

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Office of the Chief Financial Officer

INFORMATIVE

DATE: June 22, 2012

TO: Members, Board of Education
Dr. John E. Deasy, Superintendent

FROM: Megan K. Reilly
Chief Financial Officer



SUBJECT: 2011-12 THIRD INTERIM FINANCIAL REPORT

This informative provides an overview of the 2011-12 Third Interim Financial Report ("Report"), which, under Education Code sections 42130 and 42131, was submitted to the Los Angeles County Office of Education ("LACOE") because the District self-certified a Qualified Second Interim Report. The Report contains current fiscal year projections of revenues, expenditures, and cash projections for the General Fund.

I. MAJOR HIGHLIGHTS

- The District will be able to meet its financial commitments in 2011-12 and meet the 5% General Fund ending balance requirement set forth in the District's Budget and Finance Policy.
- The projected unassigned/unappropriated ending balance is \$71.4 million, which is a decrease of \$3.2 million from \$74.6 million at Second Interim. All of the unassigned ending balance has been assumed to support expenditures for 2012-13.
- The General Fund (Restricted and Unrestricted combined) cash balance is projected to be \$223.4 million at the end of 2011-12. Inter-fund borrowing is projected to be necessary at various points towards the end of the year.

II. CHANGES IN REVENUES, EXPENDITURES, AND ENDING BALANCE

- **Increase in 2011-12 Projected Revenues** – Since Second Interim, there has been a \$2.3 million increase in projected revenues for General Fund - Unrestricted. This increase includes proceeds from legal settlement with American International Group of \$10.2 million, offset by lower revenue limit of \$4.3 million due to an updated calculation methodology of Charter ADA, and K-3 Class Size Reduction revenue of \$3.8 million due to a change in the class size distribution ratio resulting to a 4% decrease in fully funded students.
- **Decrease in 2011-12 Projected Expenditures** - Expenditures for General Fund - Unrestricted are lower by \$61.6 million. The main reason for this decrease is \$42.3 million in savings realized as a result of resolution of the UTLA furlough arbitration. In addition, unrestricted general fund support for the Title I program has been adjusted downward by \$25.3 million based on Third Interim projections that Title I's current funding level is sufficient to cover program costs through the end of the year. These expenditure decreases are partially offset by an increase in fringe benefit expenses related to the District's California State Teachers' Retirement System (CalSTRS) reconciliation.

- **Decrease in Projected Net Contributions/Transfers** - The General Fund Net Contributions/Transfers decreased by \$7.5 million. Contributions to restricted programs decreased by \$28.5 million, primarily due to the lower expenditure forecast for Special Education. This decrease is offset by higher interfund transfers of \$21.9 million, mainly due to Cafeteria Fund. In addition, the projected recovery of fire damage insurance proceeds (for Garfield Auditorium) is \$15.4 million lower in Third Interim than expected at Second Interim.
- **Increase in Ending Balance** – The net projected total ending balance was higher by \$56.4 million, due to Furlough savings set-aside of \$60 million to be used for 2012-13. The unassigned/unappropriated ending balance of \$71.4 million has been factored in the 2012-13 budget.

Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, per pupil school discretionary accounts, school determined needs funds, new school opening funds, funds reserved for fire damage, reserve for funding the District's OPEB liability.

Components of Ending Balance (in millions)			
General Fund - Unrestricted			
Fiscal Year 2011-12			
	Second Interim	Third Interim	Variance
Nonspendable	\$9.4	\$9.4	\$0.0
Assigned	358.0	417.5	59.5
Unassigned - Reserve for			
Economic Uncertainties	65.4	65.4	-
Unassigned - Unappropriated	74.5	71.4	(3.1)
2011-12 Ending Balance	<u>\$507.3</u>	<u>\$563.7</u>	<u>\$56.4</u>

III. 2011-12 PROJECTED CASH BALANCE

The projected cash balance for the General Fund will be \$223.4 million. This is a combination of \$113.2 million restricted cash balance and \$110.2 million unrestricted cash balance as a result of interfund borrowing from other funds.


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

c: Michelle King
David Holmquist
Enrique Boull't
Jaime Aquino
Jefferson Crain
Tony Atienza
Luis Buendia




LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report

Respectfully submitted,


Dr. JOHN E. DEASY
Superintendent

APPROVED BY:


MICHELLE KING
Senior Deputy Superintendent
School Operations


APPROVED &
PRESENTED BY:


Megan Reilly
Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:


DAVID HOLMQUIST
General Counsel

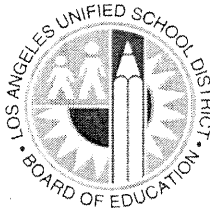
☒ Approved as to form.


TONY ATIENZA
Director of Budget Services and
Financial Planning (Interim)

☒ Approved as to budget impact statement.

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LOS ANGELES UNIFIED SCHOOL DISTRICT

JOHN E. DEASY, Ph.D.
Superintendent of Schools

MICHELLE KING
Senior Deputy Superintendent School Operations

MEGAN K. REILLY
Chief Financial Officer

V. LUIS BUENDIA
Interim Controller

June 1, 2012

Ms. Teri S. Stockman
Business Services Consultant
Los Angeles County Office of Education
Division of Business Advisory Services
9300 Imperial Highway
Downey, CA 90242-2890

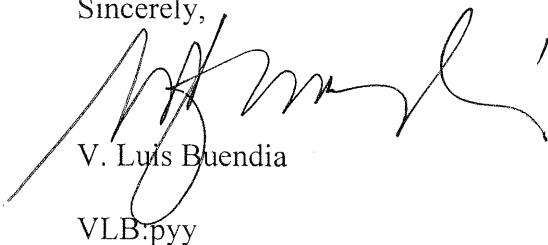
RE: Financial Statement Projections of Fund and Cash Balances ("Third Interim Financial Report") for FY 2011-2012

Dear Ms. Stockman:

Enclosed please find the original copy of the District's Third Interim Financial Report for FY 2011-12 along with one hardcopy and one software disk.

If you have any questions or need additional information, please contact Joy N. Mayor at (213) 241-7952.

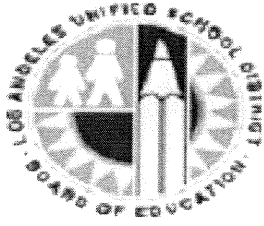
Sincerely,



V. Luis Buendia
VLB:pyy

Encl.

c: Megan K. Reilly
Joy N. Mayor



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2011-12

**Financial Statement
Projections of Fund
and
Cash Balances**

June 1, 2012

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) Revenue Limit Sources		8010-8099	2,826,792,826.00	2,822,799,499.00	1,911,677,423.18	2,798,400,064.00	(24,399,435.00)	-0.9%
2) Federal Revenue		8100-8299	23,628,395.00	22,925,000.00	9,156,380.07	20,045,055.00	(2,879,945.00)	-12.6%
3) Other State Revenue		8300-8599	1,211,245,226.00	1,079,029,147.00	704,541,255.50	1,080,145,909.37	1,116,762.37	0.1%
4) Other Local Revenue		8600-8799	94,905,433.00	104,075,504.00	72,636,281.18	107,163,253.00	3,087,749.00	3.0%
5) TOTAL, REVENUES			4,156,571,880.00	4,028,829,150.00	2,698,011,339.93	4,005,754,281.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,763,102,640.00	1,757,064,601.00	1,448,995,141.46	1,705,227,873.00	51,836,728.00	3.0%
2) Classified Salaries		2000-2999	376,508,448.00	396,102,231.00	348,550,988.28	403,175,333.00	(7,073,102.00)	-1.8%
3) Employee Benefits		3000-3999	834,980,003.00	838,256,878.00	676,159,279.83	826,877,242.00	11,379,636.00	1.4%
4) Books and Supplies		4000-4999	132,580,564.00	120,667,559.00	54,755,596.26	130,050,746.00	(9,383,187.00)	-7.8%
5) Services and Other Operating Expenditures		5000-5999	229,428,587.00	254,856,126.00	162,496,147.89	178,206,779.00	76,649,347.00	30.1%
6) Capital Outlay		6000-6999	18,242,257.00	53,700,587.00	11,771,341.68	21,243,557.00	32,457,030.00	60.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,580,778.00	5,583,307.00	288,813.34	2,907,620.00	2,675,687.00	47.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(143,043,079.00)	(142,836,081.00)	(26,898,597.63)	(127,868,134.00)	(14,967,947.00)	10.5%
9) TOTAL, EXPENDITURES			3,217,380,198.00	3,283,395,208.00	2,676,118,711.11	3,139,821,016.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			939,191,682.00	745,433,942.00	21,892,628.82	865,933,265.37		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	100,153.36	0.00	0.00	0.0%
b) Transfers Out		7600-7629	213,618,597.00	103,051,201.00	35,118,086.21	150,141,359.00	(47,090,158.00)	-45.7%
2) Other Sources/Uses								
a) Sources		8930-8979	18,910,000.00	18,910,000.00	76,039.14	3,489,414.00	(15,420,586.00)	-81.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(816,612,591.87)	(822,542,677.36)	(704,554,611.27)	(791,693,932.14)	30,848,745.22	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,011,321,188.87)	(906,683,878.36)	(739,496,504.98)	(938,345,877.14)		

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)			(72,129,506.87)	(161,249,936.36)	(717,603,876.16)	(72,412,611.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	632,170,660.72	632,170,660.72		632,170,660.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	(1,093,353.13)		(1,093,353.13)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			632,170,660.72	631,077,307.59		631,077,307.59		
d) Other Restatements		9795	(86,480,995.16)	5,059,394.26		5,059,394.26	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,689,665.56	636,136,701.85		636,136,701.85		
2) Ending Balance, June 30 (E + F1e)			473,560,158.69	474,886,765.49		563,724,090.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,802,437.00	2,892,678.00		2,892,678.00		
Stores		9712	6,983,556.00	6,548,228.00		6,548,228.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	398,398,385.69	369,055,705.65		417,523,108.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	0.00	31,014,373.84		71,384,295.22		

