.9% | | N | 3 | 130% | | | | | |
| 36 | 2767 | CANTARA EL | 36 | 36 | 100.0% | | N | 6 | 129% | | | | | |
| 37 | 4507 | HELIOTROPE EL | 36 | 35 | 97.2% | | S | 5 | 129% | | | | | |
| 38 | 4515 | HERRICK EL | 36 | 35 | 97.2% | | N | 6 | 129% | | | | | |
| 39 | 6534 | KING JR EL | 36 | 33 | 91.7% | | XP | 1 | 129% | | | | | |
| 40 | 2096 | AMESTOY EL | 36 | 35 | 97.2% | | S | 7 | 128% | | | | | |
| 41 | 7164 | BRIGHT EL | 36 | 34 | 94.4% | | W | 1 | 128% | | | | | |
| 42 | 5137 | MARIANNA EL | 36 | 34 | 94.4% | | E | 2 | 128% | | | | | |
| 43 | 4425 | HARBOR CITY EL | 36 | 34 | 94.4% | | S | 7 | 128% | | | | | |
| 44 | 6795 | 68TH ST EL | 36 | 36 | 100.0% | | S | 7 | 127% | | | | | |
| 45 | 6795 | 68TH ST EL | 36 | 34 | 94.4% | | S | 7 | 127% | | | | | |
| 46 | 2562 | BROOKLYN AVE EL | 36 | 32 | 88.9% | | E | 2 | 127% | | | | | |
| 47 | 4603 | HUBBARD EL | 36 | 36 | 100.0% | | N | 6 | 126% | | | | | |
| 48 | 4603 | HUBBARD EL | 36 | 36 | 100.0% | | N | 6 | 126% | | | | | |
| 49 | 6875 | SAN MIGUEL EL | 36 | 35 | 97.2% | | S | 5 | 126% | | | | | |
| 50 | 4082 | GARVANZA EL | 36 | 34 | 94.4% | | XP | 5 | 126% | | | | | |
| 51 | 3795 | 59TH ST EL | 36 | 33 | 91.7% | | W | 1 | 126% | | | | | |
| 52 | 5205 | MAYBERRY EL | 36 | 21 | 58.3% | | E | 5 | 126% | | | | | |
| 53 | 4528 | HILLCREST DR EL | 36 | 37 | 102.8% | | XP | 1 | 125% | | | | | |
| 54 | 3740 | FARMDALE EL | 36 | 36 | 100.0% | | E | 2 | 125% | | | | | |
| 55 | 7644 | WEST ATHENS EL | 36 | 34 | 94.4% | | W | 1 | 125% | | | | | |
| 56 | 5459 | NEVADA EL | 36 | 33 | 91.7% | | N | 3 | 125% | | | | | |
| 57 | 2378 | NUEVA VISTA EL | 36 | 30 | 83.3% | | S | 5 | 125% | | | | | |
| 58 | 2027 | ALDAMA EL | 36 | 36 | 100.0% | | E | 5 | 124% | | | | | |
| 59 | 2890 | CATSKILL EL | 36 | 36 | 100.0% | | S | 7 | 124% | | | | | |
| 60 | 6959 | STRATHERN EL | 36 | 35 | 97.2% | | N | 6 | 124% | | | | | |

