LOS ANGELES UNIFIED
SCHOOL DISTRICT

2013-14

Financial Statement Projections of Fund and Cash Balances

June 2, 2014

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	3,055,860,317.00	4,353,130,732.00	3,322,788,085.25	4,318,223,399.00	(34,907,333.00)	-0.8%
2) Federal Revenue		8100-8299	726,151,622.00	729,294,893.00	431,864,200.15	567,664,700.00	(161,630,193.00)	-22.2%
3) Other State Revenue		8300-8599	2,119,468,876.00	842,171,771.00	591,060,364.31	822,527,869.00	(19,643,902.00)	-2.3%
4) Other Local Revenue		8600-8799	141,338,994.00	140,987,858.00	79,723,544.77	113,941,624.00	(27,046,234.00)	-19.2%
5) TOTAL, REVENUES			6,042,819,809.00	6,065,585,254.00	4,425,436,194.48	5,822,357,592.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,582,171,204.00	2,641,569,919.00	2,119,810,718.71	2,596,012,037.00	45,557,882.00	1.7%
2) Classified Salaries		2000-2999	804,357,931.00	829,534,323.00	664,303,205.68	798,126,436.00	31,407,887.00	3.8%
3) Employee Benefits		3000-3999	1,374,157,139.00	1,395,138,188.00	1,109,260,639.44	1,338,968,387.00	56,169,801.00	4.0%
4) Books and Supplies		4000-4999	504,700,829.79	470,009,136.00	109,987,106.72	214,121,787.09	255,887,348.91	54.4%
5) Services and Other Operating Expenditures		5000-5999	729,557,456.45	721,845,481.00	391,078,202.17	714,158,811.00	7,686,670.00	1.1%
6) Capital Outlay		6000-6999	30,579,185.24	50,397,007.00	609,580.27	11,230,971.00	39,166,036.00	77.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,336,474.00	2,426,866.00	996,664.99	2,091,898.00	334,968.00	13.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,103,018.00)	(15,142,606.00)	(2,991,327.36)	(17,456,117.00)	2,313,511.00	-15.3%
9) TOTAL, EXPENDITURES			6,012,757,201.48	6,095,778,314.00	4,393,054,790.62	5,657,254,210.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,062,607.52	(30,193,060.00)	32,381,403.86	165,103,381.91		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	21,378,228.00	23,402,477.00	21,627,993.03	22,816,746.00	(585,731.00)	-2.5%
b) Transfers Out		7600-7629	208,914,046.00	209,884,089.00	41,190,285.95	126,282,800.00	83,601,289.00	39.8%
2) Other Sources/Uses								
a) Sources		8930-8979	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
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			(186,735,818.00)	(185,681,612.00)	(18,717,404.43)	(102,621,054.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(156,673,210.48)	(215,874,672.00)	13,663,999.43	62,482,327.91		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	686,806,777.62	686,806,777.62		686,806,777.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	(94,089,942.99)		(94,089,942.99)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			686,806,777.62	592,716,834.63		592,716,834.63		
d) Other Restatements		9795	(48,116,135.14)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,690,642.48	592,716,834.63		592,716,834.63		
2) Ending Balance, June 30 (E + F1e)			482,017,432.00	376,842,162.63		655,199,162.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,705,043.00	2,672,987.00		2,672,986.75		
Stores		9712	8,525,884.00	15,817,843.50		15,817,843.96		
Prepaid Expenditures		9713	0.00	22,463.00		22,463.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	78,770,095.00	30,834,100.00		198,926,796.60		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	279,947,900.00	262,118,989.13		320,955,929.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	46,692,730.00	0.00		51,427,362.90		

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LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,562,528,328.00	2,800,587,177.00	2,328,701,530.00	3,037,967,610.00	237,380,433.00	8.5%