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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,159,818,122.00	2,170,711,590.00	1,284,894,474.00	2,144,944,367.00	(25,767,223.00)	-1.2%
Charter Schools General Purpose Entitlement - State Aid		8015	65,447,642.00	49,556,547.00	31,238,058.00	52,786,997.00	3,230,450.00	6.5%
State Aid - Prior Years		8019	0.00	0.00	(2,404,445.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,355,097.00	7,362,167.00	3,643,620.94	7,287,242.00	(74,925.00)	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	73,942.00	5,500,887.00	6,383,832.49	70,025.00	(5,430,862.00)	-98.7%
County & District Taxes								
Secured Roll Taxes		8041	747,497,676.00	732,367,734.00	702,768,643.36	760,618,212.00	28,250,478.00	3.9%
Unsecured Roll Taxes		8042	37,800,503.00	32,613,291.00	31,969,990.25	38,039,085.00	5,425,794.00	16.6%
Prior Years' Taxes		8043	58,672,373.00	58,186,778.00	55,641,932.88	59,761,334.00	1,574,556.00	2.7%
Supplemental Taxes		8044	12,058,891.00	8,823,237.00	5,604,674.51	7,058,590.00	(1,764,647.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,219,684.00	29,419,208.00	18,705,414.18	(4,465,615.00)	(33,884,823.00)	-115.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,000,000.00	3,000,000.00	3,226,755.43	2,644,113.00	(355,887.00)	-11.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,884,233.11	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	10,670.00	0.00	33.46	32.00	32.00	New
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(5,335.00)	0.00	(16.73)	(16.00)	(16.00)	New
Subtotal, Revenue Limit Sources			3,112,949,265.00	3,097,541,439.00	2,145,557,200.88	3,068,744,366.00	(28,797,073.00)	-0.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(181,116,786.00)	(170,359,525.00)	(142,041,743.00)	(169,027,638.00)	1,331,887.00	-0.8%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	7,161,050.00	6,583,332.00	683,946.21	6,989,338.00	406,006.00	6.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(112,200,703.00)	(110,965,747.00)	(92,521,980.91)	(108,306,002.00)	2,659,745.00	-2.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,826,792,826.00	2,822,799,499.00	1,911,677,423.18	2,798,400,064.00	(24,399,435.00)	-0.9%
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	703,395.00	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/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	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)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	22,925,000.00	22,925,000.00	9,156,380.07	20,045,055.00	(2,879,945.00)	-12.6%
TOTAL, FEDERAL REVENUE			23,628,395.00	22,925,000.00	9,156,380.07	20,045,055.00	(2,879,945.00)	-12.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
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						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	122,150,742.00	117,675,755.00	966,521.00	2,608,291.00	(115,067,464.00)	-97.8%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	106,190.00	0.00	0.00	0.0%
Year Round School Incentive		8425	14,122,290.00	14,122,290.00	14,229,017.40	14,229,017.00	106,727.00	0.8%
Class Size Reduction, K-3		8434	155,003,688.00	155,003,688.00	85,196,961.00	151,186,644.00	(3,817,044.00)	-2.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	73,685,352.00	74,154,395.00	51,477,596.08	80,738,055.00	6,583,660.00	8.9%
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						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	846,283,154.00	718,073,019.00	552,564,970.02	831,383,902.37	113,310,883.37	15.8%
TOTAL, OTHER STATE REVENUE			1,211,245,226.00	1,079,029,147.00	704,541,255.50	1,080,145,909.37	1,116,762.37	0.1%
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 RL Deduction		8625	0.00	0.00	0.00	0.00		

2011-12 End of Year Projection
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)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	375,000.00	375,000.00	432,767.29	472,132.00	97,132.00	25.9%
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	40,000.00	40,000.00	0.00	0.00	(40,000.00)	-100.0%
Leases and Rentals		8650	9,890,000.00	9,890,000.00	9,225,318.54	10,248,216.00	358,216.00	3.6%
Interest		8660	20,700,000.00	20,700,000.00	4,779,881.00	17,535,000.00	(3,165,000.00)	-15.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	145,952.00	150,052.00	339,103.41	370,000.00	219,948.00	146.6%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	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	19,746,934.00	27,153,240.00	23,310,503.56	27,424,660.00	271,420.00	1.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	5,335.00	0.00	16.73	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	44,002,212.00	45,767,212.00	34,548,690.65	51,113,245.00	5,346,033.00	11.7%
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			94,905,433.00	104,075,504.00	72,636,281.18	107,163,253.00	3,087,749.00	3.0%
TOTAL, REVENUES			4,156,571,880.00	4,028,829,150.00	2,698,011,339.93	4,005,754,281.37	(23,074,868.63)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,493,450,159.00	1,472,980,602.00	1,261,039,035.51	1,439,325,733.00	33,654,869.00	2.3%
Certificated Pupil Support Salaries		1200	68,277,500.00	72,561,665.00	59,712,004.05	74,538,129.00	(1,976,464.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	180,843,774.00	185,453,743.00	115,165,005.11	171,518,052.00	13,935,691.00	7.5%
Other Certificated Salaries		1900	20,531,207.00	26,068,591.00	13,079,096.79	19,845,959.00	6,222,632.00	23.9%
TOTAL, CERTIFICATED SALARIES			1,763,102,640.00	1,757,064,601.00	1,448,995,141.46	1,705,227,873.00	51,836,728.00	3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,961,586.00	4,428,497.00	4,236,039.62	5,641,082.00	(1,212,585.00)	-27.4%
Classified Support Salaries		2200	167,587,945.00	171,428,775.00	155,859,198.81	189,226,078.00	(17,797,303.00)	-10.4%
Classified Supervisors' and Administrators' Salaries		2300	13,905,150.00	14,162,577.00	12,784,890.95	15,291,982.00	(1,129,405.00)	-8.0%
Clerical, Technical and Office Salaries		2400	156,865,115.00	167,995,148.00	149,891,906.72	160,325,728.00	7,669,420.00	4.6%
Other Classified Salaries		2900	34,188,652.00	38,087,234.00	25,778,952.18	32,690,463.00	5,396,771.00	14.2%
TOTAL, CLASSIFIED SALARIES			376,508,448.00	396,102,231.00	348,550,988.28	403,175,333.00	(7,073,102.00)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	138,811,359.00	139,716,651.00	117,454,128.18	157,000,215.00	(17,283,564.00)	-12.4%
PERS		3201-3202	47,957,867.00	49,623,813.00	49,011,200.22	54,639,745.00	(5,015,932.00)	-10.1%
OASDI/Medicare/Alternative		3301-3302	52,402,455.00	54,130,263.00	45,295,412.25	51,316,204.00	2,814,059.00	5.2%
Health and Welfare Benefits		3401-3402	334,062,052.00	334,251,471.00	275,896,909.74	329,212,806.00	5,038,665.00	1.5%
Unemployment Insurance		3501-3502	37,218,087.00	37,788,920.00	28,998,339.66	35,566,579.00	2,222,341.00	5.9%
Workers' Compensation		3601-3602	37,848,568.00	38,424,299.00	32,547,587.97	37,614,327.00	809,972.00	2.1%
OPEB, Allocated		3701-3702	170,623,762.00	168,797,497.00	124,319,108.62	148,466,446.00	20,331,051.00	12.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,376,959.00	2,845,070.00	16,703.19	126,141.00	2,718,929.00	95.6%
Other Employee Benefits		3901-3902	12,678,894.00	12,678,894.00	2,619,890.00	12,934,779.00	(255,885.00)	-2.0%
TOTAL, EMPLOYEE BENEFITS			834,980,003.00	838,256,878.00	676,159,279.83	826,877,242.00	11,379,636.00	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	39,736,017.00	35,143,885.00	1,286,574.17	57,859,966.00	(22,716,081.00)	-64.6%
Books and Other Reference Materials		4200	1,623,199.00	1,762,114.00	138,971.89	493,997.00	1,268,117.00	72.0%
Materials and Supplies		4300	87,308,422.00	77,607,520.00	49,962,347.69	62,885,210.00	14,722,310.00	19.0%
Noncapitalized Equipment		4400	3,912,450.00	6,146,854.00	3,359,314.80	8,802,991.00	(2,656,137.00)	-43.2%
Food		4700	476.00	7,186.00	8,387.71	8,582.00	(1,396.00)	-19.4%
TOTAL, BOOKS AND SUPPLIES			132,580,564.00	120,667,559.00	54,755,596.26	130,050,746.00	(9,383,187.00)	-7.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	1,000.00	10,599,177.47	12,023,883.00	(12,022,883.00)	#####
Travel and Conferences		5200	2,761,877.00	3,437,500.00	5,832,147.28	2,537,012.00	900,488.00	26.2%
Dues and Memberships		5300	438,942.00	419,427.00	429,675.79	478,732.00	(59,305.00)	-14.1%
Insurance		5400-5450	29,377,373.00	29,377,663.00	7,209,128.00	22,607,680.00	6,769,983.00	23.0%
Operations and Housekeeping Services		5500	107,614,904.00	107,747,597.00	67,272,390.32	103,735,230.00	4,012,367.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,078,504.00	49,799,792.00	19,379,769.92	26,995,211.00	22,804,581.00	45.8%
Transfers of Direct Costs		5710	(88,562,683.00)	(87,007,064.00)	0.00	(87,007,064.00)	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	109,562,226.00	129,710,791.00	33,075,297.40	73,598,572.00	56,112,219.00	43.3%
Communications		5900	20,157,444.00	21,369,420.00	18,698,561.71	23,237,523.00	(1,868,103.00)	-8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,428,587.00	254,856,126.00	162,496,147.89	178,206,779.00	76,649,347.00	30.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	296,000.00	13,000.00	4,250.00	4,250.00	8,750.00	67.3%
Land Improvements		6170	70,000.00	82,192.00	371,797.52	570,604.00	(488,412.00)	-594.2%
Buildings and Improvements of Buildings		6200	4,761,564.00	26,120,310.00	6,642,795.72	10,446,540.00	15,673,770.00	60.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	12,345,000.00	26,589,236.00	4,566,110.22	9,281,968.00	17,307,268.00	65.1%
Equipment		6400	709,150.00	844,306.00	186,388.22	742,952.00	101,354.00	12.0%
Equipment Replacement		6500	60,543.00	51,543.00	0.00	197,243.00	(145,700.00)	-282.7%
TOTAL, CAPITAL OUTLAY			18,242,257.00	53,700,587.00	11,771,341.68	21,243,557.00	32,457,030.00	60.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	177,452.57	90,733.00	559,733.00	86.1%
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						
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	0.00	0.00	0.00	978,802.00	(978,802.00)	New
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	384,487.00	384,487.00	0.00	198,000.00	186,487.00	48.5%
Other Debt Service - Principal		7439	4,545,825.00	4,548,354.00	111,360.77	1,640,085.00	2,908,269.00	63.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,580,778.00	5,583,307.00	288,813.34	2,907,620.00	2,675,687.00	47.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(116,440,502.00)	(116,033,513.00)	(26,716,838.84)	(100,162,249.00)	(15,871,264.00)	13.7%
Transfers of Indirect Costs - Interfund		7350	(26,602,577.00)	(26,802,568.00)	(181,758.79)	(27,705,885.00)	903,317.00	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(143,043,079.00)	(142,836,081.00)	(26,898,597.63)	(127,868,134.00)	(14,967,947.00)	10.5%
TOTAL, EXPENDITURES			3,217,380,198.00	3,283,395,208.00	2,676,118,711.11	3,139,821,016.00	143,574,192.00	4.4%

