

LOS ANGELES UNIFIED SCHOOL DISTRICT

Inter-Office Correspondence Office of the Chief Financial Officer

INFORMATIVE

DATE: June 2, 2011

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

FROM: Megan K. Reilly
Chief Financial Officer

**SUBJECT: FINANCIAL STATEMENT PROJECTIONS OF FUND AND CASH
BALANCES ("THIRD INTERIM FINANCIAL REPORT") FOR FISCAL
YEAR 2010-11**

I. Background

Education Code Section 42131 (e) requires that a school district with a qualified or negative certification for the Second Interim Financial Report (i.e., that the District *may not* be able to meet its financial obligations for the current and two subsequent fiscal years) must provide an additional report of financial statement projections of fund and cash balances no later than June 1. This is known as the 'Third Interim Report', which does not require Board certification. The data submitted are projections through June 30, 2011, using actual revenues and expenditures for the period ending April 30. This memo provides a summary of the information that was submitted to the Los Angeles County Office of Education (LACOE) on June 1, 2011.

II. Major Conclusions

The financial picture is close to where we expected it to be. The Third Interim Financial Report for the 2010-11 fiscal year indicates that the District, based on current projections, will be able to meet its financial obligations. The projected undesignated ending balance has increased by \$189.8 million, mostly due to the recent acknowledgement of revenue that the District before would not recognize until the cash was received. The May Revision has provided greater assurance that the State will fulfill its obligation and provide the cash. All undesignated balances from the Third Interim have been used and incorporated in the budget for 2011-12 to avert position reductions that were part of the Superintendent's budget balancing plan of February 2011.

Projections for the 2011-12 year show an improvement of \$35 million in the undesignated ending balance. Again, an improvement was planned and includes a reduction in workers compensation contribution in order to fund positions that were to be eliminated or reduced as part of the 2011-12 budget balancing plan.

In addition, based on cash flow projections, the District is forecasting a positive ending General Fund cash balance for 2010-11 in both unrestricted and restricted categories.

III. Unrestricted General Fund

The following table displays the change in projected balances, revenues, and expenditures for the Unrestricted General Fund from the Second Interim projection to the Third Interim projection. In the Third Interim projection, the Ending Balance on June 30, 2011 is projected to meet the 5% reserve requirement, as set forth in the District's debt policy.

	Modified Budget	Second Interim	Third Interim	Variance 3P vs. 2P
Beginning Balance	\$366.9	\$366.9	\$366.9	\$0.0
Revenues/Other Financing Sources	3,333.8	3,317.6	3,484.7	167.1
Expenditures/Other Financing Uses	3,418.1	3,376.5	3,305.9	(70.6)
Excess/(Deficit)	(84.3)	(58.9)	178.8	237.7
Ending Balance	282.6	308.0	545.7	237.7
Reserves and Designated Balances	137.1	142.5	190.4	47.9
Undesignated Balance	\$145.5	\$165.5	\$355.3	\$189.8

A. Projected 2010-11 Revenue

Unrestricted General Fund income is \$167.1 million higher than in the Second Interim. As shown below, revenue limit sources increased between Second and Third Interim by \$160.0 million, primarily related to a more confident outlook in State revenues contained in the May Revision. 2010-11 revenue estimates now include the \$245 per ADA revenue restoration (\$140.5 million) and a lower deficit factor (\$14.3 million).

June 2, 2011

THIRD INTERIM FINANCIAL REPORT FOR 2010-11

Page 3 of 6

Table 2
Summary of 2010-11 Unrestricted General Fund Revenues
(in millions)

	Modified Budget	Second Interim	Third Interim	Variance 3P vs. 2P
Revenue Limit Sources	\$2,730.4	\$2,721.9	\$2,881.9	160.0
Federal Revenues	22.4	19.8	20.3	0.5
Other State Revenues	1,224.4	1,249.5	1,239.5	(10.0)
Other Local Revenues	113.4	93.3	97.1	3.8
Other Sources	(756.8)	(766.9)	(754.1)	12.8
Total Revenues	<u>\$3,333.8</u>	<u>\$3,317.6</u>	<u>\$3,484.7</u>	<u>\$167.1</u>

Major Revenue Assumptions 2010-11

1. The District's undeficit base revenue limit rate remained at \$6,416.89 per ADA. Cost of living adjustment (COLA) is negative 0.39% and deficit factor is 17.963%, reduced from 18.355% used at Second Interim.
2. Recognize the \$245 per ADA revenue restoration based on a more confident outlook in State revenues contained in the May Revision. Although actual cash receipt has not occurred, there is better assurance and greater confidence in the State having available cash for the revenue
3. The "Declining Enrollment Adjustment" was applied and ADA used in the projections for this report increased slightly from 573,430 in the Second Interim to 573,517 at Third Interim.
4. Lottery revenue was projected based on rates recommended by LACOE.

B. Projected 2010-11 Expenditures

The Third Interim total expenditures are projected to be \$70.6 million lower than at Second Interim. Most notable is the decrease of \$25 million in benefit expenses related to the future costs of providing retiree health care (OPEB). Beginning with the 2009-10 Adopted Budget, the District has been setting funds aside for this purpose. This expenditure reduction does not represent an actual cost reduction, as an equivalent amount has been designated from the available ending balance to be placed into an irrevocable trust at a later date. Services and other operating expenses decreased in large part due to a lower requirement to set aside funds for salary overpayments estimated to be uncollectible by the District (\$15 million). This reduction is based on better collection trends, for which efforts are being made to, improve over time. As described below, Other Outgo and Other Uses are lower due to a reduction of the transfer of General Funds to Adult Education based on lower Adult Education expenditure estimates. This

was offset by a higher transfer of General Fund resources into the Cafeteria fund based on data that anticipates higher expenditures and lower revenue for food operations.

<p style="text-align: center;">Table 3 Summary of 2010-11 Unrestricted General Fund Expenditures (in millions)</p>				
	Modified Budget	Second Interim	Third Interim	Variance 3P vs. 2P
Certificated Salaries	\$1,760.8	\$1,737.9	\$1,730.1	(7.8)
Classified Salaries	400.9	398.4	395.7	(2.7)
Employee Benefits	834.5	799.6	775.6	(24.0)
Books & Supplies	110.4	122.0	115.4	(6.6)
Services & Operating Expenses	216.0	220.0	207.1	(12.9)
Capital Outlay	9.5	12.9	13.0	0.1
Other Outgo and Other Uses	86.0	85.7	69.0	(16.7)
Total Expenditures	\$3,418.1	\$3,376.5	\$3,305.9	(\$70.6)

Major Expenditure Assumptions for 2010-11

1. Expenditures were projected for salaries and benefits based on actual year-to-date expenditures through April 30, 2011. Furlough days were reflected for all bargaining units.
2. Expenditure projections are based on expenditures through April 30. Comparisons were made to prior year expenditure, by month and year-to-date, rates to validate the 2010-11 projections.

C. Projected 2010-11 Ending Balance

The Third Interim projection shows a total unrestricted ending balance (designated plus undesignated) of \$545.7 million, an increase of \$237.7 million compared to \$308.0 million at Second Interim. The ending balance is comprised of Reserves, the Reserve for Economic Uncertainties, Carryovers, and the Undesignated Ending Balance. A description of each component of the fund balance is provided in Appendix A.

The undesignated ending balance, the amount that can be used to fund the following year's operating expenses, is \$355.3 million, increased by \$189.8 million from Second Interim. This is due largely to changing revenue assumptions to recognize the \$245 per ADA revenue restoration and to lower deficit factor (\$154.8 million) based on a more confident outlook in State revenues contained in the May Revision. Although actual cash receipt has not occurred, there is better assurance and greater confidence in the State having available cash for the revenue. All

undesignated balances have been used to avert position reductions in 2011-12. Carryovers increased by \$47.9 million, mainly from set asides of \$25 million for Other Postemployment Benefits (OPEB) contributions (described above) and funds set aside for audit questioned costs (\$16.6 million).

Table 4
Components of 2010-11 Unrestricted General Fund Ending Balance
(in millions)

	Modified Budget	Second Interim	Third Interim	Variance 3P vs. 2P
Reserves*	\$9.8	\$9.8	\$9.8	0.0
Designated for Economic Uncertainties*	65.4	65.4	65.4	0.0
Carryovers*	61.9	67.3	115.2	47.9
Undesignated Balance*	145.5	165.5	355.3	189.8
2009-10 Ending Balance	\$282.6	\$308.0	\$545.7	\$237.7

*Terminology will change effective 6/30/11 in compliance with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

IV. Restricted General Fund

The following table displays the change in projected balances, revenues and expenditures for the Restricted General Fund from the Second Interim projection to the Third Interim projection. The Third Interim projection shows \$283.0 million of ending balance, nearly all of which is legally restricted. The major programs included in this balance are Quality Education Investment Act [QEIA] (\$86.6 million), Economic Impact Aid (\$70.3 million), Certificates of Participation [COPs] proceeds for the IFS Replacement Project (\$46.7 million) and the Cafeteria Management System (CMS) (\$10.2 million), and Medi-Cal Billing Option (\$19.1 million).

Some program revenues in the Restricted General Fund are not considered earned until the related expenditures have occurred. For these programs, the unspent balances are not included in the ending balance described above, but are treated as deferred revenues. ARRA funding is one of the large programs that falls under this category. The combined projected unspent balance for all ARRA funds, excluding Jobs Bill funding, is \$39.8 million. These funds must be expended by September 30, 2011. Some of these expiring ARRA grants are IDEA Local Assistance (\$12.8 million); Title I (\$12.5 million); School Improvement Grant (\$8.2 million); and Title II Part D (\$4.5 million). Program staff has been notified of these carryovers and plans are underway to spend the funds by the deadline.

Table 5
Summary of 2010-11 Restricted General Fund Balances, Revenues and Expenditures
(in millions)

	<u>Modified Budget</u>	<u>Second Interim</u>	<u>Third Interim</u>	<u>Variance 3P vs. 2P</u>
Beginning Balance	\$296.0	\$296.0	\$296.0	\$0.0
Revenues/Other Financing Sources	3,160.9	3,007.0	2,981.2	(25.8)
Expenditures/Other Financing Uses	3,263.1	3,019.0	2,994.2	(24.8)
Excess/(Deficit)	(102.2)	(12.0)	(13.0)	(1.0)
Ending Balance	193.8	284.0	283.0	(1.0)
Reserves and Designated Balances	176.8	284.0	283.0	(1.0)
Undesignated Balance	<u>\$17.0</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>

V. Multi-year Projections

Projections for 2011-12 show an improvement of \$225 million, attributable to the increase of beginning balance of \$189.8 million and other net improvements of \$35 million. An improvement was planned and includes a decrease in the District's workers compensation contribution of \$31 million in order to avert the reduction of positions and programs included in the 2011-12 budget balancing plan.