Education Protection Account State Aid - Current Year		8012	518,223,719.00	562,932,385.00	385,201,501.00	510,034,892.00	(52,897,493.00)	-9.4%
Charter Schools General Purpose Entitlement - State Aid		8015	163,474,539.00	133,063,114.00	(34,474.66)	0.00	(133,063,114.00)	-100.0%
State Aid - Prior Years		8019	0.00	0.00	(79,588,050.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,168,867.00	7,173,822.00	3,349,928.66	6,699,857.00	(473,965.00)	-6.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,996,526.00	5,996,526.00	5,401,011.50	5,400,936.00	(595,590.00)	-9.9%
County & District Taxes								
Secured Roll Taxes		8041	780,586,826.00	854,053,809.00	756,223,297.40	836,294,000.00	(17,759,809.00)	-2.1%
Unsecured Roll Taxes		8042	32,808,909.00	32,808,909.00	33,891,636.54	33,891,637.00	1,082,728.00	3.3%
Prior Years' Taxes		8043	52,580,202.00	65,420,741.00	3,711,389.48	2,494,330.00	(62,926,411.00)	-96.2%
Supplemental Taxes		8044	13,687,314.00	14,742,932.00	12,256,007.63	15,288,966.00	546,034.00	3.7%
Education Revenue Augmentation Fund (ERAF)		8045	(3,827,346.00)	(5,434,080.00)	13,115,368.82	38,244,285.00	43,678,365.00	-803.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	56,106,425.00	27,866,710.00	41,732,980.66	27,926,719.00	60,009.00	0.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(2,816,720.68)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	34.00	6.00	3.12	32.00	26.00	433.3%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	(17.00)	(3.00)	(1.56)	(16.00)	(13.00)	433.3%
Subtotal, LCFF/Revenue Limit Sources			3,189,334,326.00	4,499,212,048.00	3,501,145,407.91	4,514,243,248.00	15,031,200.00	0.3%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(170,315,482.00)	0.00	(55,075,570.00)	(55,590,689.00)	(55,590,689.00)	New
Continuation Education ADA Transfer	2200	8091	20,540,232.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	149,775,250.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,661,305.00	2,215,114.00	0.00	0.00	(2,215,114.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(136,135,314.00)	(148,296,430.00)	(123,281,752.66)	(140,429,160.00)	7,867,270.00	-5.3%
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, LCFF/REVENUE LIMIT SOURCES			3,055,860,317.00	4,353,130,732.00	3,322,788,085.25	4,318,223,399.00	(34,907,333.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	132,842,930.00	126,568,968.00	114,896,158.00	120,434,491.00	(6,134,477.00)	-4.8%
Special Education Discretionary Grants		8182	27,069,727.00	29,941,845.00	13,607,939.60	26,165,092.00	(3,776,753.00)	-12.6%
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	16,310.00	124,529.00	112,706.00	81,530.00	(42,999.00)	-34.5%
Interagency Contracts Between LEAs		8285	646,605.00	4,826,431.00	1,657,756.16	3,178,154.00	(1,648,277.00)	-34.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	306,510,684.00	301,615,898.00	180,603,435.00	237,873,488.00	(63,742,410.00)	-21.1%

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NCLB: Title I, Part D, Local Delinquent Program	3025	8290	998,414.00	1,299,338.00	755,996.74	1,139,371.00	(159,967.00)	-12.3%
NCLB: Title II, Part A, Teacher Quality	4035	8290	47,762,020.00	48,085,430.00	39,888,371.89	43,115,620.00	(4,969,810.00)	-10.3%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	22,726,845.00	19,944,491.00	12,043,799.93	16,087,349.00	(3,857,142.00)	-19.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	33,517,427.00	54,923,779.00	24,690,697.82	44,542,725.00	(10,381,054.00)	-18.9%
Vocational and Applied Technology Education	3500-3699	8290	5,704,097.00	6,430,831.00	(4,406,021.77)	5,299,137.00	(1,131,694.00)	-17.6%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	148,356,563.00	135,533,353.00	48,013,360.78	69,747,743.00	(65,785,610.00)	-48.5%