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	0.00	100,153.36	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	100,153.36	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	14,946,604.00	17,747,798.00	0.00	22,568,402.00	(4,820,604.00)	-27.2%
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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	18,656,371.00	37,343,054.00	0.00	83,496,029.00	(46,152,975.00)	-123.6%
Other Authorized Interfund Transfers Out		7619	180,015,622.00	47,960,349.00	35,118,086.21	44,076,928.00	3,883,421.00	8.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			213,618,597.00	103,051,201.00	35,118,086.21	150,141,359.00	(47,090,158.00)	-45.7%
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	1,064,000.00	1,064,000.00	0.00	1,064,000.00	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	17,846,000.00	17,846,000.00	76,039.14	2,425,414.00	(15,420,586.00)	-86.4%
(c) TOTAL, SOURCES			18,910,000.00	18,910,000.00	76,039.14	3,489,414.00	(15,420,586.00)	-81.5%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(816,612,591.87)	(822,542,677.36)	(704,554,611.27)	(791,693,932.14)	30,848,745.22	-3.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(816,612,591.87)	(822,542,677.36)	(704,554,611.27)	(791,693,932.14)	30,848,745.22	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,011,321,188.87)	(906,683,878.36)	(739,496,504.98)	(938,345,877.14)	(31,661,998.78)	3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	181,116,786.00	170,359,525.00	142,041,743.00	169,027,638.00	(1,331,887.00)	-0.8%
2) Federal Revenue		8100-8299	911,542,374.00	938,017,750.00	391,575,997.35	849,977,352.00	(88,040,398.00)	-9.4%
3) Other State Revenue		8300-8599	825,593,029.00	827,684,929.00	601,167,911.31	820,409,153.00	(7,275,776.00)	-0.9%
4) Other Local Revenue		8600-8799	29,237,161.00	44,201,808.00	22,108,294.40	27,589,131.25	(16,612,676.75)	-37.6%
5) TOTAL, REVENUES			1,947,489,350.00	1,980,264,012.00	1,156,893,946.06	1,867,003,274.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	926,202,807.00	986,969,907.00	799,562,675.51	974,759,763.00	12,210,144.00	1.2%
2) Classified Salaries		2000-2999	418,309,396.00	421,212,461.00	331,172,272.45	422,192,249.00	(979,788.00)	-0.2%
3) Employee Benefits		3000-3999	577,858,450.00	579,113,433.00	432,672,776.29	547,942,643.00	31,170,790.00	5.4%
4) Books and Supplies		4000-4999	232,859,556.00	175,845,615.00	74,665,005.82	129,893,986.00	45,951,629.00	26.1%
5) Services and Other Operating Expenditures		5000-5999	581,365,924.00	602,272,438.00	280,621,723.40	533,964,603.00	68,307,835.00	11.3%
6) Capital Outlay		6000-6999	25,640,069.00	32,355,107.00	23,834,201.63	29,340,617.00	3,014,490.00	9.3%
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	116,440,502.00	116,033,513.00	26,716,838.84	100,162,249.00	15,871,264.00	13.7%
9) TOTAL, EXPENDITURES			2,878,676,704.00	2,913,802,474.00	1,969,245,493.94	2,738,256,110.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(931,187,354.00)	(933,538,462.00)	(812,351,547.88)	(871,252,835.75)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	7,579,741.00	1,153,487.66	6,863,450.69	(716,290.31)	-9.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	816,612,591.87	822,542,677.36	704,554,611.27	791,693,932.14	(30,848,745.22)	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			816,612,591.87	830,122,418.36	705,708,098.93	798,557,382.83		

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)			(114,574,762.13)	(103,416,043.64)	(106,643,448.95)	(72,695,452.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	267,393,091.64	267,393,091.64		267,393,091.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			267,393,091.64	267,393,091.64		267,393,091.64		
d) Other Restatements		9795	15,561,841.49	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			282,954,933.13	267,393,091.64		267,393,091.64		
2) Ending Balance, June 30 (E + F1e)			168,380,171.00	163,977,048.00		194,697,638.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	984,536.00	975,413.00		975,413.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	167,395,635.00	163,001,635.00		193,722,225.72		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	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-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	18,392,643.00	18,392,643.00	15,081,968.00	19,196,891.00	804,248.00	4.4%
Community Day Schools Transfer	2430	8091	7,895,149.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	154,828,994.00	151,966,882.00	126,959,775.00	149,830,747.00	(2,136,135.00)	-1.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
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%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			181,116,786.00	170,359,525.00	142,041,743.00	169,027,638.00	(1,331,887.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	131,048,691.00	137,175,914.00	123,898,513.00	132,765,991.00	(4,409,923.00)	-3.2%
Special Education Discretionary Grants		8182	22,034,470.00	26,637,878.00	12,219,420.45	22,890,777.00	(3,747,101.00)	-14.1%
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	0.00	2,130,414.00	(127,826.00)	1,268,305.00	(862,109.00)	-40.5%
Interagency Contracts Between LEAs		8285	1,490,743.00	1,887,173.00	1,322,981.93	1,719,222.00	(167,951.00)	-8.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290	651,992,317.00	667,625,009.00	223,021,700.94	631,489,685.00	(36,135,324.00)	-5.4%

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)
Vocational and Applied Technology Education	3500-3699	8290	6,444,147.00	6,645,731.00	3,140,946.93	6,071,329.00	(574,402.00)	-8.6%
Safe and Drug Free Schools	3700-3799	8290	130,804.00	80,600.00	77,922.73	80,600.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	98,401,202.00	95,835,031.00	28,022,337.37	53,691,443.00	(42,143,588.00)	-44.0%
TOTAL, FEDERAL REVENUE			911,542,374.00	938,017,750.00	391,575,997.35	849,977,352.00	(88,040,398.00)	-9.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	346,409.00	0.00	0.00	358,038.98	358,038.98	New
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	2,350,000.00	842,395.00	1,845,849.02	(504,150.98)	-21.5%
Prior Years	6355-6360	8319	0.00	0.00	50,651.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	362,966,664.00	361,660,678.00	233,069,059.00	367,040,161.00	5,379,483.00	1.5%
Prior Years	6500	8319	0.00	0.00	90,823.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,158,972.00	35,584,754.00	28,158,963.00	36,200,936.00	616,182.00	1.7%
Economic Impact Aid	7090-7091	8311	130,616,068.00	129,146,266.00	103,295,136.27	129,146,266.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	40,156,176.00	40,267,337.00	31,863,929.00	40,963,168.00	695,831.00	1.7%
All Other State Apportionments - Current Year	All Other	8311	2,977,625.00	2,988,562.00	1,842,874.00	2,988,562.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	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 Materi		8560	11,617,060.00	11,280,758.00	1,931,696.92	17,788,975.00	6,508,217.00	57.7%
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%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	31,612.00	51,752.00	50,801.60	51,752.00	0.00	0.0%
Healthy Start	6240	8590	691,452.00	638,939.00	638,938.23	257,014.00	(381,925.00)	-59.8%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	841,594.96	656,596.00	656,596.00	New
Quality Education Investment Act	7400	8590	119,596,900.00	119,596,900.00	100,814,670.00	110,986,200.00	(8,610,700.00)	-7.2%
All Other State Revenue	All Other	8590	118,084,091.00	124,118,983.00	97,676,379.33	112,125,635.00	(11,993,348.00)	-9.7%
TOTAL, OTHER STATE REVENUE			825,593,029.00	827,684,929.00	601,167,911.31	820,409,153.00	(7,275,776.00)	-0.9%
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 RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