Please contact me at 213-241-7888 or Timothy Rosnick at 213-241-7889 should you have any questions.

c: Michelle King
Dave Holmquist
Jefferson Crain
Yumi Takahashi
Timothy Rosnick

Appendix A

The following is a description of the components of the Ending Balance. The terminology for the components will change effective 6/30/11 in accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

- Reserves – portion of the fund balance reflecting the value of Revolving Cash, Inventory, and Prepaid Expenses. These balances cannot be applied to cover any budget deficit.
- Legally restricted balances – balances that an external party requires to be used under specific terms and conditions. Examples are Quality Education Investment Act (QEIA), Economic Impact Aid, and Medi-Cal Billing Option.
- Designated for economic uncertainties – 1% reserve amount set aside for major unforeseen events that would otherwise jeopardize the budget plan as required by Ed Code section 33128.
- Carryovers – balances in accounts that the Board allows to remain available to schools and offices for the following fiscal year. School-controlled accounts including school discretionary accounts, school donation accounts, funds reserved for fire damage projects, and the school film rental account, are included in this account.
- Undesignated balance – balance available to support the District's operations for the next fiscal year.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

JOHN E. DEASY, Ph.D
Superintendent of Schools

MICHELLE KING
Deputy Superintendent, School Operations



MEGAN K. REILLY
Chief Financial Officer

TIMOTHY S. ROSNICK
Controller

June 1, 2011

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 2010-11

Dear Ms. Stockman:

Enclosed please find the original copy of the District's Third Interim Financial Report for FY2010-11 along with one hardcopy and one software disk.

If you have any questions or need additional information, please contact M. Teresa Rojas at (213) 241-7951.

Sincerely,

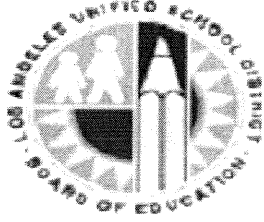
A handwritten signature in black ink, appearing to read "Timothy S. Rosnick".

Timothy S. Rosnick

TSR:mtr

Encl.

c: Megan K. Reilly
Yumi Takahashi
V. Luis Buendia
M. Teresa Rojas



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2010-11

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

June 1, 2011

2010-11 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,707,680,493.00	2,730,428,708.00	2,193,589,874.23	2,881,928,644.73	151,499,936.73	5.5%
2) Federal Revenue		8100-8299	22,351,174.00	22,351,174.00	14,147,873.43	20,245,101.21	(2,106,072.79)	-9.4%
3) Other State Revenue		8300-8599	1,217,088,660.00	1,224,410,311.00	854,156,267.08	1,239,486,342.24	15,076,031.24	1.2%
4) Other Local Revenue		8600-8799	112,949,054.00	113,349,088.00	70,400,819.07	97,119,577.12	(16,229,510.88)	-14.3%
5) TOTAL, REVENUES			4,060,069,381.00	4,090,539,281.00	3,132,294,833.81	4,238,779,665.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,700,757,803.00	1,760,761,790.00	1,467,806,244.32	1,730,157,608.00	30,604,182.00	1.7%
2) Classified Salaries		2000-2999	413,305,557.00	400,862,697.00	354,533,476.01	395,678,776.00	5,183,921.00	1.3%
3) Employee Benefits		3000-3999	832,085,465.00	834,560,793.00	659,622,652.88	775,618,392.00	58,942,401.00	7.1%
4) Books and Supplies		4000-4999	139,890,034.00	110,412,683.00	84,559,445.85	115,360,935.00	(4,948,252.00)	-4.5%
5) Services and Other Operating Expenditures		5000-5999	197,304,717.00	216,022,505.00	187,592,796.09	207,061,605.00	8,960,900.00	4.1%
6) Capital Outlay		6000-6999	16,676,463.00	9,493,690.00	8,777,430.23	13,059,931.00	(3,566,241.00)	-37.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,122,903.00	2,122,903.00	298,877.33	1,910,900.00	212,003.00	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(71,042,211.00)	(70,743,156.00)	(14,310,501.29)	(59,831,252.00)	(10,911,904.00)	15.4%
9) TOTAL, EXPENDITURES			3,231,100,731.00	3,263,493,905.00	2,748,880,421.42	3,179,016,895.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			828,968,650.00	827,045,376.00	383,414,412.39	1,059,762,770.30		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,107,819.00	6,107,816.00	0.00	6,107,816.00	0.00	0.0%
b) Transfers Out		7600-7629	153,567,367.00	154,604,521.00	104,101,754.60	126,924,101.00	27,680,420.00	17.9%
2) Other Sources/Uses								
a) Sources		8930-8979	3,754,851.00	3,754,851.00	863,091.91	1,794,583.91	(1,960,267.09)	-52.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(794,722,553.80)	(766,644,041.79)	(636,273,306.89)	(761,991,326.48)	4,652,715.31	-0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(938,427,250.80)	(911,385,895.79)	(739,511,969.58)	(881,013,027.57)		

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)			(109,458,600.80)	(84,340,519.79)	(356,097,557.19)	178,749,742.73		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	366,939,922.83	366,939,922.83		366,939,922.83	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)			366,939,922.83	366,939,922.83		366,939,922.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			366,939,922.83	366,939,922.83		366,939,922.83		
2) Ending Balance, June 30 (E + F1e)			257,481,322.03	282,599,403.04		545,689,665.56		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,802,437.00	2,802,437.00		2,802,437.00		
Stores		9712	6,983,556.00	6,983,556.00		6,983,556.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	65,375,780.00	65,375,780.00		65,375,780.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	62,737,131.00	61,907,126.85		115,179,241.62		
c) Undesignated Amount		9790				355,348,650.94		
d) Unappropriated Amount		9790	119,582,418.03	145,530,503.19				

2010-11 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,990,181,199.00	2,061,746,491.00	1,582,909,816.00	2,218,791,184.00	157,044,693.00	7.6%
Charter Schools General Purpose Entitlement - State Aid		8015	24,697,476.00	28,413,322.00	22,244,686.00	32,050,307.00	3,636,985.00	12.8%
State Aid - Prior Years		8019	0.00	0.00	(20,262,170.00)	(6,549,669.00)	(6,549,669.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,528,853.00	7,528,853.00	3,677,548.47	7,355,097.00	(173,756.00)	-2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,431,325.00	7,431,325.00	5,500,886.95	73,942.00	(7,357,383.00)	-99.0%
County & District Taxes								
Secured Roll Taxes		8041	769,160,542.00	761,468,937.00	690,648,812.14	747,497,676.00	(13,971,261.00)	-1.8%
Unsecured Roll Taxes		8042	33,521,822.00	33,521,822.00	32,613,291.40	37,800,503.00	4,278,681.00	12.8%
Prior Years' Taxes		8043	68,711,855.00	71,043,048.00	57,732,376.30	56,804,878.76	(14,238,169.24)	-20.0%
Supplemental Taxes		8044	7,308,419.00	5,846,735.00	5,645,271.66	12,058,891.00	6,212,156.00	106.3%
Education Revenue Augmentation Fund (ERAF)		8045	41,685,456.00	(1,554,567.00)	27,928,244.78	21,219,684.00	22,774,251.00	-1465.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,800,000.00	11,752.00	3,689,447.14	3,038,134.73	3,026,382.73	25752.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,395,167.48	1,867,494.24	1,867,494.24	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	2,000.00	0.00	10,670.00	8,670.00	433.5%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(1,000.00)	0.00	(5,335.00)	(4,335.00)	433.5%
Subtotal, Revenue Limit Sources			2,953,027,947.00	2,975,458,718.00	2,413,723,378.32	3,132,013,457.73	156,554,739.73	5.3%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(165,188,477.00)	(165,881,330.00)	(141,260,615.00)	(176,434,083.00)	(10,552,753.00)	6.4%
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	11,990,232.00	12,196,892.00	987,707.77	10,346,386.00	(1,850,506.00)	-15.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(92,149,209.00)	(91,345,572.00)	(79,860,596.86)	(83,997,116.00)	7,348,456.00	-8.0%
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			2,707,680,493.00	2,730,428,708.00	2,193,589,874.23	2,881,928,644.73	151,499,936.73	5.5%
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	1,203,395.00	1,203,395.00	0.00	0.00	(1,203,395.00)	-100.0%
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	21,147,779.00	21,147,779.00	14,147,873.43	20,245,101.21	(902,677.79)	-4.3%
TOTAL, FEDERAL REVENUE			22,351,174.00	22,351,174.00	14,147,873.43	20,245,101.21	(2,106,072.79)	-9.4%
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	120,860,960.00	118,510,091.00	953,995.00	2,343,600.00	(116,166,491.00)	-98.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	138,391.00	433,357.00	433,357.00	New
Year Round School Incentive		8425	27,656,458.00	27,656,458.00	28,464,451.70	28,464,451.70	807,993.70	2.9%
Class Size Reduction, K-3		8434	157,032,524.00	157,621,212.00	80,351,876.00	150,373,592.00	(7,247,620.00)	-4.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	18,370,981.00	18,370,981.00	18,370,981.00	New
Lottery - Unrestricted and Instructional Materials		8560	75,823,101.00	76,847,738.00	44,929,335.50	78,301,013.00	1,453,275.00	1.9%
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	835,715,617.00	843,774,812.00	680,947,236.88	961,199,347.54	117,424,535.54	13.9%
TOTAL, OTHER STATE REVENUE			1,217,088,660.00	1,224,410,311.00	854,156,267.08	1,239,486,342.24	15,076,031.24	1.2%
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%

2010-11 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)
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		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	321,348.53	321,348.53	321,348.53	New
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	9,905,000.00	9,705,000.00	7,443,152.43	9,408,403.69	(296,596.31)	-3.1%
Interest		8660	26,504,000.00	26,504,000.00	6,053,438.03	19,034,724.39	(7,469,275.61)	-28.2%
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	145,952.00	221,138.51	221,138.51	75,186.51	51.5%
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	21,288,605.00	21,501,337.00	20,314,153.31	24,149,902.71	2,648,565.71	12.3%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	1,000.00	0.00	0.00	(1,000.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	55,104,497.00	55,491,799.00	36,047,588.26	43,984,059.29	(11,507,739.71)	-20.7%
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			112,949,054.00	113,349,088.00	70,400,819.07	97,119,577.12	(16,229,510.88)	-14.3%
TOTAL, REVENUES			4,060,069,381.00	4,090,539,281.00	3,132,294,833.81	4,238,779,665.30	148,240,384.30	3.6%