TOTAL, FEDERAL REVENUE			726,151,622.00	729,294,893.00	431,864,200.15	567,664,700.00	(161,630,193.00)	-22.2%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	(41,914.80)	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	360,754,176.00	361,043,746.00	280,337,749.00	354,726,710.00	(6,317,036.00)	-1.7%
Prior Years	6500	8319	0.00	0.00	(397,968.20)	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,921,358.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	115,098,694.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	41,839,604.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	64,285,757.00	5,793,410.00	4,626,980.00	5,640,924.00	(152,486.00)	-2.6%
All Other State Apportionments - Prior Years	All Other	8319	11,380.00	11,380.00	87,266.80	0.00	(11,380.00)	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	151,231,852.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	24,549,843.00	18,712,940.00	18,726,623.00	18,726,623.00	13,683.00	0.1%
Lottery - Unrestricted and Instructional Materi		8560	98,277,256.00	99,585,486.00	58,990,291.75	107,667,424.00	8,081,938.00	8.1%
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%
After School Education and Safety (ASES)	6010	8590	75,358,261.00	78,559,064.00	72,139,954.10	75,239,214.00	(3,319,850.00)	-4.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,298,277.00	3,400,962.00	1,403,149.01	1,387,318.00	(2,013,644.00)	-59.2%
Healthy Start	6240	8590	233,425.00	181,170.00	181,169.32	181,170.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	71,247,600.00	71,247,600.00	(2,387,473.25)	66,954,627.00	(4,292,973.00)	-6.0%
All Other State Revenue	All Other	8590	1,076,011,393.00	203,636,013.00	157,394,537.58	192,003,859.00	(11,632,154.00)	-5.7%
TOTAL, OTHER STATE REVENUE			2,119,468,876.00	842,171,771.00	591,060,364.31	822,527,869.00	(19,643,902.00)	-2.3%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	300,000.00	300,000.00	0.00	497,000.00	197,000.00	65.7%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	882.80	0.00	0.00	0.0%
All Other Sales		8639	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Leases and Rentals		8650	11,202,000.00	11,212,000.00	13,535,236.49	14,903,117.00	3,691,117.00	32.9%
Interest		8660	17,521,000.00	17,521,000.00	3,088,741.14	12,268,450.00	(5,252,550.00)	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	148,752.00	161,002.00	399,323.80	420,000.00	258,998.00	160.9%
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	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	25,772,841.00	25,737,966.00	23,092,899.46	27,382,614.00	1,644,648.00	6.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	17.00	3.00	1.56	16.00	13.00	433.3%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	86,111,923.00	85,773,426.00	39,354,378.79	58,335,427.00	(27,437,999.00)	-32.0%
Tuition		8710	207,461.00	207,461.00	54,468.00	60,000.00	(147,461.00)	-71.1%
All Other Transfers In		8781-8783	0.00	0.00	197,612.73	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			141,338,994.00	140,987,858.00	79,723,544.77	113,941,624.00	(27,046,234.00)	-19.2%
TOTAL, REVENUES			6,042,819,809.00	6,065,585,254.00	4,425,436,194.48	5,822,357,592.00	(243,227,662.00)	-4.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,016,781,110.00	2,013,101,634.00	1,681,040,842.93	2,016,352,190.00	(3,250,556.00)	-0.2%
Certificated Pupil Support Salaries		1200	216,325,389.00	225,692,948.00	163,118,505.81	203,679,734.00	22,013,214.00	9.8%
Certificated Supervisors' and Administrators' Salaries		1300	251,926,808.00	283,537,321.00	192,931,918.43	272,350,310.00	11,187,011.00	3.9%