2011-12 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenue, 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)
Penalties and Interest from Delinquent Non-Revenue Limit 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	2,000.00	2,000.00	3,733.72	4,757.25	2,757.25	137.9%
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%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	5,000.00	5,000.00	5,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		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	28,986,797.00	43,946,444.00	21,873,747.68	27,331,010.00	(16,615,434.00)	-37.8%
Tuition		8710	248,364.00	248,364.00	225,813.00	248,364.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,237,161.00	44,201,808.00	22,108,294.40	27,589,131.25	(16,612,676.75)	-37.6%
TOTAL, REVENUES			1,947,489,350.00	1,980,264,012.00	1,156,893,946.06	1,867,003,274.25	(113,260,737.75)	-5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	637,962,600.00	671,817,919.00	534,587,194.50	656,253,692.00	15,564,227.00	2.3%
Certificated Pupil Support Salaries		1200	137,073,447.00	141,619,239.00	118,965,933.78	144,306,642.00	(2,687,403.00)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	73,515,537.00	84,799,547.00	67,722,816.78	80,841,675.00	3,957,872.00	4.7%
Other Certificated Salaries		1900	77,651,223.00	88,733,202.00	78,286,730.45	93,357,754.00	(4,624,552.00)	-5.2%
TOTAL, CERTIFICATED SALARIES			926,202,807.00	986,969,907.00	799,562,675.51	974,759,763.00	12,210,144.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	216,128,865.00	208,876,290.00	169,966,245.65	212,097,248.00	(3,220,958.00)	-1.5%
Classified Support Salaries		2200	92,189,313.00	89,190,155.00	70,327,347.42	97,762,633.00	(8,572,478.00)	-9.6%
Classified Supervisors' and Administrators' Salaries		2300	4,784,302.00	6,193,623.00	3,957,234.46	4,983,223.00	1,210,400.00	19.5%
Clerical, Technical and Office Salaries		2400	53,100,041.00	59,823,571.00	44,552,221.63	52,718,886.00	7,104,685.00	11.9%
Other Classified Salaries		2900	52,106,875.00	57,128,822.00	42,369,223.29	54,630,259.00	2,498,563.00	4.4%
TOTAL, CLASSIFIED SALARIES			418,309,396.00	421,212,461.00	331,172,272.45	422,192,249.00	(979,788.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	72,999,041.00	78,252,372.00	62,605,594.31	76,739,685.00	1,512,687.00	1.9%
PERS		3201-3202	46,188,654.00	44,436,089.00	32,432,551.10	42,360,222.00	2,075,867.00	4.7%
OASDI/Medicare/Alternative		3301-3302	48,359,789.00	50,675,365.00	35,133,540.64	44,788,299.00	5,887,066.00	11.6%
Health and Welfare Benefits		3401-3402	241,743,632.00	241,756,023.00	178,280,321.03	228,819,283.00	12,936,740.00	5.4%
Unemployment Insurance		3501-3502	24,073,802.00	25,588,844.00	17,820,506.73	22,893,739.00	2,695,105.00	10.5%
Workers' Compensation		3601-3602	24,485,782.00	26,004,803.00	20,079,608.47	25,140,637.00	864,166.00	3.3%
OPEB, Allocated		3701-3702	117,775,796.00	110,167,873.00	80,261,478.69	103,075,045.00	7,092,828.00	6.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,231,954.00	2,231,954.00	549,934.73	4,057,949.00	(1,825,995.00)	-81.8%
Other Employee Benefits		3901-3902	0.00	110.00	5,509,240.59	67,784.00	(67,674.00)	-61521.8%
TOTAL, EMPLOYEE BENEFITS			577,858,450.00	579,113,433.00	432,672,776.29	547,942,643.00	31,170,790.00	5.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,618,060.00	11,281,978.00	692.91	17,790,600.00	(6,508,622.00)	-57.7%
Books and Other Reference Materials		4200	376,243.00	589,017.00	160,140.07	305,258.00	283,759.00	48.2%
Materials and Supplies		4300	209,869,484.00	135,693,917.00	55,329,721.72	86,935,623.00	48,758,294.00	35.9%
Noncapitalized Equipment		4400	10,541,286.00	27,201,449.00	18,877,309.42	24,475,911.00	2,725,538.00	10.0%
Food		4700	454,483.00	1,079,254.00	297,141.70	386,594.00	692,660.00	64.2%
TOTAL, BOOKS AND SUPPLIES			232,859,556.00	175,845,615.00	74,665,005.82	129,893,986.00	45,951,629.00	26.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	83,719,990.00	90,614,785.00	92,580,871.44	285,547,320.00	(194,932,535.00)	-215.1%
Travel and Conferences		5200	5,754,039.00	7,413,721.00	3,221,311.48	4,753,175.00	2,660,546.00	35.9%
Dues and Memberships		5300	7,000.00	61,903.00	113,652.41	116,635.00	(54,732.00)	-88.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,706,204.00	2,706,204.00	1,377,405.26	2,145,495.00	560,709.00	20.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,540,871.00	9,889,573.00	10,318,709.23	13,560,953.00	(3,671,380.00)	-37.1%
Transfers of Direct Costs		5710	88,562,683.00	87,007,064.00	0.00	87,007,064.00	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	390,255,088.00	402,780,547.00	172,073,939.99	139,673,079.00	263,107,468.00	65.3%
Communications		5900	1,820,049.00	1,798,641.00	935,833.59	1,160,882.00	637,759.00	35.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			581,365,924.00	602,272,438.00	280,621,723.40	533,964,603.00	68,307,835.00	11.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	103,000.00	103,000.00	0.00	0.00	103,000.00	100.0%
Land Improvements		6170	1,000.00	217,321.00	151,663.90	166,016.00	51,305.00	23.6%
Buildings and Improvements of Buildings		6200	16,739,385.00	7,500,309.00	4,851,105.32	6,460,578.00	1,039,731.00	13.9%
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	1,220,820.00	16,411,142.00	15,519,462.87	16,465,796.00	(54,654.00)	-0.3%
Equipment Replacement		6500	7,575,864.00	8,123,335.00	3,311,969.54	6,248,227.00	1,875,108.00	23.1%
TOTAL, CAPITAL OUTLAY			25,640,069.00	32,355,107.00	23,834,201.63	29,340,617.00	3,014,490.00	9.3%
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	116,440,502.00	116,033,513.00	26,716,838.84	100,162,249.00	15,871,264.00	13.7%
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			116,440,502.00	116,033,513.00	26,716,838.84	100,162,249.00	15,871,264.00	13.7%
TOTAL, EXPENDITURES			2,878,676,704.00	2,913,802,474.00	1,969,245,493.94	2,738,256,110.00	175,546,364.00	6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	1,485,545.00	0.00	2,436,218.69	950,673.69	64.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	6,094,196.00	1,153,487.66	4,427,232.00	(1,666,964.00)	-27.4%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	7,579,741.00	1,153,487.66	6,863,450.69	(716,290.31)	-9.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from 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	816,612,591.87	822,542,677.36	704,554,611.27	791,693,932.14	(30,848,745.22)	-3.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			816,612,591.87	822,542,677.36	704,554,611.27	791,693,932.14	(30,848,745.22)	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			816,612,591.87	830,122,418.36	705,708,098.93	798,557,382.83	31,565,035.53	-3.8%

2011-12 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,007,909,612.00	2,993,159,024.00	2,053,719,166.18	2,967,427,702.00	(25,731,322.00)	-0.9%
2) Federal Revenue		8100-8299	935,170,769.00	960,942,750.00	400,732,377.42	870,022,407.00	(90,920,343.00)	-9.5%
3) Other State Revenue		8300-8599	2,036,838,255.00	1,906,714,076.00	1,305,709,166.81	1,900,555,062.37	(6,159,013.63)	-0.3%
4) Other Local Revenue		8600-8799	124,142,594.00	148,277,312.00	94,744,575.58	134,752,384.25	(13,524,927.75)	-9.1%
5) TOTAL, REVENUES			6,104,061,230.00	6,009,093,162.00	3,854,905,285.99	5,872,757,555.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,689,305,447.00	2,744,034,508.00	2,248,557,816.97	2,679,987,636.00	64,046,872.00	2.3%
2) Classified Salaries		2000-2999	794,817,844.00	817,314,692.00	679,723,260.73	825,367,582.00	(8,052,890.00)	-1.0%
3) Employee Benefits		3000-3999	1,412,838,453.00	1,417,370,311.00	1,108,832,056.12	1,374,819,885.00	42,550,426.00	3.0%
4) Books and Supplies		4000-4999	365,440,120.00	296,513,174.00	129,420,602.08	259,944,732.00	36,568,442.00	12.3%
5) Services and Other Operating Expenditures		5000-5999	810,794,511.00	857,128,564.00	443,117,871.29	712,171,382.00	144,957,182.00	16.9%
6) Capital Outlay		6000-6999	43,882,326.00	86,055,694.00	35,605,543.31	50,584,174.00	35,471,520.00	41.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,580,778.00	5,583,307.00	288,813.34	2,907,620.00	2,675,687.00	47.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(26,602,577.00)	(26,802,568.00)	(181,758.79)	(27,705,885.00)	903,317.00	-3.4%
9) TOTAL, EXPENDITURES			6,096,056,902.00	6,197,197,682.00	4,645,364,205.05	5,878,077,126.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,004,328.00	(188,104,520.00)	(790,458,919.06)	(5,319,570.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	7,579,741.00	1,253,641.02	6,863,450.69	(716,290.31)	-9.5%
b) Transfers Out		7600-7629	213,618,597.00	103,051,201.00	35,118,086.21	150,141,359.00	(47,090,158.00)	-45.7%
2) Other Sources/Uses								
a) Sources		8930-8979	18,910,000.00	18,910,000.00	76,039.14	3,489,414.00	(15,420,586.00)	-81.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(194,708,597.00)	(76,561,460.00)	(33,788,406.05)	(139,788,494.31)		