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	1,430,773,096.00	1,473,705,821.00	1,273,248,995.13	1,448,911,390.00	24,794,431.00	1.7%
Certificated Pupil Support Salaries		1200	78,225,306.00	84,677,187.00	61,656,748.85	78,010,030.00	6,667,157.00	7.9%
Certificated Supervisors' and Administrators' Salaries		1300	173,942,300.00	181,300,221.00	120,925,777.37	182,901,769.00	(1,601,548.00)	-0.9%
Other Certificated Salaries		1900	17,817,101.00	21,078,561.00	11,974,722.97	20,334,419.00	744,142.00	3.5%
TOTAL, CERTIFICATED SALARIES			1,700,757,803.00	1,760,761,790.00	1,467,806,244.32	1,730,157,608.00	30,604,182.00	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,924,058.00	2,359,249.00	2,886,737.53	3,835,485.00	(1,476,236.00)	-62.6%
Classified Support Salaries		2200	199,229,549.00	175,283,186.00	148,489,587.18	168,614,614.00	6,668,572.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	16,244,323.00	17,198,067.00	12,849,418.76	15,540,542.00	1,657,525.00	9.6%
Clerical, Technical and Office Salaries		2400	166,490,483.00	170,432,567.00	163,392,314.06	173,035,292.00	(2,602,725.00)	-1.5%
Other Classified Salaries		2900	29,417,144.00	35,589,628.00	26,915,418.48	34,652,843.00	936,785.00	2.6%
TOTAL, CLASSIFIED SALARIES			413,305,557.00	400,862,697.00	354,533,476.01	395,678,776.00	5,183,921.00	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	138,322,443.00	140,322,269.00	120,325,793.68	142,434,249.00	(2,111,980.00)	-1.5%
PERS		3201-3202	61,145,024.00	61,913,959.00	46,352,599.65	49,299,015.00	12,614,944.00	20.4%
OASDI/Medicare/Alternative		3301-3302	57,871,989.00	57,469,460.00	46,389,259.48	52,770,366.00	4,699,094.00	8.2%
Health and Welfare Benefits		3401-3402	341,653,886.00	340,419,084.00	257,593,989.55	295,788,754.00	44,630,330.00	13.1%
Unemployment Insurance		3501-3502	15,193,818.00	15,291,773.00	13,278,721.43	16,958,009.00	(1,666,236.00)	-10.9%
Workers' Compensation		3601-3602	25,960,314.00	26,114,757.00	21,249,664.88	24,761,640.00	1,353,117.00	5.2%
OPEB, Allocated		3701-3702	174,069,603.00	172,419,470.00	153,656,581.15	178,505,931.00	(6,086,461.00)	-3.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,582,388.00	4,582,388.00	34,462.20	2,489,071.00	2,093,317.00	45.7%
Other Employee Benefits		3901-3902	13,286,000.00	16,027,633.00	741,580.86	12,611,357.00	3,416,276.00	21.3%
TOTAL, EMPLOYEE BENEFITS			832,085,465.00	834,560,793.00	659,622,652.88	775,618,392.00	58,942,401.00	7.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	61,498,425.00	65,821,842.00	44,202,828.66	54,095,843.00	11,725,999.00	17.8%
Books and Other Reference Materials		4200	502,726.00	2,009,448.00	1,336,485.18	1,473,365.00	536,083.00	26.7%
Materials and Supplies		4300	72,065,125.00	34,601,299.00	35,704,020.59	53,599,705.00	(18,998,406.00)	-54.9%
Noncapitalized Equipment		4400	5,821,008.00	7,973,018.00	3,316,111.42	6,192,022.00	1,780,996.00	22.3%
Food		4700	2,750.00	7,076.00	0.00	0.00	7,076.00	100.0%
TOTAL, BOOKS AND SUPPLIES			139,890,034.00	110,412,683.00	84,559,445.85	115,360,935.00	(4,948,252.00)	-4.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,500.00	1,068.00	14,919,556.36	15,378,435.00	(15,377,367.00)	#####
Travel and Conferences		5200	2,102,190.00	3,030,545.00	3,485,119.11	1,881,538.00	1,149,007.00	37.9%
Dues and Memberships		5300	538,503.00	458,594.00	402,921.80	439,516.00	19,078.00	4.2%
Insurance		5400-5450	28,548,777.00	28,556,576.00	6,287,345.50	18,695,602.00	9,860,974.00	34.5%
Operations and Housekeeping Services		5500	106,140,841.00	99,268,424.00	74,550,272.16	106,550,994.00	(7,282,570.00)	-7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,010,909.00	44,895,479.00	19,928,285.89	32,538,270.00	12,357,209.00	27.5%
Transfers of Direct Costs		5710	(113,632,856.00)	(88,562,683.00)	0.00	(88,562,683.00)	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	113,608,184.00	109,563,916.00	51,289,215.78	100,230,249.00	9,333,667.00	8.5%
Communications		5900	17,979,669.00	18,810,586.00	16,730,079.49	19,909,684.00	(1,099,098.00)	-5.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,304,717.00	216,022,505.00	187,592,796.09	207,061,605.00	8,960,900.00	4.1%

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	594,745.00	665,424.00	4,000.00	52,600.00	612,824.00	92.1%
Land Improvements		6170	72,518.00	159,284.00	539,047.11	684,001.00	(524,717.00)	-329.4%
Buildings and Improvements of Buildings		6200	5,902,803.00	5,760,143.00	8,517,815.43	11,911,861.00	(6,151,718.00)	-106.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	7,656,530.00	79,379.00	3,747.50	24,293.00	55,086.00	69.4%
Equipment		6400	2,449,866.00	2,822,397.00	(287,179.81)	327,197.00	2,495,200.00	88.4%
Equipment Replacement		6500	1.00	7,063.00	0.00	59,979.00	(52,916.00)	-749.2%
TOTAL, CAPITAL OUTLAY			16,676,463.00	9,493,690.00	8,777,430.23	13,059,931.00	(3,566,241.00)	-37.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	180,500.35	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	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	384,487.00	384,487.00	0.00	305,810.00	78,677.00	20.5%
Other Debt Service - Principal		7439	1,087,950.00	1,087,950.00	118,376.98	954,624.00	133,326.00	12.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,122,903.00	2,122,903.00	298,877.33	1,910,900.00	212,003.00	10.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(60,350,793.00)	(60,487,173.00)	(14,066,336.80)	(50,698,976.00)	(9,788,197.00)	16.2%
Transfers of Indirect Costs - Interfund		7350	(10,691,418.00)	(10,255,983.00)	(244,164.49)	(9,132,276.00)	(1,123,707.00)	11.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(71,042,211.00)	(70,743,156.00)	(14,310,501.29)	(59,831,252.00)	(10,911,904.00)	15.4%
TOTAL, EXPENDITURES			3,231,100,731.00	3,263,493,905.00	2,748,880,421.42	3,179,016,895.00	84,477,010.00	2.6%

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)
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	6,107,819.00	6,107,816.00	0.00	6,107,816.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,107,819.00	6,107,816.00	0.00	6,107,816.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	383,713.00	175,952.00	0.00	3,284,351.00	(3,108,399.00)	-1766.6%
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	24,802,524.00	24,802,524.00	59,970.00	19,814,223.00	4,988,301.00	20.1%
Other Authorized Interfund Transfers Out		7619	128,381,130.00	129,626,045.00	104,041,784.60	103,825,527.00	25,800,518.00	19.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,567,367.00	154,604,521.00	104,101,754.60	126,924,101.00	27,680,420.00	17.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from 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	1,135,581.00	1,135,581.00	0.00	931,492.00	(204,089.00)	-18.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	2,619,270.00	2,619,270.00	863,091.91	863,091.91	(1,756,178.09)	-67.0%
(c) TOTAL, SOURCES			3,754,851.00	3,754,851.00	863,091.91	1,794,583.91	(1,960,267.09)	-52.2%
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	(794,722,553.80)	(766,644,041.79)	(644,557,684.27)	(770,275,703.48)	(3,631,661.69)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	8,284,377.38	8,284,377.00	8,284,377.00	New
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(794,722,553.80)	(766,644,041.79)	(636,273,306.89)	(761,991,326.48)	4,652,715.31	-0.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(938,427,250.80)	(911,385,895.79)	(739,511,969.58)	(881,013,027.57)	30,372,868.22	-3.3%

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	165,188,477.00	165,881,330.00	141,260,615.00	176,434,083.00	10,552,753.00	6.4%
2) Federal Revenue		8100-8299	1,229,565,434.00	1,184,500,870.00	669,505,532.44	1,046,222,339.00	(138,278,531.00)	-11.7%
3) Other State Revenue		8300-8599	891,359,757.00	881,845,371.00	663,649,961.32	860,010,632.00	(21,834,739.00)	-2.5%
4) Other Local Revenue		8600-8799	34,361,796.00	85,526,723.00	12,937,167.84	61,835,249.44	(23,691,473.56)	-27.7%
5) TOTAL, REVENUES			2,320,475,464.00	2,317,754,294.00	1,487,353,276.60	2,144,502,303.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,079,173,116.00	1,105,473,481.00	861,912,606.12	1,103,355,360.00	2,118,121.00	0.2%
2) Classified Salaries		2000-2999	426,090,643.00	495,659,338.00	350,367,193.29	452,138,464.00	43,520,874.00	8.8%
3) Employee Benefits		3000-3999	565,599,906.00	552,025,842.00	438,422,325.14	589,796,889.00	(37,771,047.00)	-6.8%
4) Books and Supplies		4000-4999	458,254,662.00	297,066,801.00	116,069,624.41	180,272,865.00	116,793,936.00	39.3%
5) Services and Other Operating Expenditures		5000-5999	594,793,428.00	664,778,364.00	266,995,035.18	550,462,829.00	114,315,535.00	17.2%
6) Capital Outlay		6000-6999	22,986,605.00	87,634,523.00	10,980,310.95	67,447,032.00	20,187,491.00	23.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	60,350,793.00	60,487,173.00	14,066,336.80	50,698,976.00	9,788,197.00	16.2%
9) TOTAL, EXPENDITURES			3,207,249,153.00	3,263,125,522.00	2,058,813,431.89	2,994,172,415.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(886,773,689.00)	(945,371,228.00)	(571,460,155.29)	(849,670,111.56)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,329,963.00	76,543,850.00	52,161,211.36	74,666,596.00	(1,877,254.00)	-2.5%
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	794,722,553.80	766,644,041.79	636,273,306.89	761,991,326.48	(4,652,715.31)	-0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			825,052,516.80	843,187,891.79	688,434,518.25	836,657,922.48		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,721,172.20)	(102,183,336.21)	116,974,362.96	(13,012,189.08)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	280,004,958.20	280,004,958.20		280,004,958.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	15,962,164.01		15,962,164.01	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,004,958.20	295,967,122.21		295,967,122.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,004,958.20	295,967,122.21		295,967,122.21		
2) Ending Balance, June 30 (E + F1e)			218,283,786.00	193,783,786.00		282,954,933.13		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	984,536.00	984,536.00		984,536.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	197,276,579.00	172,776,579.00		281,091,365.13		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,029,982.00	3,029,982.00		879,032.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	16,992,689.00	16,992,689.00				