Other Certificated Salaries		1900	97,137,897.00	119,238,016.00	82,719,451.54	103,629,803.00	15,608,213.00	13.1%
TOTAL, CERTIFICATED SALARIES			2,582,171,204.00	2,641,569,919.00	2,119,810,718.71	2,596,012,037.00	45,557,882.00	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	208,041,940.00	208,806,372.00	173,043,272.81	203,283,904.00	5,522,468.00	2.6%
Classified Support Salaries		2200	278,088,484.00	283,455,653.00	224,315,208.59	265,388,666.00	18,066,987.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	19,809,203.00	20,828,653.00	17,818,189.55	21,662,457.00	(833,804.00)	-4.0%
Clerical, Technical and Office Salaries		2400	207,905,814.00	217,945,027.00	177,119,043.05	210,172,740.00	7,772,287.00	3.6%
Other Classified Salaries		2900	90,512,490.00	98,498,618.00	72,007,491.68	97,618,669.00	879,949.00	0.9%
TOTAL, CLASSIFIED SALARIES			804,357,931.00	829,534,323.00	664,303,205.68	798,126,436.00	31,407,887.00	3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	205,298,323.00	213,451,448.00	170,147,337.49	208,461,692.00	4,989,756.00	2.3%
PERS		3201-3202	100,127,478.00	102,024,182.00	83,351,771.48	98,253,343.00	3,770,839.00	3.7%
OASDI/Medicare/Alternative		3301-3302	98,820,118.00	103,268,565.00	79,548,532.43	95,966,450.00	7,302,115.00	7.1%
Health and Welfare Benefits		3401-3402	538,791,425.00	552,418,922.00	464,289,230.18	554,468,505.00	(2,049,583.00)	-0.4%
Unemployment Insurance		3501-3502	42,783,442.00	23,093,199.00	1,399,575.11	5,346,084.00	17,747,115.00	76.8%
Workers' Compensation		3601-3602	89,591,243.00	93,449,602.00	83,038,632.21	106,659,034.00	(13,209,432.00)	-14.1%
OPEB, Allocated		3701-3702	230,757,580.00	237,965,050.00	215,252,183.44	256,986,826.00	(19,021,776.00)	-8.0%
OPEB, Active Employees		3751-3752	53,141,796.00	54,261,165.00	0.00	0.00	54,261,165.00	100.0%
PERS Reduction		3801-3802	2,030,550.00	2,034,150.00	0.00	0.00	2,034,150.00	100.0%
Other Employee Benefits		3901-3902	12,815,184.00	13,171,905.00	12,233,377.10	12,826,453.00	345,452.00	2.6%
TOTAL, EMPLOYEE BENEFITS			1,374,157,139.00	1,395,138,188.00	1,109,260,639.44	1,338,968,387.00	56,169,801.00	4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	26,309,100.00	49,745,403.00	22,371,164.60	47,871,895.00	1,873,508.00	3.8%
Books and Other Reference Materials		4200	237,537.00	1,054,603.00	350,988.34	635,351.00	419,252.00	39.8%
Materials and Supplies		4300	466,059,148.79	383,048,002.00	78,284,894.58	145,580,307.68	237,467,694.32	62.0%
Noncapitalized Equipment		4400	11,376,177.00	35,851,112.00	8,949,069.12	19,970,329.41	15,880,782.59	44.3%
Food		4700	718,867.00	310,016.00	30,990.08	63,904.00	246,112.00	79.4%
TOTAL, BOOKS AND SUPPLIES			504,700,829.79	470,009,136.00	109,987,106.72	214,121,787.09	255,887,348.91	54.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	90,451,389.00	100,657,856.00	108,218,596.79	317,014,159.00	(216,356,303.00)	-214.9%
Travel and Conferences		5200	6,831,843.00	9,749,708.00	6,781,899.80	8,582,140.00	1,167,568.00	12.0%
Dues and Memberships		5300	617,127.00	1,087,141.00	792,699.19	1,141,854.00	(54,713.00)	-5.0%
Insurance		5400-5450	28,566,410.00	28,571,238.00	7,512,222.13	44,147,400.00	(15,576,162.00)	-54.5%
Operations and Housekeeping Services		5500	121,708,545.00	123,591,331.00	63,068,590.75	125,765,501.00	(2,174,170.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,188,489.00	20,958,072.00	14,115,116.51	19,568,777.00	1,389,295.00	6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(1,888,193.53)	(1,981,919.00)	1,981,919.00	New
Professional/Consulting Services and Operating Expenditures		5800	434,024,731.45	411,520,482.00	169,817,079.78	170,200,244.00	241,320,238.00	58.6%