2011-12 End of Year Projection
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)			(186,704,269.00)	(264,665,980.00)	(824,247,325.11)	(145,108,064.69)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	899,563,752.36	899,563,752.36		899,563,752.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	(1,093,353.13)		(1,093,353.13)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			899,563,752.36	898,470,399.23		898,470,399.23		
d) Other Restatements		9795	(70,919,153.67)	5,059,394.26		5,059,394.26	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,644,598.69	903,529,793.49		903,529,793.49		
2) Ending Balance, June 30 (E + F1e)			641,940,329.69	638,863,813.49		758,421,728.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,802,437.00	2,892,678.00		2,892,678.00		
Stores		9712	7,968,092.00	7,523,641.00		7,523,641.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	167,395,635.00	163,001,635.00		193,722,225.72		
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	398,398,385.69	369,055,705.65		417,523,108.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	0.00	31,014,373.84		71,384,295.22		

2011-12 End of Year Projection
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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,159,818,122.00	2,170,711,590.00	1,284,894,474.00	2,144,944,367.00	(25,767,223.00)	-1.2%
Charter Schools General Purpose Entitlement - State Aid		8015	65,447,642.00	49,556,547.00	31,238,058.00	52,786,997.00	3,230,450.00	6.5%
State Aid - Prior Years		8019	0.00	0.00	(2,404,445.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,355,097.00	7,362,167.00	3,643,620.94	7,287,242.00	(74,925.00)	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	73,942.00	5,500,887.00	6,383,832.49	70,025.00	(5,430,862.00)	-98.7%
County & District Taxes								
Secured Roll Taxes		8041	747,497,676.00	732,367,734.00	702,768,643.36	760,618,212.00	28,250,478.00	3.9%
Unsecured Roll Taxes		8042	37,800,503.00	32,613,291.00	31,969,990.25	38,039,085.00	5,425,794.00	16.6%
Prior Years' Taxes		8043	58,672,373.00	58,186,778.00	55,641,932.88	59,761,334.00	1,574,556.00	2.7%
Supplemental Taxes		8044	12,058,891.00	8,823,237.00	5,604,674.51	7,058,590.00	(1,764,647.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,219,684.00	29,419,208.00	18,705,414.18	(4,465,615.00)	(33,884,823.00)	-115.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,000,000.00	3,000,000.00	3,226,755.43	2,644,113.00	(355,887.00)	-11.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,884,233.11	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	10,670.00	0.00	33.46	32.00	32.00	New
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(5,335.00)	0.00	(16.73)	(16.00)	(16.00)	New
Subtotal, Revenue Limit Sources			3,112,949,265.00	3,097,541,439.00	2,145,557,200.88	3,068,744,366.00	(28,797,073.00)	-0.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(181,116,786.00)	(170,359,525.00)	(142,041,743.00)	(169,027,638.00)	1,331,887.00	-0.8%
Continuation Education ADA Transfer	2200	8091	18,392,643.00	18,392,643.00	15,081,968.00	19,196,891.00	804,248.00	4.4%
Community Day Schools Transfer	2430	8091	7,895,149.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	154,828,994.00	151,966,882.00	126,959,775.00	149,830,747.00	(2,136,135.00)	-1.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	7,161,050.00	6,583,332.00	683,946.21	6,989,338.00	406,006.00	6.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(112,200,703.00)	(110,965,747.00)	(92,521,980.91)	(108,306,002.00)	2,659,745.00	-2.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,007,909,612.00	2,993,159,024.00	2,053,719,166.18	2,967,427,702.00	(25,731,322.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	131,048,691.00	137,175,914.00	123,898,513.00	132,765,991.00	(4,409,923.00)	-3.2%
Special Education Discretionary Grants		8182	22,034,470.00	26,637,878.00	12,219,420.45	22,890,777.00	(3,747,101.00)	-14.1%
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	703,395.00	2,130,414.00	(127,826.00)	1,268,305.00	(862,109.00)	-40.5%
Interagency Contracts Between LEAs		8285	1,490,743.00	1,887,173.00	1,322,981.93	1,719,222.00	(167,951.00)	-8.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	651,992,317.00	667,625,009.00	223,021,700.94	631,489,685.00	(36,135,324.00)	-5.4%

2011-12 End of Year Projection
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)
Vocational and Applied Technology Education	3500-3699	8290	6,444,147.00	6,645,731.00	3,140,946.93	6,071,329.00	(574,402.00)	-8.6%
Safe and Drug Free Schools	3700-3799	8290	130,804.00	80,600.00	77,922.73	80,600.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	121,326,202.00	118,760,031.00	37,178,717.44	73,736,498.00	(45,023,533.00)	-37.9%
TOTAL, FEDERAL REVENUE			935,170,769.00	960,942,750.00	400,732,377.42	870,022,407.00	(90,920,343.00)	-9.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	346,409.00	0.00	0.00	358,038.98	358,038.98	New
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	2,350,000.00	842,395.00	1,845,849.02	(504,150.98)	-21.5%
Prior Years	6355-6360	8319	0.00	0.00	50,651.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	362,966,664.00	361,660,678.00	233,069,059.00	367,040,161.00	5,379,483.00	1.5%
Prior Years	6500	8319	0.00	0.00	90,823.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,158,972.00	35,584,754.00	28,158,963.00	36,200,936.00	616,182.00	1.7%
Economic Impact Aid	7090-7091	8311	130,616,068.00	129,146,266.00	103,295,136.27	129,146,266.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	40,156,176.00	40,267,337.00	31,863,929.00	40,963,168.00	695,831.00	1.7%
All Other State Apportionments - Current Year	All Other	8311	125,128,367.00	120,664,317.00	2,809,395.00	5,596,853.00	(115,067,464.00)	-95.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	106,190.00	0.00	0.00	0.0%
Year Round School Incentive		8425	14,122,290.00	14,122,290.00	14,229,017.40	14,229,017.00	106,727.00	0.8%
Class Size Reduction, K-3		8434	155,003,688.00	155,003,688.00	85,196,961.00	151,186,644.00	(3,817,044.00)	-2.5%
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 Materi		8560	85,302,412.00	85,435,153.00	53,409,293.00	98,527,030.00	13,091,877.00	15.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	31,612.00	51,752.00	50,801.60	51,752.00	0.00	0.0%
Healthy Start	6240	8590	691,452.00	638,939.00	638,938.23	257,014.00	(381,925.00)	-59.8%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	841,594.96	656,596.00	656,596.00	New
Quality Education Investment Act	7400	8590	119,596,900.00	119,596,900.00	100,814,670.00	110,986,200.00	(8,610,700.00)	-7.2%
All Other State Revenue	All Other	8590	964,367,245.00	842,192,002.00	650,241,349.35	943,509,537.37	101,317,535.37	12.0%
TOTAL, OTHER STATE REVENUE			2,036,838,255.00	1,906,714,076.00	1,305,709,166.81	1,900,555,062.37	(6,159,013.63)	-0.3%
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 RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

2011-12 End of Year Projection
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)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	375,000.00	375,000.00	432,767.29	472,132.00	97,132.00	25.9%
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	40,000.00	40,000.00	0.00	0.00	(40,000.00)	-100.0%
Leases and Rentals		8650	9,890,000.00	9,890,000.00	9,225,318.54	10,248,216.00	358,216.00	3.6%
Interest		8660	20,702,000.00	20,702,000.00	4,783,614.72	17,539,757.25	(3,162,242.75)	-15.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	145,952.00	150,052.00	339,103.41	370,000.00	219,948.00	146.6%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	5,000.00	5,000.00	5,000.00	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	19,746,934.00	27,153,240.00	23,310,503.56	27,424,660.00	271,420.00	1.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	5,335.00	0.00	16.73	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	72,989,009.00	89,713,656.00	56,422,438.33	78,444,255.00	(11,269,401.00)	-12.6%
Tuition		8710	248,364.00	248,364.00	225,813.00	248,364.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			124,142,594.00	148,277,312.00	94,744,575.58	134,752,384.25	(13,524,927.75)	-9.1%
TOTAL, REVENUES			6,104,061,230.00	6,009,093,162.00	3,854,905,285.99	5,872,757,555.62	(136,335,606.38)	-2.3%