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		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	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	16,624,391.00	16,642,309.00	13,846,333.00	17,699,637.00	1,057,328.00	6.4%
Community Day Schools Transfer	2430	8091	0.00	0.00	3,518,442.00	6,236,632.00	6,236,632.00	New
Special Education ADA Transfer	6500	8091	148,564,086.00	149,239,021.00	123,895,840.00	152,497,814.00	3,258,793.00	2.2%
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			165,188,477.00	165,881,330.00	141,260,615.00	176,434,083.00	10,552,753.00	6.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	181,991,399.00	181,991,399.00	93,055,193.68	167,915,582.00	(14,075,817.00)	-7.7%
Special Education Discretionary Grants		8182	31,513,756.00	28,236,360.00	19,370,451.99	24,316,631.00	(3,919,729.00)	-13.9%
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	0.00	0.00	500,000.00	500,000.00	New
Interagency Contracts Between LEAs		8285	0.00	0.00	32,649.35	1,202,466.00	1,202,466.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	891,736,304.00	877,270,795.00	520,349,578.04	786,497,004.00	(90,773,791.00)	-10.3%
Vocational and Applied Technology Education	3500-3699	8290	7,654,008.00	7,774,299.00	3,280,813.76	7,021,486.00	(752,813.00)	-9.7%
Safe and Drug Free Schools	3700-3799	8290	1,732,437.00	1,428,015.00	1,412,717.88	1,284,591.00	(143,424.00)	-10.0%
JTPA / WIA	5600-5625	8290	1,072,205.00	1,015,683.00	50,934.82	997,890.00	(17,793.00)	-1.8%
Other Federal Revenue (incl. ARRA)	All Other	8290	113,865,325.00	86,784,319.00	31,953,192.92	56,486,689.00	(30,297,630.00)	-34.9%
TOTAL, FEDERAL REVENUE			1,229,565,434.00	1,184,500,870.00	669,505,532.44	1,046,222,339.00	(138,278,531.00)	-11.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	205,839.00	358,039.00	358,039.00	New
Prior Years	2430	8319	0.00	0.00	51,469.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	2,350,000.00	2,350,000.00	1,134,579.00	1,393,570.00	(956,430.00)	-40.7%
Prior Years	6355-6360	8319	0.00	0.00	9,345.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	382,536,891.00	384,155,770.00	296,845,089.00	387,266,213.00	3,110,443.00	0.8%
Prior Years	6500	8319	22,041,613.00	22,041,613.00	7,049,599.00	22,075,035.00	33,422.00	0.2%
Home-to-School Transportation	7230	8311	36,007,746.00	36,145,097.00	26,396,052.00	36,158,972.00	13,875.00	0.0%
Economic Impact Aid	7090-7091	8311	131,006,427.00	136,039,689.00	108,829,140.16	136,039,689.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	39,988,233.00	40,140,768.00	29,314,009.00	40,156,176.00	15,408.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,988,562.00	2,988,562.00	2,069,693.00	2,977,625.00	(10,937.00)	-0.4%
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		
Child Nutrition Programs		8520	0.00	474.00	0.00	474.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,904,820.00	11,954,093.00	705,720.23	12,683,528.00	729,435.00	6.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,207,808.00	937,964.00	424,881.51	903,717.00	(34,247.00)	-3.7%
Healthy Start	6240	8590	870,790.00	870,790.00	670,788.61	273,972.00	(596,818.00)	-68.5%
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	892,895.20	693,260.00	693,260.00	New
Quality Education Investment Act	7400	8590	133,880,674.00	133,880,674.00	104,043,558.00	127,601,300.00	(6,279,374.00)	-4.7%
All Other State Revenue	All Other	8590	128,576,193.00	110,339,877.00	85,007,303.61	91,429,062.00	(18,910,815.00)	-17.1%
TOTAL, OTHER STATE REVENUE			891,359,757.00	881,845,371.00	663,649,961.32	860,010,632.00	21,834,739.00	-2.5%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		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%
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	4,000.00	4,000.00	6,899.99	8,434.00	4,434.00	110.9%
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	0.00	0.00	1,319.00	1,319.00	New
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	34,156,147.00	85,321,074.00	12,805,447.85	61,700,676.44	(23,620,397.56)	-27.7%
Tuition		8710	201,649.00	201,649.00	124,820.00	124,820.00	(76,829.00)	-38.1%
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			34,361,796.00	85,526,723.00	12,937,167.84	61,835,249.44	(23,691,473.56)	-27.7%
TOTAL, REVENUES			2,320,475,464.00	2,317,754,294.00	1,487,353,276.60	2,144,502,303.44	(173,251,990.56)	-7.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	752,262,758.00	745,818,619.00	568,475,143.81	733,155,234.00	12,663,385.00	1.7%
Certificated Pupil Support Salaries		1200	153,602,753.00	161,409,188.00	131,285,729.83	162,772,305.00	(1,363,117.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	72,748,762.00	86,498,669.00	68,654,017.57	88,081,380.00	(1,582,711.00)	-1.8%
Other Certificated Salaries		1900	100,558,843.00	111,747,005.00	93,497,714.91	119,346,441.00	(7,599,436.00)	-6.8%
TOTAL, CERTIFICATED SALARIES			1,079,173,116.00	1,105,473,481.00	861,912,606.12	1,103,355,360.00	2,118,121.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	223,205,442.00	241,623,221.00	172,565,465.74	216,801,952.00	24,821,269.00	10.3%
Classified Support Salaries		2200	97,988,729.00	126,953,537.00	83,889,755.44	115,987,782.00	10,965,755.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	3,459,603.00	5,209,619.00	3,769,841.38	4,579,491.00	630,128.00	12.1%
Clerical, Technical and Office Salaries		2400	51,895,897.00	63,456,255.00	48,273,238.28	61,304,026.00	2,152,229.00	3.4%
Other Classified Salaries		2900	49,540,972.00	58,416,706.00	41,868,892.45	53,465,213.00	4,951,493.00	8.5%
TOTAL, CLASSIFIED SALARIES			426,090,643.00	495,659,338.00	350,367,193.29	452,138,464.00	43,520,874.00	8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	85,385,087.00	87,023,092.00	67,362,108.74	90,409,111.00	(3,386,019.00)	-3.9%
PERS		3201-3202	42,220,308.00	42,742,267.00	38,852,084.20	53,617,502.00	(10,875,235.00)	-25.4%
OASDI/Medicare/Alternative		3301-3302	50,176,631.00	56,769,150.00	37,042,057.83	49,933,414.00	6,835,736.00	12.0%
Health and Welfare Benefits		3401-3402	255,433,837.00	229,058,687.00	168,184,064.86	224,475,927.00	4,582,760.00	2.0%
Unemployment Insurance		3501-3502	10,854,820.00	11,586,976.00	8,589,488.82	12,176,065.00	(589,089.00)	-5.1%
Workers' Compensation		3601-3602	17,664,013.00	19,199,573.00	13,875,191.41	18,644,638.00	554,935.00	2.9%
OPEB, Allocated		3701-3702	99,132,626.00	101,910,923.00	100,421,709.75	135,966,341.00	(34,055,418.00)	-33.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,732,584.00	3,735,174.00	860,038.57	4,573,891.00	(838,717.00)	-22.5%
Other Employee Benefits		3901-3902	0.00	0.00	3,235,580.96	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			565,599,906.00	552,025,842.00	438,422,325.14	589,796,889.00	(37,771,047.00)	-6.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,948,833.00	14,938,875.00	4,848,896.76	19,822,595.00	(4,883,720.00)	-32.7%
Books and Other Reference Materials		4200	391,817.00	9,464,731.00	8,922,326.95	9,256,135.00	208,596.00	2.2%
Materials and Supplies		4300	427,297,876.00	238,746,979.00	79,770,735.41	116,963,271.00	121,783,708.00	51.0%
Noncapitalized Equipment		4400	20,073,616.00	33,532,989.00	22,468,686.07	34,144,145.00	(611,156.00)	-1.8%
Food		4700	542,520.00	383,227.00	58,979.22	86,719.00	296,508.00	77.4%
TOTAL, BOOKS AND SUPPLIES			458,254,662.00	297,066,801.00	116,069,624.41	180,272,865.00	116,793,936.00	39.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	87,810,818.00	83,158,601.00	87,908,042.28	295,303,599.00	(212,144,998.00)	-255.1%
Travel and Conferences		5200	9,387,601.00	11,060,919.00	4,200,361.95	6,046,360.00	5,014,559.00	45.3%
Dues and Memberships		5300	36,434.00	70,781.00	120,919.34	181,513.00	(110,732.00)	-156.4%
Insurance		5400-5450	0.00	200.00	160.00	100.00	100.00	50.0%
Operations and Housekeeping Services		5500	2,445,864.00	2,445,864.00	1,776,205.53	2,627,577.00	(181,713.00)	-7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,546,157.00	12,532,180.00	11,255,369.55	13,765,671.00	(1,233,491.00)	-9.8%
Transfers of Direct Costs		5710	113,632,856.00	88,562,683.00	0.00	88,562,683.00	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	366,276,008.00	465,208,881.00	160,738,345.25	142,605,829.00	322,603,052.00	69.3%
Communications		5900	1,657,690.00	1,738,255.00	995,631.28	1,369,497.00	368,758.00	21.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			594,793,428.00	664,778,364.00	266,995,035.18	550,462,829.00	114,315,535.00	17.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	255,000.00	255,000.00	0.00	0.00	255,000.00	100.0%
Land Improvements		6170	37,352.00	1,211,663.00	1,326,092.71	5,393,184.00	(4,181,521.00)	-345.1%
Buildings and Improvements of Buildings		6200	5,105,963.00	13,209,301.00	2,858,886.83	3,799,414.00	9,409,887.00	71.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,910,337.00	63,841,348.00	3,638,807.73	46,553,624.00	17,287,724.00	27.1%
Equipment Replacement		6500	8,677,953.00	9,117,211.00	3,156,523.68	11,700,810.00	(2,583,599.00)	-28.3%
TOTAL, CAPITAL OUTLAY			22,986,605.00	87,634,523.00	10,980,310.95	67,447,032.00	20,187,491.00	23.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	60,350,793.00	60,487,173.00	14,066,336.80	50,698,976.00	9,788,197.00	16.2%
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			60,350,793.00	60,487,173.00	14,066,336.80	50,698,976.00	9,788,197.00	16.2%
TOTAL, EXPENDITURES			3,207,249,153.00	3,263,125,522.00	2,058,813,431.89	2,994,172,415.00	268,953,107.00	8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	5,042,647.00	52,743,850.00	52,161,211.36	54,366,596.00	1,622,746.00	3.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	25,287,316.00	23,800,000.00	0.00	20,300,000.00	(3,500,000.00)	-14.7%
(a) TOTAL, INTERFUND TRANSFERS IN			30,329,963.00	76,543,850.00	52,161,211.36	74,666,596.00	(1,877,254.00)	-2.5%
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	794,722,553.80	766,644,041.79	644,557,684.27	770,275,703.48	3,631,661.69	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	(8,284,377.38)	(8,284,377.00)	(8,284,377.00)	New
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			794,722,553.80	766,644,041.79	636,273,306.89	761,991,326.48	(4,652,715.31)	-0.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			825,052,516.80	843,187,891.79	688,434,518.25	836,657,922.48	6,529,969.31	-0.8%