SRLDP POSSIBLE CLOSURES Revised March 10, 2015

| | LOC | SRLDP | Enrollment Capacity 2014-15 | Enrollment 2/12/15 MiSiS | % of Capacity | Comments | ESC | Board District | ST Index %age | MISC | ESC | ESC Counts | BD DISTRICT | BD DISTRICT COUNT |
|-----|------|--------------------|-----------------------------------|--------------------------------|------------------|----------|-----|-------------------|---------------------|------|-----|---------------|----------------|-------------------------|
| 61 | 2486 | BRAINARD EL | 36 | 28 | 77.8% | | N | 6 | 124% | | | | | |
| 62 | 6920 | HOPE EL | 36 | 36 | 100.0% | | S | 5 | 123% | | | | | |
| 63 | 5479 | NEWCASTLE EL | 36 | 36 | 100.0% | | N | 6 | 123% | | | | | |
| 64 | 7260 | TWEEDY EL | 36 | 37 | 102.8% | | S | 5 | 122% | | | | | |
| 65 | 2123 | ANGELES MESA EL | 36 | 36 | 100.0% | | W | 1 | 122% | | | | | |
| 66 | 7575 | VIRGINIA EL | 36 | 36 | 100.0% | | W | 1 | 122% | | | | | |
| 67 | 4055 | GARDEN GROVE EL | 36 | 36 | 100.0% | | N | 6 | 122% | | | | | |
| 68 | 5822 | 153RD ST EL | 36 | 33 | 91.7% | | XP | 7 | 122% | | | | | |
| 69 | 2288 | BANDINI EL | 36 | 31 | 86.1% | | S | 7 | 120% | | | | | |
| 70 | 6712 | SHIRLEY EL | 36 | 36 | 100.0% | | N | 3 | 119% | | | | | |
| 71 | 2381 | MAYWOOD EL | 36 | 33 | 91.7% | | S | 5 | 119% | | | | | |
| 72 | 6493 | SAN PASCUAL EL | 36 | 30 | 83.3% | | E | 5 | 119% | | | | | |
| 73 | 4630 | HUNTINGTON DR EL | 36 | 36 | 100.0% | | E | 2 | 118% | | | | | |
| 74 | 6890 | STAGG EL | 36 | 36 | 100.0% | | N | 6 | 118% | | | | | |
| 75 | 5753 | 186TH ST EL | 36 | 36 | 100.0% | | S | 7 | 118% | | | | | |
| 76 | 3425 | DENKER EL | 36 | 36 | 100.0% | | S | 7 | 118% | | | | | |
| 77 | 6932 | STERRY EL | 36 | 34 | 94.4% | | W | 4 | 118% | | | | | |
| 78 | 5110 | MANHATTAN PLACE EL | 36 | 33 | 91.7% | | W | 1 | 118% | | | | | |
| 79 | 7411 | VANALDEN EL | 36 | 36 | 100.0% | | N | 3 | 117% | | | | | |
| 80 | 3466 | DOMINGUEZ EL | 36 | 36 | 100.0% | | S | 7 | 117% | | | | | |
| 81 | 4696 | KENNEDY EL | 36 | 31 | 86.1% | | E | 5 | 117% | | | | | |
| 82 | 5397 | MORNINGSIDE EL | 36 | 36 | 100.0% | | N | 6 | 116% | | | | | |
| 83 | 3548 | ELIZABETH LC | 36 | 31 | 86.1% | | S | 5 | 116% | | | | | |
| 84 | 4342 | HALLDALE EL | 36 | 34 | 94.4% | | S | 7 | 115% | | | | | |
| 85 | 3479 | DORRIS PLACE EL | 36 | 31 | 86.1% | | E | 5 | 115% | | | | | |
| 86 | 2781 | CANTERBURY EL | 36 | 36 | 100.0% | | N | 6 | 114% | | | | | |
| 87 | 2986 | CHAPMAN EL | 36 | 36 | 100.0% | | S | 7 | 113% | | | | | |
| 88 | 3640 | ESHELMAN EL | 36 | 35 | 97.2% | | S | 7 | 113% | | | | | |
| 89 | 7959 | YORKDALE EL | 36 | 36 | 100.0% | | E | 5 | 112% | | | | | |
| 90 | 7466 | VENA EL | 36 | 34 | 94.4% | | N | 6 | 112% | | | | | |
| 91 | 2527 | BROAD AVE EL | 36 | 36 | 100.0% | | S | 7 | 110% | | | | | |
| 92 | 3096 | CITY TERRACE EL | 36 | 34 | 94.4% | | E | 5 | 110% | | | | | |
| 93 | 7178 | TOLAND WAY EL | 36 | 30 | 83.3% | | E | 5 | 110% | | | | | |
| 94 | 2151 | ANNANDALE EL | 36 | 25 | 69.4% | | E | 5 | 110% | | | | | |
| 95 | 7419 | VAN DEENE EL | 36 | 36 | 100.0% | | S | 7 | 109% | | | | | |
| 96 | 2945 | CENTURY PARK EL | 36 | 35 | 97.2% | | W | 1 | 109% | | | | | |
| 97 | 3959 | 42ND ST EL | 36 | 26 | 72.2% | | XP | 1 | 108% | | | | | |
| 98 | 6644 | 74TH ST EL | 36 | 36 | 100.0% | | W | 1 | 106% | | | | | |
| 99 | 2603 | BUCHANAN EL | 36 | 36 | 100.0% | | E | 5 | 106% | | | | | |
| 100 | 7795 | WILSHIRE CREST EL | 36 | 34 | 94.4% | | W | 1 | 106% | | | | | |
| 101 | 4786 | LA SALLE EL | 36 | 35 | 97.2% | | XP | 1 | 105% | | | | | |
| 102 | 2671 | BUSHNELL WAY EL | 36 | 27 | 75.0% | | E | 5 | 105% | | | | | |
| 103 | 3082 | CIMARRON EL | 36 | 36 | 100.0% | | W | 1 | 104% | | | | | |
| 104 | 4767 | LANE EL | 36 | 34 | 94.4% | | E | 5 | 104% | | | | | |
| 105 | 6260 | RICHLAND EL | 36 | 28 | 77.8% | | W | 4 | 104% | | | | | |
| 106 | 2589 | BRYSON EL | 36 | 36 | 100.0% | | S | 5 | 102% | | | | | |
| 107 | 7205 | TOWNE EL | 36 | 36 | 100.0% | | S | 7 | 102% | | | | | |
| 108 | 2068 | ALLESANDRO EL | 36 | 33 | 91.7% | | E | 5 | 102% | | | | | |
| 109 | 6479 | SAN JOSE EL | 36 | 35 | 97.2% | | N | 6 | 100% | | | | | |
| 110 | 2849 | CARTHAY CENTER EL | 36 | 36 | 100.0% | | W | 1 | 99% | | | | | |
| 111 | 4431 | HARDING EL | 36 | 36 | 100.0% | | N | 6 | 99% | | | | | |
| 112 | 6767 | SIERRA VISTA EL | 36 | 32 | 88.9% | | E | 5 | 96% | | | | | |
| 113 | 3335 | DANUBE EL | 36 | 35 | 97.2% | | N | 3 | 94% | | | | | |
| 114 | 6158 | PURCHE EL | 36 | 34 | 94.4% | | S | 1 | 94% | | | | | |
| 115 | 2473 | BONITA EL | 36 | 32 | 88.9% | | S | 7 | 93% | | | | | |
| 116 | 5288 | MICHELTORENA EL | 36 | 28 | 77.8% | | E | 5 | 93% | | | | | |
| 117 | 2089 | AMBLER EL | 36 | 36 | 100.0% | | S | 7 | 92% | | | | | |
| 118 | 5425 | MULTNOMAH EL | 36 | 32 | 88.9% | | E | 2 | 92% | | | | | |
| 119 | 3452 | DOLORES EL | 36 | 36 | 100.0% | | S | 7 | 91% | | | | | |
| 120 | 2836 | CARSON EL | 36 | 35 | 97.2% | | S | 7 | 89% | | | | | |

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