2011-12 End of Year Projection
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	2,131,412,759.00	2,144,798,521.00	1,795,626,230.01	2,095,579,425.00	49,219,096.00	2.3%
Certificated Pupil Support Salaries		1200	205,350,947.00	214,180,904.00	178,677,937.83	218,844,771.00	(4,663,867.00)	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	254,359,311.00	270,253,290.00	182,887,821.89	252,359,727.00	17,893,563.00	6.6%
Other Certificated Salaries		1900	98,182,430.00	114,801,793.00	91,365,827.24	113,203,713.00	1,598,080.00	1.4%
TOTAL, CERTIFICATED SALARIES			2,689,305,447.00	2,744,034,508.00	2,248,557,816.97	2,679,987,636.00	64,046,872.00	2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	220,090,451.00	213,304,787.00	174,202,285.27	217,738,330.00	(4,433,543.00)	-2.1%
Classified Support Salaries		2200	259,777,258.00	260,618,930.00	226,186,546.23	286,988,711.00	(26,369,781.00)	-10.1%
Classified Supervisors' and Administrators' Salaries		2300	18,689,452.00	20,356,200.00	16,742,125.41	20,275,205.00	80,995.00	0.4%
Clerical, Technical and Office Salaries		2400	209,965,156.00	227,818,719.00	194,444,128.35	213,044,614.00	14,774,105.00	6.5%
Other Classified Salaries		2900	86,295,527.00	95,216,056.00	68,148,175.47	87,320,722.00	7,895,334.00	8.3%
TOTAL, CLASSIFIED SALARIES			794,817,844.00	817,314,692.00	679,723,260.73	825,367,582.00	(8,052,890.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	211,810,400.00	217,969,023.00	180,059,722.49	233,739,900.00	(15,770,877.00)	-7.2%
PERS		3201-3202	94,146,521.00	94,059,902.00	81,443,751.32	96,999,967.00	(2,940,065.00)	-3.1%
OASDI/Medicare/Alternative		3301-3302	100,762,244.00	104,805,628.00	80,428,952.89	96,104,503.00	8,701,125.00	8.3%
Health and Welfare Benefits		3401-3402	575,805,684.00	576,007,494.00	454,177,230.77	558,032,089.00	17,975,405.00	3.1%
Unemployment Insurance		3501-3502	61,291,889.00	63,377,764.00	46,818,846.39	58,460,318.00	4,917,446.00	7.8%
Workers' Compensation		3601-3602	62,334,350.00	64,429,102.00	52,627,196.44	62,754,964.00	1,674,138.00	2.6%
OPEB, Allocated		3701-3702	288,399,558.00	278,965,370.00	204,580,587.31	251,541,491.00	27,423,879.00	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,608,913.00	5,077,024.00	566,637.92	4,184,090.00	892,934.00	17.6%
Other Employee Benefits		3901-3902	12,678,894.00	12,679,004.00	8,129,130.59	13,002,563.00	(323,559.00)	-2.6%
TOTAL, EMPLOYEE BENEFITS			1,412,838,453.00	1,417,370,311.00	1,108,832,056.12	1,374,819,885.00	42,550,426.00	3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	51,354,077.00	46,425,863.00	1,287,267.08	75,650,566.00	(29,224,703.00)	-62.9%
Books and Other Reference Materials		4200	1,999,442.00	2,351,131.00	299,111.96	799,255.00	1,551,876.00	66.0%
Materials and Supplies		4300	297,177,906.00	213,301,437.00	105,292,069.41	149,820,833.00	63,480,604.00	29.8%
Noncapitalized Equipment		4400	14,453,736.00	33,348,303.00	22,236,624.22	33,278,902.00	69,401.00	0.2%
Food		4700	454,959.00	1,086,440.00	305,529.41	395,176.00	691,264.00	63.6%
TOTAL, BOOKS AND SUPPLIES			365,440,120.00	296,513,174.00	129,420,602.08	259,944,732.00	36,568,442.00	12.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	83,719,990.00	90,615,785.00	103,180,048.91	297,571,203.00	(206,955,418.00)	-228.4%
Travel and Conferences		5200	8,515,916.00	10,851,221.00	9,053,458.76	7,290,187.00	3,561,034.00	32.8%
Dues and Memberships		5300	445,942.00	481,330.00	543,328.20	595,367.00	(114,037.00)	-23.7%
Insurance		5400-5450	29,377,373.00	29,377,663.00	7,209,128.00	22,607,680.00	6,769,983.00	23.0%
Operations and Housekeeping Services		5500	110,321,108.00	110,453,801.00	68,649,795.58	105,880,725.00	4,573,076.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,619,375.00	59,689,365.00	29,698,479.15	40,556,164.00	19,133,201.00	32.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	499,817,314.00	532,491,338.00	205,149,237.39	213,271,651.00	319,219,687.00	59.9%
Communications		5900	21,977,493.00	23,168,061.00	19,634,395.30	24,398,405.00	(1,230,344.00)	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			810,794,511.00	857,128,564.00	443,117,871.29	712,171,382.00	144,957,182.00	16.9%

2011-12 End of Year Projection
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)
CAPITAL OUTLAY								
Land		6100	399,000.00	116,000.00	4,250.00	4,250.00	111,750.00	96.3%
Land Improvements		6170	71,000.00	299,513.00	523,461.42	736,620.00	(437,107.00)	-145.9%
Buildings and Improvements of Buildings		6200	21,500,949.00	33,620,619.00	11,493,901.04	16,907,118.00	16,713,501.00	49.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	12,345,000.00	26,589,236.00	4,566,110.22	9,281,968.00	17,307,268.00	65.1%
Equipment		6400	1,929,970.00	17,255,448.00	15,705,851.09	17,208,748.00	46,700.00	0.3%
Equipment Replacement		6500	7,636,407.00	8,174,878.00	3,311,969.54	6,445,470.00	1,729,408.00	21.2%
TOTAL, CAPITAL OUTLAY			43,882,326.00	86,055,694.00	35,605,543.31	50,584,174.00	35,471,520.00	41.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	177,452.57	90,733.00	559,733.00	86.1%
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	978,802.00	(978,802.00)	New
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	384,487.00	384,487.00	0.00	198,000.00	186,487.00	48.5%
Other Debt Service - Principal		7439	4,545,825.00	4,548,354.00	111,360.77	1,640,085.00	2,908,269.00	63.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,580,778.00	5,583,307.00	288,813.34	2,907,620.00	2,675,687.00	47.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(26,602,577.00)	(26,802,568.00)	(181,758.79)	(27,705,885.00)	903,317.00	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(26,602,577.00)	(26,802,568.00)	(181,758.79)	(27,705,885.00)	903,317.00	-3.4%
TOTAL, EXPENDITURES			6,096,056,902.00	6,197,197,682.00	4,645,364,205.05	5,878,077,126.00	319,120,556.00	5.1%

2011-12 End of Year Projection
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	1,485,545.00	0.00	2,436,218.69	950,673.69	64.0%
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	6,094,196.00	1,253,641.02	4,427,232.00	(1,666,964.00)	-27.4%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	7,579,741.00	1,253,641.02	6,863,450.69	(716,290.31)	-9.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	14,946,604.00	17,747,798.00	0.00	22,568,402.00	(4,820,604.00)	-27.2%
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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	18,656,371.00	37,343,054.00	0.00	83,496,029.00	(46,152,975.00)	-123.6%
Other Authorized Interfund Transfers Out		7619	180,015,622.00	47,960,349.00	35,118,086.21	44,076,928.00	3,883,421.00	8.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			213,618,597.00	103,051,201.00	35,118,086.21	150,141,359.00	(47,090,158.00)	-45.7%
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	1,064,000.00	1,064,000.00	0.00	1,064,000.00	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	17,846,000.00	17,846,000.00	76,039.14	2,425,414.00	(15,420,586.00)	-86.4%
(c) TOTAL, SOURCES			18,910,000.00	18,910,000.00	76,039.14	3,489,414.00	(15,420,586.00)	-81.5%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(194,708,597.00)	(76,561,460.00)	(33,788,406.05)	(139,788,494.31)	63,227,034.31	82.6%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	373,202.94	373,165.41	364,922.03	372,818.91	(346.50)	0%
2. Special Education	18,845.89	18,605.04	18,331.91	18,644.31	39.27	0%
HIGH SCHOOL						
3. General Education	141,509.29	141,546.82	143,276.72	142,659.64	1,112.82	1%
4. Special Education	10,812.28	10,504.88	10,735.91	10,664.53	159.65	2%
COUNTY SUPPLEMENT						
5. County Community Schools	167.73	167.73	153.98	153.98	(13.75)	-8%
6. Special Education	1.27	1.27	1.61	1.61	0.34	27%
7. TOTAL, K-12 ADA	544,539.40	543,991.15	537,422.16	544,942.98	951.83	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	544,539.40	543,991.15	537,422.16	544,942.98	951.83	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	58.27	43.34	10.01	26.95	(16.39)	-38%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	68.03	82.96	29.56	79.57	(3.39)	-4%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	16,521.56	16,521.56	15,184.57	15,184.57	(1,336.99)	-8%
b. All Other Block Grant Funded Charters	75,982.75	75,982.75	77,269.53	77,269.53	1,286.78	2%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	92,504.31	92,504.31	92,454.10	92,454.10	(50.21)	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,362.56	6,362.56	6,362.56
2. Inflation Increase	0041	143.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	55.55	55.55	55.54
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,561.11	6,561.11	6,561.10
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,561.11	6,561.11	6,561.10
b. Revenue Limit ADA	0033	561,060.96	560,512.71	560,127.55
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,681,182,675.27	3,677,585,546.71	3,675,052,868.31
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	3,681,182,675.27	3,677,585,546.71	3,675,052,868.31
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.79398
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	2,954,001,849.60	2,951,115,297.81	2,917,918,476.38
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	65,514,444.00	65,514,444.00	65,144,285.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	10,852,184.00	10,554,105.00	12,097,249.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	3,691,134.00	3,970,773.00	5,107,911.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	58,353,394.00	58,931,112.00	58,154,947.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,012,355,243.60	3,010,046,409.81	2,976,073,423.38

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	884,678,166.00	874,273,302.00	868,368,873.00
26. Miscellaneous Funds	0588	5,335.00	0.00	16.00
27. Community Redevelopment Funds	0589	3,000,000.00	3,000,000.00	2,644,113.00
28. Less: Charter Schools In-lieu Taxes	0595	129,934,704.00	128,506,545.00	126,345,409.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	757,748,797.00	748,766,757.00	744,667,593.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	93,906,367.00	89,686,106.00	85,658,172.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,160,700,079.60	2,171,593,546.81	2,145,747,658.38
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	881,957.00	881,957.00	803,292.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(881,957.00)	(881,957.00)	(803,292.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,159,818,122.60	2,170,711,589.81	2,144,944,366.38

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	2,926,856.00	3,074,856.00	3,073,934.00
44. California High School Exit Exam	9002	41,005,358.00	40,456,117.00	40,443,831.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	14,059,706.00	13,870,440.00	13,866,436.00
46. Apprenticeship Funding	0570	2,726,451.00	2,726,451.00	2,608,291.00
47. Community Day School Additional Funding	3103, 9007	3,138,316.00	3,139,522.00	3,091,012.00