2010-11 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,872,868,970.00	2,896,310,038.00	2,334,850,489.23	3,058,362,727.73	162,052,689.73	5.6%
2) Federal Revenue		8100-8299	1,251,916,608.00	1,206,852,044.00	683,653,405.87	1,066,467,440.21	(140,384,603.79)	-11.6%
3) Other State Revenue		8300-8599	2,108,448,417.00	2,106,255,682.00	1,517,806,228.40	2,099,496,974.24	(6,758,707.76)	-0.3%
4) Other Local Revenue		8600-8799	147,310,850.00	198,875,811.00	83,337,986.91	158,954,826.56	(39,920,984.44)	-20.1%
5) TOTAL, REVENUES			6,380,544,845.00	6,408,293,575.00	4,619,648,110.41	6,383,281,968.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,779,930,919.00	2,866,235,271.00	2,329,718,850.44	2,833,512,968.00	32,722,303.00	1.1%
2) Classified Salaries		2000-2999	839,396,200.00	896,522,035.00	704,900,669.30	847,817,240.00	48,704,795.00	5.4%
3) Employee Benefits		3000-3999	1,397,685,371.00	1,386,586,635.00	1,098,044,978.02	1,365,415,281.00	21,171,354.00	1.5%
4) Books and Supplies		4000-4999	598,144,696.00	407,479,484.00	200,629,070.26	295,633,800.00	111,845,684.00	27.4%
5) Services and Other Operating Expenditures		5000-5999	792,098,145.00	880,800,869.00	454,587,831.27	757,524,434.00	123,276,435.00	14.0%
6) Capital Outlay		6000-6999	39,663,068.00	97,128,213.00	19,757,741.18	80,506,963.00	16,621,250.00	17.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,122,903.00	2,122,903.00	298,877.33	1,910,900.00	212,003.00	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,691,418.00)	(10,255,983.00)	(244,164.49)	(9,132,276.00)	(1,123,707.00)	11.0%
9) TOTAL, EXPENDITURES			6,438,349,884.00	6,526,619,427.00	4,807,693,853.31	6,173,189,310.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(57,805,039.00)	(118,325,852.00)	(188,045,742.90)	210,092,658.74		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	36,437,782.00	82,651,666.00	52,161,211.36	80,774,412.00	(1,877,254.00)	-2.3%
b) Transfers Out		7600-7629	153,567,367.00	154,604,521.00	104,101,754.60	126,924,101.00	27,680,420.00	17.9%
2) Other Sources/Uses								
a) Sources		8930-8979	3,754,851.00	3,754,851.00	863,091.91	1,794,583.91	(1,960,267.09)	-52.2%
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			(113,374,734.00)	(68,198,004.00)	(51,077,451.33)	(44,355,105.09)		

2010-11 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,179,773.00)	(186,523,856.00)	(239,123,194.23)	165,737,553.65		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	646,944,881.03	646,944,881.03		646,944,881.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	15,962,164.01		15,962,164.01	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			646,944,881.03	662,907,045.04		662,907,045.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			646,944,881.03	662,907,045.04		662,907,045.04		
2) Ending Balance, June 30 (E + F1e)			475,765,108.03	476,383,189.04		828,644,598.69		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,802,437.00	2,802,437.00		2,802,437.00		
Stores		9712	7,968,092.00	7,968,092.00		7,968,092.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	197,276,579.00	172,776,579.00		281,091,365.13		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	65,375,780.00	65,375,780.00		65,375,780.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	65,767,113.00	64,937,108.85		116,058,273.62		
c) Undesignated Amount		9790				355,348,650.94		
d) Unappropriated Amount		9790	136,575,107.03	162,523,192.19				

2010-11 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	1,990,181,199.00	2,061,746,491.00	1,582,909,816.00	2,218,791,184.00	157,044,693.00	7.6%
Charter Schools General Purpose Entitlement - State Aid		8015	24,697,476.00	28,413,322.00	22,244,686.00	32,050,307.00	3,636,985.00	12.8%
State Aid - Prior Years		8019	0.00	0.00	(20,262,170.00)	(6,549,669.00)	(6,549,669.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,528,853.00	7,528,853.00	3,677,548.47	7,355,097.00	(173,756.00)	-2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,431,325.00	7,431,325.00	5,500,886.95	73,942.00	(7,357,383.00)	-99.0%
County & District Taxes								
Secured Roll Taxes		8041	769,160,542.00	761,468,937.00	690,648,812.14	747,497,676.00	(13,971,261.00)	-1.8%
Unsecured Roll Taxes		8042	33,521,822.00	33,521,822.00	32,613,291.40	37,800,503.00	4,278,681.00	12.8%
Prior Years' Taxes		8043	68,711,855.00	71,043,048.00	57,732,376.30	56,804,878.76	(14,238,169.24)	-20.0%
Supplemental Taxes		8044	7,308,419.00	5,846,735.00	5,645,271.66	12,058,891.00	6,212,156.00	106.3%
Education Revenue Augmentation Fund (ERAF)		8045	41,685,456.00	(1,554,567.00)	27,928,244.78	21,219,684.00	22,774,251.00	-1465.0%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,800,000.00	11,752.00	3,689,447.14	3,038,134.73	3,026,382.73	25752.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,395,167.48	1,867,494.24	1,867,494.24	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	2,000.00	0.00	10,670.00	8,670.00	433.5%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(1,000.00)	0.00	(5,335.00)	(4,335.00)	433.5%
Subtotal, Revenue Limit Sources			2,953,027,947.00	2,975,458,718.00	2,413,723,378.32	3,132,013,457.73	156,554,739.73	5.3%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(165,188,477.00)	(165,881,330.00)	(141,260,615.00)	(176,434,083.00)	(10,552,753.00)	6.4%
Continuation Education ADA Transfer	2200	8091	16,624,391.00	16,642,309.00	13,846,333.00	17,699,637.00	1,057,328.00	6.4%
Community Day Schools Transfer	2430	8091	0.00	0.00	3,518,442.00	6,236,632.00	6,236,632.00	New
Special Education ADA Transfer	6500	8091	148,564,086.00	149,239,021.00	123,895,840.00	152,497,814.00	3,258,793.00	2.2%
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	11,990,232.00	12,196,892.00	987,707.77	10,346,386.00	(1,850,506.00)	-15.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(92,149,209.00)	(91,345,572.00)	(79,860,596.86)	(83,997,116.00)	7,348,456.00	-8.0%
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			2,872,868,970.00	2,896,310,038.00	2,334,850,489.23	3,058,362,727.73	162,052,689.73	5.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	181,991,399.00	181,991,399.00	93,055,193.68	167,915,582.00	(14,075,817.00)	-7.7%
Special Education Discretionary Grants		8182	31,513,756.00	28,236,360.00	19,370,451.99	24,316,631.00	(3,919,729.00)	-13.9%
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	1,203,395.00	1,203,395.00	0.00	500,000.00	(703,395.00)	-58.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	32,649.35	1,202,466.00	1,202,466.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2010-11 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)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	891,736,304.00	877,270,795.00	520,349,578.04	786,497,004.00	(90,773,791.00)	-10.3%
Vocational and Applied Technology Education	3500-3699	8290	7,654,008.00	7,774,299.00	3,280,813.76	7,021,486.00	(752,813.00)	-9.7%
Safe and Drug Free Schools	3700-3799	8290	1,732,437.00	1,428,015.00	1,412,717.88	1,284,591.00	(143,424.00)	-10.0%
JTPA / WIA	5600-5625	8290	1,072,205.00	1,015,683.00	50,934.82	997,890.00	(17,793.00)	-1.8%
Other Federal Revenue (incl. ARRA)	All Other	8290	135,013,104.00	107,932,098.00	46,101,066.35	76,731,790.21	(31,200,307.79)	-28.9%
TOTAL, FEDERAL REVENUE			1,251,916,608.00	1,206,852,044.00	683,653,405.87	1,066,467,440.21	(140,384,603.79)	-11.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	205,839.00	358,039.00	358,039.00	New
Prior Years	2430	8319	0.00	0.00	51,469.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	2,350,000.00	2,350,000.00	1,134,579.00	1,393,570.00	(956,430.00)	-40.7%
Prior Years	6355-6360	8319	0.00	0.00	9,345.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	382,536,891.00	384,155,770.00	296,845,089.00	387,266,213.00	3,110,443.00	0.8%
Prior Years	6500	8319	22,041,613.00	22,041,613.00	7,049,599.00	22,075,035.00	33,422.00	0.2%
Home-to-School Transportation	7230	8311	36,007,746.00	36,145,097.00	26,396,052.00	36,158,972.00	13,875.00	0.0%
Economic Impact Aid	7090-7091	8311	131,006,427.00	136,039,689.00	108,829,140.16	136,039,689.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	39,988,233.00	40,140,768.00	29,314,009.00	40,156,176.00	15,408.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	123,849,522.00	121,498,653.00	3,023,688.00	5,321,225.00	(116,177,428.00)	-95.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	138,391.00	433,357.00	433,357.00	New
Year Round School Incentive		8425	27,656,458.00	27,656,458.00	28,464,451.70	28,464,451.70	807,993.70	2.9%
Class Size Reduction, K-3		8434	157,032,524.00	157,621,212.00	80,351,876.00	150,373,592.00	(7,247,620.00)	-4.6%
Child Nutrition Programs		8520	0.00	474.00	0.00	474.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	18,370,981.00	18,370,981.00	18,370,981.00	New
Lottery - Unrestricted and Instructional Materi		8560	85,727,921.00	88,801,831.00	45,635,055.73	90,984,541.00	2,182,710.00	2.5%
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	1,207,808.00	937,964.00	424,881.51	903,717.00	(34,247.00)	-3.7%
Healthy Start	6240	8590	870,790.00	870,790.00	670,788.61	273,972.00	(596,818.00)	-68.5%
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	892,895.20	693,260.00	693,260.00	New
Quality Education Investment Act	7400	8590	133,880,674.00	133,880,674.00	104,043,558.00	127,601,300.00	(6,279,374.00)	-4.7%
All Other State Revenue	All Other	8590	964,291,810.00	954,114,689.00	765,954,540.49	1,052,628,409.54	98,513,720.54	10.3%
TOTAL, OTHER STATE REVENUE			2,108,448,417.00	2,106,255,682.00	1,517,806,228.40	2,099,496,974.24	(6,758,707.76)	-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%