Communications		5900	25,168,922.00	25,709,653.00	22,660,190.75	29,720,655.00	(4,011,002.00)	-15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			729,557,456.45	721,845,481.00	391,078,202.17	714,158,811.00	7,686,670.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	54,000.00	54,000.00	0.00	0.00	54,000.00	100.0%
Land Improvements		6170	382,685.00	526,881.00	0.00	130,707.00	396,174.00	75.2%
Buildings and Improvements of Buildings		6200	24,533,167.00	39,918,687.00	14,837.24	4,510,281.00	35,408,406.00	88.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,583,634.24	6,213,353.00	594,743.03	6,400,103.00	(186,750.00)	-3.0%
Equipment Replacement		6500	2,025,699.00	3,684,086.00	0.00	189,880.00	3,494,206.00	94.8%
TOTAL, CAPITAL OUTLAY			30,579,185.24	50,397,007.00	609,580.27	11,230,971.00	39,166,036.00	77.7%
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	220,466.00	220,466.00	51,282.59	51,283.00	169,183.00	76.7%
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	1,003,008.00	1,093,400.00	945,382.40	1,093,400.00	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	65,942.00	(65,942.00)	New
Other Debt Service - Principal		7439	1,113,000.00	1,113,000.00	0.00	881,273.00	231,727.00	20.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,336,474.00	2,426,866.00	996,664.99	2,091,898.00	334,968.00	13.8%
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	(15,103,018.00)	(15,142,606.00)	(2,991,327.36)	(17,456,117.00)	2,313,511.00	-15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,103,018.00)	(15,142,606.00)	(2,991,327.36)	(17,456,117.00)	2,313,511.00	-15.3%
TOTAL, EXPENDITURES			6,012,757,201.48	6,095,778,314.00	4,393,054,790.62	5,657,254,210.09	438,524,103.91	7.2%

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	15,200,000.00	16,900,653.00	16,900,653.00	16,900,653.00	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	6,178,228.00	6,501,824.00	4,727,340.03	5,916,093.00	(585,731.00)	-9.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,378,228.00	23,402,477.00	21,627,993.03	22,816,746.00	(585,731.00)	-2.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	34,441,799.00	35,411,567.00	0.00	28,755,782.00	6,655,785.00	18.8%
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	62,914,255.00	62,914,530.00	0.00	52,211,193.00	10,703,337.00	17.0%
Other Authorized Interfund Transfers Out		7619	111,557,992.00	111,557,992.00	41,190,285.95	45,315,825.00	66,242,167.00	59.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,914,046.00	209,884,089.00	41,190,285.95	126,282,800.00	83,601,289.00	39.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	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	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
(c) TOTAL, SOURCES			800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
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)			(186,735,818.00)	(185,681,612.00)	(18,717,404.43)	(102,621,054.00)	(83,060,558.00)	-44.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	2,885,544,835.00	4,353,130,732.00	3,322,788,085.25	4,318,223,399.00	(34,907,333.00)	-0.8%
2) Federal Revenue		8100-8299	20,936,548.00	20,322,727.00	11,968,003.94	19,961,642.00	(361,085.00)	-1.8%
3) Other State Revenue		8300-8599	1,242,410,037.00	106,657,694.00	79,742,275.10	111,337,091.00	4,679,397.00	4.4%
4) Other Local Revenue		8600-8799	101,412,861.00	102,044,173.00	70,148,127.17	96,739,946.00	(5,304,227.00)	-5.2%
5) TOTAL, REVENUES			4,250,304,281.00	4,582,155,326.00	3,484,646,491.46	4,546,262,078.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,794,043,129.00	1,820,581,627.00	1,506,804,521.51	1,822,842,134.00	(2,260,507.00)	-0.1%