**LOS ANGELES UNIFIED SCHOOL DISTRICT
END OF YEAR PROJECTIONS ASSUMPTIONS
Fiscal Year 2011-12**

REVENUES

**REVENUE LIMIT
Revenue Limit ADA**

	End of Year Projections	2nd Interim	Increase (Decrease)
Prior Year P-2 ADA (includes annual Ext. Yr Sp. Ed. ADA)	556,689.91	556,689.91	0.00
Net shift from PY District ADA to CY Charter ADA	16,270.00	15,314.00	956.00
Total PY P-2 ADA	540,419.91	541,375.91	(956.00)
Annual ADA	4,523.07	4,536.41	(13.34)
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	15,184.57	14,869.48	315.09
Revenue Limit ADA	560,127.55	560,781.80	(654.25)

Base Revenue Limit Per ADA

	End of Year Projections	2nd Interim	Increase (Decrease)
Base Revenue Limit per ADA (prior year)	\$ 6,362.56	\$ 6,362.56	\$ -
Statutory COLA (2.24%)	\$ 143.00	\$ 143.00	\$ -
Other Revenue Limit Adjustment	\$ 55.54	\$ 55.54	\$ -
Total Base Revenue Limit per ADA before Deficit	\$ 6,561.10	\$ 6,561.10	\$ -
Deficit (19.754% vs 20.602%)	\$ (1,351.72)	\$ (1,351.72)	\$ -
Total Base Revenue Limit per ADA, Deficit	\$ 5,209.38	\$ 5,209.38	\$ -

Local Property Taxes

The local property taxes is based on the information obtained from LACOE's Report Access and Distribution (RAD) website which reflects the most recent 2011-12 P-2 estimated taxes with the taxes from RDA trust fund removed. In the 2nd Interim, the taxes from the RDA trust fund was estimated at \$68 million. The decrease in property taxes are offset by higher state aid.

	End of Year Projections	2nd Interim	Increase (Decrease)
Property Taxes	\$ 744,667,593.00	\$ 799,515,376.86	\$ (54,847,783.86)

State Class Size Reduction (CSR) Funds

The end of year projection for CSR K-3 is \$151.2 million (141,164 eligible pupils x \$1,071) based on the 2011-12 J7 CSR K-3 report submitted to the state.

Morgan Hart 9th Grade

The CSR 9th and 11th grade revenue estimate is based on the same percentage of available funding that was received of the funding allocated in 2007-08.

Lottery Revenues

Due to an increase in estimated current year ADA and Rate, CY lottery revenue is projected to increase by \$1.7 million from second interim. CY Lottery revenues are calculated based on the following:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	667,674.86	\$ 118.00	\$ 78,785,633
Restricted	667,674.86	\$ 23.75	\$ 15,857,278
Total			\$ 94,642,911

**LOS ANGELES UNIFIED SCHOOL DISTRICT
END OF YEAR PROJECTIONS ASSUMPTIONS
Fiscal Year 2011-12**

Special Education

The AB 602 funding model is used in the calculation of the Special Education base entitlement with negative 0.00% COLA and zero per ADA supplement to base. The increase are due to increases in Program Specialist/Regionalized Services and Low Incidence Material and Equipment.

	End of Year Projections	2nd Interim	Increase (Decrease)
AB602 Funding	\$ 367,040,161	\$ 366,993,231	\$ 46,930

The Federal IDEA PL 94-142 local assistance grant of \$116,922,131 is based on the 2011-12 actual grant award.

American Recovery and Reinvestment Act (ARRA) Funding

Most of the ARRA programs ended in September 30, 2011 and were reported as fully spent. The ARRA-Education Jobs Bill will end on September 30, 2012 and the \$114.1 million grant is projected to be fully utilized by the end of the 2012 fiscal year. The ARRA-School Improvement Grant will not end until September 30, 2013 and \$14.3 million is estimated to be spent in FY 2012.

Other Federal Revenues (8290)

Projections are based on known grants, entitlements, funding schedules or actual apportionments as of April 30, 2012. For federal grants subject to deferred revenues, the historical trend of expenditures were also considered in arriving at the estimates.

Categorical Programs Associated with the Revenue Limit

Funding for the Supplemental Instructional programs, Community Day Schools, Regional Occupational Centers/Programs are based on the 2007-08 funding level. They are calculated by taking the District's proportionate share of the Statewide totals in 2007-08 and applying the percentage to the available funding in the current year.

Other State Revenues

Projections for most of the state categorical revenues are based on known grants, entitlements, funding schedules or actual apportionments as of April 30, 2012. The estimates reflect the FY 2011-12 funding reductions where applicable.

Below are some of the state categorical programs and the basis of the projections.

DESCRIPTION	End of Year Projections	2nd Interim	Increase (Decrease)	Basis of 2nd Interim Estimates
6360 PUPLS W/DISABLTIES ATTDG ROC/P	\$1,845,849.02	\$1,706,245.00	\$139,604.02	Apportionment worksheet
7400 QUALTY EDUC INVSTMNT ACT(QEIA)	\$110,986,200.00	\$119,596,900.00	(\$8,610,700.00)	Apportionment worksheet
7230 TRANSPORTATION:HOME TO SCHOOL	\$36,200,936.00	\$35,475,758.00	\$725,178.00	Apportionment schedule
7240 TRANSPORTATION:SPECIAL ED	\$40,963,168.00	\$40,143,998.00	\$819,170.00	Apportionment schedule
0000 CHARTER CATEG BLCK GRNT CY	\$6,138,475.00	\$4,751,051.00	\$1,387,424.00	Apportionment worksheet

TAX AND REVENUE ANTICIPATION NOTES (TRANs)

On July 1, 2011, the District issued a total of \$550.0 million of 2011-12 TRANs at a premium of \$10.2 million. The interest and principal is due at maturity on August 1, 2012. As security for the payment of principal and interest on the notes, the Treasurer and Tax Collector of the County of Los Angeles, as the paying agent, will deposit and hold in trust in a special repayment account, the unrestricted revenues received by the District as follows: \$275.0 million on or before January 31, 2012; \$286.9 million of principal and interest on or before March 31, 2012.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2011-12 are based on actual expenditures through April 30, 2012, and the remaining two months are projected based on expenditure patterns in FY 2010-11, supplemented by specific information about factors that would cause expenditures to vary from prior year.

Salary negotiations with our bargaining units have been completed for the current fiscal year. Furloughs are included in the projections.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
END OF YEAR PROJECTIONS ASSUMPTIONS
Fiscal Year 2011-12**

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	8.250%	
PERS	10.923%	Safety PERS Members 34.056%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	1.610%	
Workers' Comp.	1.800%	
PARS	3.750%	

DEFERRED MAINTENANCE CONTRIBUTION

The deferred maintenance contribution is projected to be \$0.

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is expected to be \$120,690,238, and total maintenance expenditures are projected to be \$120,690,238.

CERTIFICATES OF PARTICIPATION (COPs)

\$950,674 in COPs have been refinanced in the current fiscal year. This amount is only for costs of issuance. \$19,050,015 in project expenditures and costs of issuance from COPs issued in prior and current years are expected in the current fiscal year. These expenditures will be recorded in objects 2000 to 6999. Interfund transfers to Capital Services Fund for COPs debt service payments are projected to be \$33,706,702 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

Although the minimum required level for the reserve for economic uncertainties is reduced by two thirds, 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 \$758.4 million, which is \$140.1 million lower than the audited actual ending balance for 2010-11. The deficit spending is primarily due to lower revenue in fiscal year 2011-12.

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	April 9110	331,072,000.00	820,950,000.00	1,039,945,000.00	1,393,524,000.00	1,045,765,000.00	849,705,000.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	30,104,000.00	39,948,000.00	0.00	0.00	32,070,000.00	328,377,000.00
Principal Apportionment	8010-8019	179,717,000.00	243,203,000.00	402,551,000.00	0.00	188,612,000.00	196,533,000.00
Miscellaneous Funds	8080-8099	0.00	0.00	2,000.00	(16,154,000.00)	(10,917,000.00)	68,000.00
Federal Revenue	8100-8299	1,540,000.00	22,663,000.00	125,598,000.00	14,017,000.00	72,077,000.00	12,194,000.00
Other State Revenue	8300-8599	190,673,000.00	240,893,000.00	210,116,000.00	165,716,000.00	125,199,000.00	138,729,000.00
Other Local Revenue	8600-8799	1,124,000.00	51,000.00	2,280,000.00	5,407,000.00	5,060,000.00	2,741,000.00
Interfund Transfers In	8910-8929	6,000,000.00	22,500,000.00	200,246,000.00	70,416,000.00	51,415,000.00	66,060,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	11,000.00	0.00	0.00
Other Receipts/Non-Revenue		802,355,000.00	245,519,000.00	277,384,000.00	147,281,000.00	259,845,000.00	176,176,000.00
TOTAL RECEIPTS		1,211,513,000.00	814,777,000.00	1,218,177,000.00	386,694,000.00	723,361,000.00	920,878,000.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	422,645,000.00	390,886,000.00	409,064,000.00	457,303,000.00	490,687,000.00	425,877,000.00
Classified Salaries	2000-2999	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
Books, Supplies and Services	4000-5999	174,114,000.00	73,245,000.00	85,603,000.00	102,866,000.00	101,189,000.00	111,902,000.00
Capital Outlay	6000-6599	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
Interfund Transfers Out	7600-7629	9,980,000.00	0.00	215,648,000.00	102,102,000.00	78,110,000.00	70,415,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/							
Non Expenditures		114,896,000.00	131,651,000.00	154,283,000.00	72,182,000.00	249,435,000.00	144,334,000.00
TOTAL DISBURSEMENTS		721,635,000.00	595,782,000.00	864,598,000.00	734,453,000.00	919,421,000.00	752,528,000.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	9500	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		489,878,000.00	218,995,000.00	353,579,000.00	(347,759,000.00)	(196,060,000.00)	168,350,000.00
F. ENDING CASH (A + E)		820,950,000.00	1,039,945,000.00	1,393,524,000.00	1,045,765,000.00	849,705,000.00	1,018,055,000.00
G. ENDING CASH, PLUS ACCRUALS							