2010-11 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)
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%
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	321,348.53	321,348.53	321,348.53	New
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	9,905,000.00	9,705,000.00	7,443,152.43	9,408,403.69	(296,596.31)	-3.1%
Interest		8660	26,508,000.00	26,508,000.00	6,060,338.02	19,043,158.39	(7,464,841.61)	-28.2%
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	145,952.00	221,138.51	221,138.51	75,186.51	51.5%
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	0.00	0.00	1,319.00	1,319.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	21,288,605.00	21,501,337.00	20,314,153.31	24,149,902.71	2,648,565.71	12.3%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	1,000.00	0.00	0.00	(1,000.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	89,260,644.00	140,812,873.00	48,853,036.11	105,684,735.73	(35,128,137.27)	-24.9%
Tuition		8710	201,649.00	201,649.00	124,820.00	124,820.00	(76,829.00)	-38.1%
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			147,310,850.00	198,875,811.00	83,337,986.91	158,954,826.56	(39,920,984.44)	-20.1%
TOTAL, REVENUES			6,380,544,845.00	6,408,293,575.00	4,619,648,110.41	6,383,281,968.74	(25,011,606.26)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,183,035,854.00	2,219,524,440.00	1,841,724,138.94	2,182,066,624.00	37,457,816.00	1.7%
Certificated Pupil Support Salaries		1200	231,828,059.00	246,086,375.00	192,942,478.68	240,782,335.00	5,304,040.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	246,691,062.00	267,798,890.00	189,579,794.94	270,983,149.00	(3,184,259.00)	-1.2%
Other Certificated Salaries		1900	118,375,944.00	132,825,566.00	105,472,437.88	139,680,860.00	(6,855,294.00)	-5.2%
TOTAL, CERTIFICATED SALARIES			2,779,930,919.00	2,866,235,271.00	2,329,718,850.44	2,833,512,968.00	32,722,303.00	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	225,129,500.00	243,982,470.00	175,452,203.27	220,637,437.00	23,345,033.00	9.6%
Classified Support Salaries		2200	297,218,278.00	302,236,723.00	232,379,342.62	284,602,396.00	17,634,327.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	19,703,926.00	22,407,686.00	16,619,260.14	20,120,033.00	2,287,653.00	10.2%
Clerical, Technical and Office Salaries		2400	218,386,380.00	233,888,822.00	211,665,552.34	234,339,318.00	(450,496.00)	-0.2%
Other Classified Salaries		2900	78,958,116.00	94,006,334.00	68,784,310.93	88,118,056.00	5,888,278.00	6.3%
TOTAL, CLASSIFIED SALARIES			839,396,200.00	896,522,035.00	704,900,669.30	847,817,240.00	48,704,795.00	5.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	223,707,530.00	227,345,361.00	187,687,902.42	232,843,360.00	(5,497,999.00)	-2.4%
PERS		3201-3202	103,365,332.00	104,656,226.00	85,204,683.85	102,916,517.00	1,739,709.00	1.7%
OASDI/Medicare/Alternative		3301-3302	108,048,620.00	114,238,610.00	83,431,317.31	102,703,780.00	11,534,830.00	10.1%
Health and Welfare Benefits		3401-3402	597,087,723.00	569,477,771.00	425,778,054.41	520,264,681.00	49,213,090.00	8.6%
Unemployment Insurance		3501-3502	26,048,638.00	26,878,749.00	21,868,210.25	29,134,074.00	(2,255,325.00)	-8.4%
Workers' Compensation		3601-3602	43,624,327.00	45,314,330.00	35,124,856.29	43,406,278.00	1,908,052.00	4.2%
OPEB, Allocated		3701-3702	273,202,229.00	274,330,393.00	254,078,290.90	314,472,272.00	(40,141,879.00)	-14.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,314,972.00	8,317,562.00	894,500.77	7,062,962.00	1,254,600.00	15.1%
Other Employee Benefits		3901-3902	13,286,000.00	16,027,633.00	3,977,161.82	12,611,357.00	3,416,276.00	21.3%
TOTAL, EMPLOYEE BENEFITS			1,397,685,371.00	1,386,586,635.00	1,098,044,978.02	1,365,415,281.00	21,171,354.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	71,447,258.00	80,760,717.00	49,051,725.42	73,918,438.00	6,842,279.00	8.5%
Books and Other Reference Materials		4200	894,543.00	11,474,179.00	10,258,812.13	10,729,500.00	744,679.00	6.5%
Materials and Supplies		4300	499,363,001.00	273,348,278.00	115,474,756.00	170,562,976.00	102,785,302.00	37.6%
Noncapitalized Equipment		4400	25,894,624.00	41,506,007.00	25,784,797.49	40,336,167.00	1,169,840.00	2.8%
Food		4700	545,270.00	390,303.00	58,979.22	86,719.00	303,584.00	77.8%
TOTAL, BOOKS AND SUPPLIES			598,144,696.00	407,479,484.00	200,629,070.26	295,633,800.00	111,845,684.00	27.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	87,819,318.00	83,159,669.00	102,827,598.64	310,682,034.00	(227,522,365.00)	-273.6%
Travel and Conferences		5200	11,489,791.00	14,091,464.00	7,685,481.06	7,927,898.00	6,163,566.00	43.7%
Dues and Memberships		5300	574,937.00	529,375.00	523,841.14	621,029.00	(91,654.00)	-17.3%
Insurance		5400-5450	28,548,777.00	28,556,776.00	6,287,505.50	18,695,702.00	9,861,074.00	34.5%
Operations and Housekeeping Services		5500	108,586,705.00	101,714,288.00	76,326,477.69	109,178,571.00	(7,464,283.00)	-7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,557,066.00	57,427,659.00	31,183,655.44	46,303,941.00	11,123,718.00	19.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	479,884,192.00	574,772,797.00	212,027,561.03	242,836,078.00	331,936,719.00	57.8%
Communications		5900	19,637,359.00	20,548,841.00	17,725,710.77	21,279,181.00	(730,340.00)	-3.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			792,098,145.00	880,800,869.00	454,587,831.27	757,524,434.00	123,276,435.00	14.0%

2010-11 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)
CAPITAL OUTLAY								
Land		6100	849,745.00	920,424.00	4,000.00	52,600.00	867,824.00	94.3%
Land Improvements		6170	109,870.00	1,370,947.00	1,865,139.82	6,077,185.00	(4,706,238.00)	-343.3%
Buildings and Improvements of Buildings		6200	11,008,766.00	18,969,444.00	11,376,702.26	15,711,275.00	3,258,169.00	17.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	7,656,530.00	79,379.00	3,747.50	24,293.00	55,086.00	69.4%
Equipment		6400	11,360,203.00	66,663,745.00	3,351,627.92	46,880,821.00	19,782,924.00	29.7%
Equipment Replacement		6500	8,677,954.00	9,124,274.00	3,156,523.68	11,760,789.00	(2,636,515.00)	-28.9%
TOTAL, CAPITAL OUTLAY			39,663,068.00	97,128,213.00	19,757,741.18	80,506,963.00	16,621,250.00	17.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	180,500.35	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	384,487.00	384,487.00	0.00	305,810.00	78,677.00	20.5%
Other Debt Service - Principal		7439	1,087,950.00	1,087,950.00	118,376.98	954,624.00	133,326.00	12.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,122,903.00	2,122,903.00	298,877.33	1,910,900.00	212,003.00	10.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(10,691,418.00)	(10,255,983.00)	(244,164.49)	(9,132,276.00)	(1,123,707.00)	11.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,691,418.00)	(10,255,983.00)	(244,164.49)	(9,132,276.00)	(1,123,707.00)	11.0%
TOTAL, EXPENDITURES			6,438,349,884.00	6,526,619,427.00	4,807,693,853.31	6,173,189,310.00	353,430,117.00	5.4%

2010-11 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	5,042,647.00	52,743,850.00	52,161,211.36	54,366,596.00	1,622,746.00	3.1%
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	31,395,135.00	29,907,816.00	0.00	26,407,816.00	(3,500,000.00)	-11.7%
(a) TOTAL, INTERFUND TRANSFERS IN			36,437,782.00	82,651,666.00	52,161,211.36	80,774,412.00	(1,877,254.00)	-2.3%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	383,713.00	175,952.00	0.00	3,284,351.00	(3,108,399.00)	-1766.6%
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	24,802,524.00	24,802,524.00	59,970.00	19,814,223.00	4,988,301.00	20.1%
Other Authorized Interfund Transfers Out		7619	128,381,130.00	129,626,045.00	104,041,784.60	103,825,527.00	25,800,518.00	19.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,567,367.00	154,604,521.00	104,101,754.60	126,924,101.00	27,680,420.00	17.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from 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	1,135,581.00	1,135,581.00	0.00	931,492.00	(204,089.00)	-18.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	2,619,270.00	2,619,270.00	863,091.91	863,091.91	(1,756,178.09)	-67.0%
(c) TOTAL, SOURCES			3,754,851.00	3,754,851.00	863,091.91	1,794,583.91	(1,960,267.09)	-52.2%
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)			(113,374,734.00)	(68,198,004.00)	(51,077,451.33)	(44,355,105.09)	(23,842,898.91)	-35.0%

**GENERAL FUND
THIRD INTERIM FINANCIAL REPORT
2010-11**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The \$162.1 million higher revenue limit is primarily due to the changes in revenue limit assumptions from a deficit rate of 18.355% to 17.963%, and from an additional ADA reduction of 3.85% to zero. These changes account for \$154.4 million of the difference. The remaining \$7.7 million are from higher Unemployment Insurance expense, higher PERS restoration factor, higher Charter General Purpose Block grant, higher local revenues, lower charter school in lieu taxes, offset by a negative prior year adjustment in state aid.
- A-2 The \$140.4 million lower Federal Revenues are mainly due to \$150.7 million lower categorical spending, \$11.8 million lower estimated expenditures in ARRA IDEA-B Local Assistance; \$2.3 million lower Special Ed IDEA-B Local Assistance, \$2.6 million lower School Mental Health - Medi-Cal Rehab partially offset by \$28.4 million additional ARRA State Fiscal Stabilization Fund (SFSF), and \$1.4 million net decrease in various federal revenues.
- A-3 The \$6.8 million lower Other State Revenues are mainly because of the \$23.9 million lower spending in categorical grants, \$7.4 million lower CSR Grade K-3, partially offset by \$18.4 million in Mandated Cost reimbursements, \$3.2 million higher estimated Special Education entitlement and \$2.9 million net increase in various state revenues.
- A-4 The \$39.9 million lower Other Local Revenues is primarily due to \$23.0 million lesser spending in categorical programs, \$7.5 million lower interest income; \$3.2 million lower miscellaneous income, \$4.0 million lower estimated receipts in Energy Conservation Rebate, \$4.4 million lesser donations, partially offset by \$2.6 million increase in fees and contracts, and various net increases of \$0.4 million

Expenditures

- B-1 The projected under-expenditure in Certificated Salaries is primarily due to lower categorical spending.
- B-2 The projected under-expenditure in Classified Salaries is primarily due to lower projected expenditures for classified transportation salaries, classified instructional salaries and categorical salaries partially offset by higher projected expenditures for maintenance/operations salaries.

Continued

- B-3 The projected under-expenditure in Employee Benefits is primarily due to projected lower spending in health and welfare benefits and OASDI/Medicare/Alternative benefits, partially offset by higher projected expenditures in retiree benefits.
- B-4 The projected under-expenditure in Books and Supplies is mainly due to projected underspending in categorical programs due to unimplemented grants. The projected underspending will be carried over to FY 2011-2012.
- B-5 The projected under-spending in Services and Other Operating expenditures is primarily due to lower projected expenditures in professional/consulting and other services and insurance. Lower categorical spending is also projected. The projected underspending in categorical programs will be carried over to FY 2011-2012.
- B-6 The projected under-expenditure in Capital Outlay is primarily due to lower projected expenditures in categorical programs.
- B-8 The lower Direct Support/Indirect Costs is mainly due to lower spending in the Adult Education and Cafeteria Funds.

Other Financing Sources/Uses

- D-1a The projected \$1.9 million decrease in Interfund Transfers In is due to lower estimates for ISIS project.
- D-1b The projected decrease in Transfers Out is primarily due to a reduced projected net encroachment from other funds.
- D-2a The lower Other Financing Sources is due to lower estimates for insurance proceeds.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
END OF YEAR PROJECTIONS ASSUMPTIONS
Fiscal Year 2010-11**

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)	569,659.64	569,659.64	0.00
Net shift from PY District ADA to CY Charter ADA	7,013.00	7,013.00	0.00
Total PY P-2 ADA	562,646.64	562,646.64	0.00
Annual ADA	4,694.08	4,566.84	127.24
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	6,176.26	6,216.31	(40.05)
Revenue Limit ADA	573,516.98	573,429.79	87.19

Base Revenue Limit Per ADA

	End of Year Projections	2nd Interim	Increase (Decrease)
Base Revenue Limit per ADA (prior year)	\$ 6,387.56	\$ 6,387.56	0.00
Statutory COLA (-0.39%)	\$ (25.00)	\$ (25.00)	0.00
Meals for Needy and Beginning Teacher Salary Adjustment	\$ 54.33	\$ 54.33	0.00
Total Base Revenue Limit per ADA before Deficit	\$ 6,416.89	\$ 6,416.89	0.00
Deficit factor	17.963%	18.355%	-0.392%
Deficit	\$ (1,152.67)	\$ (1,177.82)	\$ 25.15
Total Base Revenue Limit per ADA, Deficited	\$ 5,264.22	\$ 5,239.07	\$ 25.15

Additional Per ADA Reduction	0%	3.85%	-3.85%
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Local Property Taxes

The local property taxes is based on the 2010-11 Second Principal Taxes report .

Special Education

The AB 602 funding model is used in the calculation of the Special Education base entitlement with negative 0.00% COLA. Included in the total special education revenue is the FY 2009-10 Special Disabilities Adjustment.

The Federal IDEA PL 94-142 local assistance grant of \$121,332,054 is based on the actual grant award for FY 2010-11.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
END OF YEAR PROJECTIONS ASSUMPTIONS
Fiscal Year 2010-11**

Special Education Mandate Settlement

Based on available funding schedule, the FY 2010-11 allocation is \$2,968,567 representing the tenth of ten annual

State Class Size Reduction (CSR) Funds

Estimated CSR K-3 FY 2010-11 revenue for the end of year projection remains at the \$155.5 million level as estimated in the second interim based on the 2010-11 K-3 CSR Operations Application. There is a prior year adjustment of \$5.1 million representing the District's proportionate share of the cut in the FY 2009-10 K-3 CSR appropriations deferred to 2010-11.

Morgan Hart 9th Grade

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

Lottery revenues are calculated based on the following:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	684,446.18	\$ 112.50	\$ 77,000,195
Restricted	684,446.18	\$ 17.50	\$ 11,977,808
Total			\$ 88,978,003

Prior year adjustments of \$2.0 million mainly due to ADA corrections are reflected in the total estimates for lottery revenues.

American Recovery and Reinvestment Act (ARRA) Funding

Projections for the ARRA Title 1, ARRA IDEA and Other ARRA Programs are based on the grant awards and the projected expenditures for this fiscal year. The \$28.4 million in ARRA SFSF revenues represents the District's share of the recalculated ARRA SFSF entitlements by CDE.

Other Federal Revenues (8290)

Projections are based on known grants, entitlements, funding schedules or actual apportionments as of April 30, 2011. For federal grants subject to deferred revenues, the historical trend of expenditures were also considered in arriving at the estimates.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
END OF YEAR PROJECTIONS ASSUMPTIONS
Fiscal Year 2010-11**

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, 2011.

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

interest and principal is due at maturity on June 30, 2011. 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: \$189.0 million on or before January 31, 2011; \$189.0 million on or before March 31, 2011; \$172.8 million of principal and interest on or before April 30, 2011.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2010-11 are based on actual expenditures through April 30, 2011, and the remaining two months were projected based on expenditure patterns in FY 2009-10, 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 accepted by the various bargaining units are included in the projections.

EMPLOYEE BENEFITS

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

Employee statutory benefit rates are as follows:

STRS	8.250%	
PERS	10.707%	Safety PERS Members 29.049%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.720%	
Workers' Comp.	1.150%	
PARS	3.750%	

DEFERRED MAINTENANCE CONTRIBUTION

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

**LOS ANGELES UNIFIED SCHOOL DISTRICT
END OF YEAR PROJECTIONS ASSUMPTIONS
Fiscal Year 2010-11**

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is projected to be \$125,277,216, and total maintenance expenditures are projected to be \$125,277,216.

CERTIFICATES OF PARTICIPATION (COPs)

\$51,804,416 in COPs are expected to be issued or refinanced in the current fiscal year. COPs proceeds projected to be spent on issuance costs in the fiscal year is \$555,763 in 01-5800. In addition, \$18,304,671 in project expenditures are expected in the current fiscal year. These project expenditures will be recorded in objects 2000 to 6999. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$24,061,246 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

The District is maintaining the reserve of at least one percent (1%) of the District's total expenditures,

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$828.6 million, which is \$165.7 million higher than the audited ending balance for 2009-10.

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	387,060.33	387,150.89	378,499.05	386,935.89	(215.00)	0%
2. Special Education	18,892.38	19,101.71	18,705.27	19,196.24	94.53	0%
HIGH SCHOOL						
3. General Education	150,295.75	150,198.25	151,567.36	149,909.25	(289.00)	0%
4. Special Education	11,287.84	11,049.11	10,952.00	11,130.34	81.23	1%
COUNTY SUPPLEMENT						
5. County Community Schools	260.78	260.78	167.73	167.73	(93.05)	-36%
6. Special Education	1.77	1.77	1.27	1.27	(0.50)	-28%
7. TOTAL, K-12 ADA	567,798.85	567,762.51	559,892.68	567,340.72	(421.79)	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)	567,798.85	567,762.51	559,892.68	567,340.72	(421.79)	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	770.57	268.96	60.22	60.22	(208.74)	-78%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	899.81	1,892.81	70.32	70.32	(1,822.49)	-96%
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)	5,085.69	5,366.30	6,176.26	6,176.26	809.96	15%
b. All Other Block Grant Funded Charters	65,376.68	68,807.46	68,168.79	68,168.79	(638.67)	-1%
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)	70,462.37	74,173.76	74,345.05	74,345.05	171.29	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

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	6,387.56	6,387.56	6,387.56
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
3. All Other Adjustments	0042, 0525	0.00	0.00	54.33
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,362.56	6,362.56	6,416.89
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,362.56	6,362.56	6,416.89
b. Revenue Limit ADA	0033	572,884.54	573,128.81	573,516.98
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,645,012,258.82	3,646,566,441.35	3,680,195,373.79
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	16,917,280.00	31,132,357.00	0.00
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	11,337,385.00	0.00	0.00
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	3,673,266,923.82	3,677,698,798.35	3,680,195,373.79
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.81645	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	2,999,038,779.95	3,002,657,183.91	3,019,121,878.80
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	10,980,289.00	28,176,473.00	30,880,213.00
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	15,705,292.00	15,928,722.00	14,037,520.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	3,715,060.00	3,731,830.00	3,691,134.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(1,009,943.00)	15,979,581.00	20,533,827.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	2,998,028,836.95	3,018,636,764.91	3,039,655,705.80

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	935,348,272.00	885,286,153.00	884,678,166.00
26. Miscellaneous Funds	0588	1,000.00	1,000.00	5,335.00
27. Community Redevelopment Funds	0589	2,800,000.00	11,752.00	3,038,134.73
28. Less: Charter Schools In-lieu Taxes	0595	102,363,040.00	102,194,381.00	104,009,292.65
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	835,786,232.00	783,104,524.00	783,712,343.08
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	30,429,273.00	32,093,781.00	36,270,301.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,131,813,331.95	2,203,438,459.91	2,219,673,061.72
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	1,299,161.00	1,299,161.00	881,878.00
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	- - -	(140,332,972.00)	(140,392,808.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(141,632,133.00)	(141,691,969.00)	(881,878.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	1,990,181,198.95	2,061,746,490.91	2,218,791,183.72