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	April 9110	1,018,055,000.00	1,179,170,000.00	985,321,000.00	148,528,000.00	748,763,000.00	443,915,000.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	85,991,000.00	66,586,000.00	3,759,000.00	244,367,000.00	78,681,000.00	3,843,000.00		913,726,000.00
Principal Apportionment	8010-8019	527,699,000.00	23,422,000.00	0.00	116,049,000.00	29,407,000.00	0.00		1,907,193,000.00
Miscellaneous Funds	8080-8099	(57,000.00)	(33,262,000.00)	(23,705,000.00)	(7,881,000.00)	2,821,000.00	6,018,000.00		(83,067,000.00)
Federal Revenue	8100-8299	122,777,000.00	65,830,000.00	14,431,000.00	12,498,000.00	83,515,000.00	140,078,000.00		687,218,000.00
Other State Revenue	8300-8599	300,540,000.00	94,881,000.00	18,803,000.00	206,197,000.00	81,261,000.00	97,658,000.00		1,870,666,000.00
Other Local Revenue	8600-8799	10,368,000.00	13,611,000.00	8,376,000.00	3,218,000.00	5,920,000.00	19,802,000.00		77,958,000.00
Interfund Transfers In	8910-8929	73,415,000.00	70,415,000.00	75,425,000.00	370,516,000.00	26,483,000.00	189,512,000.00		1,222,403,000.00
All Other Financing Sources	8930-8979	26,000.00	40,000.00	0.00	0.00	0.00	0.00		77,000.00
Other Receipts/Non-Revenue		133,758,000.00	275,773,000.00	195,813,000.00	421,587,000.00	263,902,000.00	227,253,000.00		3,426,646,000.00
TOTAL RECEIPTS		1,254,517,000.00	577,296,000.00	292,902,000.00	1,366,551,000.00	571,990,000.00	684,164,000.00	0.00	10,022,820,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	454,125,000.00	415,374,000.00	471,759,000.00	416,903,000.00	480,629,000.00	455,137,000.00		5,290,389,000.00
Classified Salaries	2000-2999	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
Books, Supplies and Services	4000-5999	117,913,000.00	109,555,000.00	139,546,000.00	129,763,000.00	136,080,000.00	122,043,000.00		1,403,819,000.00
Capital Outlay	6000-6599	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
Interfund Transfers Out	7600-7629	80,353,000.00	88,419,000.00	73,561,000.00	72,117,000.00	91,048,000.00	130,478,000.00		1,012,231,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Disbursements/									
Non Expenditures		441,011,000.00	157,797,000.00	444,829,000.00	147,533,000.00	169,081,000.00	196,987,000.00		2,424,019,000.00
TOTAL DISBURSEMENTS		1,093,402,000.00	771,145,000.00	1,129,695,000.00	766,316,000.00	876,838,000.00	904,545,000.00	0.00	10,130,458,000.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Accounts Payable	9500	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		161,115,000.00	(193,849,000.00)	(836,793,000.00)	600,235,000.00	(304,848,000.00)	(220,481,000.00)	0.00	(107,638,000.00)
F. ENDING CASH (A + E)		1,179,170,000.00	985,321,000.00	148,528,000.00	748,763,000.00	443,915,000.00	223,434,000.00		
G. ENDING CASH, PLUS ACCRUALS									223,434,000.00

July 2012-June 2013

District Name: Los Angeles Unified		2012					
	Object	July	August	September	October	November	December
A. BEGINNING CASH	9110	223,434,000	766,514,000	1,106,898,000	1,225,702,000	958,986,000	699,982,000
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	30,255,000	40,148,000			79,430,000	321,975,000
Principal Apportionment	8010-8019	412,412,000	330,841,000	175,263,000	89,100,000	119,850,000	119,850,000
Miscellaneous Funds	8080-8099			11,027,000	(10,447,000)	(5,367,000)	(1,080,000)
Federal Revenue	8100-8299	1,259,000	20,107,000	111,688,000	12,390,000	63,689,000	99,453,000
Other State Revenue	8300-8599	210,438,000	248,785,000	218,728,000	152,898,000	133,765,000	250,355,000
Other Local Revenue	8600-8799	714,000	32,000	1,315,000	3,080,000	3,158,000	7,212,000
Interfund Transfers In	8910-8929	4,284,000	16,065,000	177,042,000	61,632,000	131,525,000	
All Other Financing Sources	8930-8979				10,000		
Other Receipts/Non-Revenue		897,881,000	242,789,000	275,098,000	145,211,000	453,568,000	202,792,000
TOTAL RECEIPTS		1,557,243,000	898,767,000	970,161,000	453,874,000	979,618,000	1,000,557,000
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	418,432,000	357,209,000	386,683,000	441,448,000	476,689,000	385,909,000
Classified Salaries	2000-2999						
Employee Benefits	3000-3999						
Books, Supplies and Services	4000-5999	172,469,000	71,403,000	84,851,000	101,961,000	100,056,000	119,789,000
Capital Outlay	6000-6599						
Other Outgo	7000-7499						
Transfers Out	7600-7629	310,528,000		227,520,000	107,725,000	415,555,000	3,668,000
All Other Financing Uses	7630-7699						
Other Disbursements/Non-Expenditure		112,734,000	129,771,000	152,303,000	69,456,000	246,322,000	561,255,000
TOTAL DISBURSEMENTS		1,014,163,000	558,383,000	851,357,000	720,590,000	1,238,622,000	1,070,621,000
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200						
Accounts Payable	9500						
TOTAL PRIOR YEAR TRANSACTIONS		0	0	0	0	0	0
E. NET INCREASE/DECREASE (B - C + D)							
		543,080,000	340,384,000	118,804,000	(266,716,000)	(259,004,000)	(70,064,000)
F. before TRAN							
		766,514,000	1,106,898,000	1,225,702,000	958,986,000	699,982,000	629,918,000
G. TRAN							
TRAN Receipts		0	0	0	0	0	0
TRAN Disbursements		0	0	0	0	0	0
H. ACCRUALS after TRAN							
		766,514,000	1,106,898,000	1,225,702,000	958,986,000	699,982,000	629,918,000

July 2012-June 2013

District Name: Los Angeles Unified									
2013									
	Object	January	February	March	April	May	June	Accruals	Jul 12-Jun 13 Total
A. BEGINNING CASH	9110	629,918,000	325,186,000	104,153,000	189,670,000	568,925,000	367,795,000		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	82,810,000	65,159,000	(5,168,000)	296,060,000	110,208,000	37,960,000		1,058,837,000
Principal Apportionment	8010-8019	200,387,000	48,108,000	63,600,000	97,658,000	63,632,000			1,720,701,000
Miscellaneous Funds	8080-8099	(1,004,000)	(9,751,000)	1,687,000	(1,541,000)	3,475,000	6,155,000		(6,846,000)
Federal Revenue	8100-8299	18,455,000	4,779,000	152,017,000	3,328,000	55,530,000	91,721,000		634,416,000
Other State Revenue	8300-8599	141,917,000	110,501,000	81,677,000	237,048,000	79,239,000	95,491,000		1,960,842,000
Other Local Revenue	8600-8799	5,049,000	12,494,000	7,731,000	6,712,000	5,394,000	18,112,000		71,003,000
Interfund Transfers In	8910-8929	89,702,000	39,413,000	115,960,000	51,585,000	68,337,000	117,205,000		872,750,000
All Other Financing Sources	8930-8979			250,000,000	250,000,000				500,010,000
Other Receipts/Non-Revenue		203,940,000	215,209,000	222,398,000	204,773,000	253,254,000	234,812,000		3,551,725,000
TOTAL RECEIPTS		741,256,000	485,912,000	889,902,000	1,145,623,000	639,069,000	601,456,000	0	10,363,438,000
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	426,326,000	435,330,000	437,776,000	446,744,000	421,553,000	525,034,000		5,159,133,000
Classified Salaries	2000-2999								0
Employee Benefits	3000-3999								0
Books, Supplies and Services	4000-5999	116,513,000	111,334,000	148,331,000	136,437,000	139,079,000	124,782,000		1,427,005,000
Capital Outlay	6000-6599								0
Other Outgo	7000-7499								0
Transfers Out	7600-7629	1,292,000	929,000	20,285,000	6,416,000	2,081,000	22,332,000		1,118,331,000
All Other Financing Uses						100,000,000			100,000,000
Other Disbursements/Non-Expenditure	7630-7699	501,857,000	159,352,000	197,993,000	176,771,000	177,486,000	196,735,000		2,682,035,000
TOTAL DISBURSEMENTS		1,045,988,000	706,945,000	804,385,000	766,368,000	840,199,000	868,883,000	0	10,486,504,000
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200								0
Accounts Payable	9500								0
TOTAL PRIOR YEAR TRANSACTIONS		0	0	0	0	0	0	0	0
E. NET INCREASE/DECREASE (B - C + D)		(304,732,000)	(221,033,000)	85,517,000	379,255,000	(201,130,000)	(267,427,000)	0	(123,066,000)
ENDING CASH (A + E)									
F. before TRAN		325,186,000	104,153,000	189,670,000	568,925,000	367,795,000	100,368,000		
G. TRAN									
TRAN Receipts		0	0	0	0	0	0		0
TRAN Disbursements		0	0	0	0	0	0		0
ENDING CASH, PLUS ACCRUALS after TRAN		325,186,000	104,153,000	189,670,000	568,925,000	367,795,000	100,368,000		100,368,000