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	3,061,991.00	3,073,671.00	3,074,856.00
44. California High School Exit Exam	9002	40,286,935.00	40,440,609.00	40,456,117.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	13,812,606.00	13,865,294.00	13,870,440.00
46. Apprenticeship Funding	0570	2,608,291.00	2,618,641.00	2,343,600.00
47. Community Day School Additional Funding	3103, 9007	3,090,754.00	3,101,364.00	3,151,152.00

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		Object	July	August	September	October	November	December
A. BEGINNING CASH		April						
B. RECEIPTS		9110	279,977,000.00	820,585,000.00	790,748,000.00	717,526,000.00	528,518,000.00	884,995,000.00
Revenue Limit Sources								
Property Taxes		8020-8079	32,071,000.00	40,796,000.00	0.00	0.00	39,267,000.00	328,587,000.00
Principal Apportionment		8010-8019	241,014,000.00	291,361,000.00	265,488,000.00	124,512,000.00	212,601,000.00	427,491,000.00
Miscellaneous Funds		8080-8099	(4,662,000.00)	(9,268,000.00)	(9,308,000.00)	(6,896,000.00)	(6,549,000.00)	(6,987,000.00)
Federal Revenue		8100-8299	76,699,000.00	26,691,000.00	181,881,000.00	42,972,000.00	37,880,000.00	166,519,000.00
Other State Revenue		8300-8599	181,901,000.00	49,772,000.00	35,060,000.00	172,623,000.00	471,979,000.00	272,311,000.00
Other Local Revenue		8600-8799	2,543,000.00	4,689,000.00	3,347,000.00	8,013,000.00	3,716,000.00	6,815,000.00
Interfund Transfers In		8910-8929	(1,000,000.00)	(8,500,000.00)	(20,200,000.00)	(35,000,000.00)	357,338,000.00	(2,500,000.00)
All Other Financing Sources		8930-8979	0.00	863,000.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue			739,316,000.00	260,051,000.00	244,221,000.00	312,157,000.00	286,879,000.00	255,148,000.00
TOTAL RECEIPTS			1,267,882,000.00	656,455,000.00	700,489,000.00	618,381,000.00	1,403,111,000.00	1,447,384,000.00
C. DISBURSEMENTS								
Certificated Salaries		1000-1999	401,541,000.00	391,098,000.00	463,481,000.00	427,876,000.00	424,911,000.00	388,939,000.00
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	207,645,000.00	119,272,000.00	123,787,000.00	116,458,000.00	109,110,000.00	128,787,000.00
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	1,588,000.00	2,000.00	11,682,000.00	34,311,000.00	343,964,000.00	7,761,000.00
All Other Financing Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/								
Non Expenditures			116,500,000.00	175,920,000.00	174,761,000.00	228,744,000.00	168,649,000.00	183,427,000.00
TOTAL DISBURSEMENTS			727,274,000.00	686,292,000.00	773,711,000.00	807,389,000.00	1,046,634,000.00	708,914,000.00
D. PRIOR YEAR TRANS ACTIONS								
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 TRANS ACTIONS			0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			540,608,000.00	(29,837,000.00)	(73,222,000.00)	(189,008,000.00)	356,477,000.00	738,470,000.00
F. ENDING CASH (A + E)			820,585,000.00	790,748,000.00	717,526,000.00	528,518,000.00	884,995,000.00	1,623,465,000.00
G. ENDING CASH, PLUS ACCRUALS								

ACTUALS THROUGH THE MONTH OF		Object	January	February	March	April	May	June	Accruals	TOTAL
(Enter Month Name)		April								
A. BEGINNING CASH		9110	1 623,466,000.00	1 439,105,000.00	1,170,333,000.00	796,682,000.00	827,466,000.00	796,617,000.00		
B. RECEIPTS										
Revenue Limit Sources										
Property Taxes		8020-8079	84,510,000.00	66,497,000.00	(5,274,000.00)	241,725,000.00	67,082,000.00	3,367,000.00		898,628,000.00
Principal Apportionment		8010-8019	212,601,000.00	16,414,000.00	0.00	261,621,000.00	106,502,000.00	0.00		2,159,605,000.00
Miscellaneous Funds		8080-8099	(6,877,000.00)	(14,159,000.00)	(7,189,000.00)	(7,056,000.00)	(3,066,000.00)	3,030,000.00		(78,987,000.00)
Federal Revenue		8100-8299	30,390,000.00	7,520,000.00	255,116,000.00	4,899,000.00	250,356,000.00	85,217,000.00		1,166,140,000.00
Other State Revenue		8300-8599	153,234,000.00	123,959,000.00	88,991,000.00	255,907,000.00	129,263,000.00	164,252,000.00		2,099,252,000.00
Other Local Revenue		8600-8799	4,424,000.00	11,482,000.00	7,183,000.00	6,203,000.00	22,424,000.00	47,348,000.00		128,187,000.00
Interfund Transfers In		8910-8929	125,092,000.00	30,000,000.00	131,004,000.00	21,090,000.00	8,168,000.00	162,473,000.00		767,965,000.00
All Other Financing Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		863,000.00
Other Receipts/Non-Revenue			266,700,000.00	236,982,000.00	266,439,000.00	264,019,000.00	255,038,000.00	273,166,000.00		3,660,116,000.00
TOTAL RECEIPTS			870,074,000.00	478,695,000.00	736,270,000.00	1,048,408,000.00	835,767,000.00	738,853,000.00	0.00	10,801,769,000.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	429,673,000.00	438,748,000.00	441,213,000.00	450,251,000.00	494,199,000.00	482,238,000.00		5,234,168,000.00
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	125,741,000.00	114,336,000.00	169,246,000.00	143,241,000.00	154,819,000.00	129,250,000.00		1,641,692,000.00
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	142,451,000.00	7,761,000.00	125,480,000.00	68,769,000.00	3,833,000.00	209,529,000.00		957,131,000.00
All Other Financing Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Disbursements/										
Non Expenditures			356,569,000.00	186,622,000.00	373,982,000.00	355,363,000.00	213,765,000.00	256,763,000.00		2,791,065,000.00
TOTAL DISBURSEMENTS			1,054,434,000.00	747,467,000.00	1,109,921,000.00	1,017,624,000.00	866,616,000.00	1,077,780,000.00	0.00	10,624,056,000.00
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
E. NET INCREASE/DECREASE (B - C + D)			(184,360,000.00)	(268,772,000.00)	(373,651,000.00)	30,784,000.00	(30,849,000.00)	(338,927,000.00)	0.00	177,713,000.00
F. ENDING CASH (A + E)			1,439,105,000.00	1,170,333,000.00	796,682,000.00	827,466,000.00	796,617,000.00	457,690,000.00		
G. ENDING CASH, PLUS ACCRUALS										457,690,000.00

2011-12 Cash Flow Projection

July - September 2011

District Name: Los Angeles Unified					
A. BEGINNING CASH	2011				Total
	Object	July	August	September	
9110		457,690,000	408,974,000	339,560,000	
B. REVENUES					
Revenue Limit Sources					
Property Taxes	8020-8079	32,068,000	40,792,000	0	72,860,000
Principal Apportionment	8010-8019	194,702,000	258,889,000	397,962,000	851,553,000
Miscellaneous Funds	8080-8099	(4,196,000)	(8,341,000)	(8,377,000)	(20,914,000)
Federal Revenue	8100-8299	78,766,000	27,432,000	80,633,000	186,831,000
Other State Revenue	8300-8599	173,699,000	47,253,000	33,352,000	254,304,000
Other Local Revenue	8600-8799	2,688,000	4,839,000	3,520,000	11,047,000
TOTAL REVENUES		477,727,000	370,864,000	507,090,000	1,355,681,000
C. EXPENDITURES					
Certificated Salaries	1000-1999	378,894,000	369,043,000	437,352,000	1,185,289,000
Classified Salaries	2000-2999	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0
Books and Supplies	4000-4999	206,379,000	113,293,000	122,154,000	441,826,000
Services and Other Operating Expenditures	5000-5999	0	0	0	0
Capital Outlay	6000-6599	0	0	0	0
Other Outgo (Excluding Indirect Transfers)	7100-7299	0	0	0	0
	7400-7499	0	0	0	0
Other Outgo (Transfers of Direct Costs)	7300-7399	0	0	0	0
TOTAL EXPENDITURES		585,273,000	482,336,000	559,506,000	1,627,115,000
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers In	8910-8929	(1,940,000)	(16,490,000)	(39,188,000)	(57,618,000)
Interfund Transfers Out	7600-7629	1,618,000	0	11,962,000	13,580,000
All Other Financing Sources	8930-8979	0	863,000	0	863,000
All Other Financing Uses	7630-7699	0	0	0	0
Contributions	8980-8999	0	0	0	0
Other Receipts/Non-Revenue		168,961,000	221,867,000	215,202,000	606,030,000
Other Disbursements/Non-Expenditures		106,573,000	164,182,000	161,554,000	432,309,000
TOTAL OTHER FINANCING SOURCES/USES		58,830,000	42,058,000	2,498,000	103,386,000
(B - C + D)		(48,716,000)	(69,414,000)	(49,918,000)	(168,048,000)
E. BALANCE SHEET ACCOUNTS					
Accounts Receivable	9200	0	0	0	0
Accounts Payable	9500	0	0	0	0
NET BALANCE SHEET ACCOUNTS		0	0	0	0
NET INCREASE/DECREASE					
(B - C + D + E)		(48,716,000)	(69,414,000)	(49,918,000)	
G. ENDING CASH (A + F)					
		408,974,000	339,560,000	289,642,000	289,642,000

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
THIRD INTERIM FINANCIAL REPORT
2010-11**

RECEIPTS	Revenues and other receipts are primarily based on 2010-11 Actuals to April 2011 and projected forward based on scheduled release of apportionments and property taxes, as well as expected receipt of various categorical programs.
DISBURSEMENTS	Disbursements are projected based on Actuals from July 2010 to April 2011.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals to April 2011 and projected salaries and benefits for the rest of the year. The totals also reflect projected higher disbursements for health and benefit costs for the second half of the fiscal year.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on 2010-11 Actuals to April 2011 and 2009-10 prior years actual. This category also includes Capital Outlay.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available 2010-11 data. Interfund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds and Cafeteria Fund.