2) Classified Salaries		2000-2999	421,065,302.00	460,947,951.00	382,790,666.70	454,642,558.00	6,305,393.00	1.4%
3) Employee Benefits		3000-3999	861,260,110.00	896,616,853.00	743,643,939.36	891,124,954.00	5,491,899.00	0.6%
4) Books and Supplies		4000-4999	91,435,340.12	132,492,310.00	68,439,744.94	107,217,630.41	25,274,679.59	19.1%
5) Services and Other Operating Expenditures		5000-5999	215,793,717.00	335,224,061.00	154,946,120.58	367,886,192.00	(32,662,131.00)	-9.7%
6) Capital Outlay		6000-6999	26,487,196.00	28,531,802.00	301,062.63	6,063,237.00	22,468,565.00	78.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,336,474.00	2,426,866.00	996,664.99	2,091,898.00	334,968.00	13.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(83,438,506.00)	(83,214,534.00)	(14,957,883.31)	(72,198,693.82)	(11,015,840.18)	13.2%
9) TOTAL, EXPENDITURES			3,328,982,762.12	3,593,606,936.00	2,842,964,837.40	3,579,669,909.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			921,321,518.88	988,548,390.00	641,681,654.06	966,592,168.41		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	21,378,228.00	18,572,961.00	18,572,961.00	18,572,961.00	0.00	0.0%
b) Transfers Out		7600-7629	208,914,046.00	209,884,089.00	41,190,285.95	126,282,800.00	83,601,289.00	39.8%
2) Other Sources/Uses								
a) Sources		8930-8979	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(832,767,557.00)	(906,277,204.90)	(755,631,058.00)	(856,733,988.50)	49,543,216.40	-5.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,019,503,375.00)	(1,096,788,332.90)	(777,403,494.46)	(963,598,827.50)		

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)			(98,181,856.12)	(108,239,942.90)	(135,721,840.40)	2,993,340.91		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	547,368,968.02	547,368,968.02		547,368,968.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	(94,089,942.99)		(94,089,942.99)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			547,368,968.02	453,279,025.03		453,279,025.03		
d) Other Restatements		9795	(46,942,745.90)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			500,426,222.12	453,279,025.03		453,279,025.03		
2) Ending Balance, June 30 (E + F1e)			402,244,366.00	345,039,082.13		456,272,365.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,705,043.00	2,672,987.00		2,672,986.75		
Stores		9712	7,522,913.00	14,848,863.00		15,817,843.96		
Prepaid Expenditures		9713	0.00	22,463.00		22,463.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	279,947,900.00	262,118,989.13		320,955,929.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	46,692,730.00	0.00		51,427,362.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,562,528,328.00	2,800,587,177.00	2,328,701,530.00	3,037,967,610.00	237,380,433.00	8.5%
Education Protection Account State Aid - Current Year		8012	518,223,719.00	562,932,385.00	385,201,501.00	510,034,892.00	(52,897,493.00)	-9.4%
Charter Schools General Purpose Entitlement - State Aid		8015	163,474,539.00	133,063,114.00	(34,474.66)	0.00	(133,063,114.00)	-100.0%
State Aid - Prior Years		8019	0.00	0.00	(79,588,050.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,168,867.00	7,173,822.00	3,349,928.66	6,699,857.00	(473,965.00)	-6.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,996,526.00	5,996,526.00	5,401,011.50	5,400,936.00	(595,590.00)	-9.9%
County & District Taxes								
Secured Roll Taxes		8041	780,586,826.00	854,053,809.00	756,223,297.40	836,294,000.00	(17,759,809.00)	-2.1%
Unsecured Roll Taxes		8042	32,808,909.00	32,808,909.00	33,891,636.54	33,891,637.00	1,082,728.00	3.3%
Prior Years' Taxes		8043	52,580,202.00	65,420,741.00	3,711,389.48	2,494,330.00	(62,926,411.00)	-96.2%
Supplemental Taxes		8044	13,687,314.00	14,742,932.00	12,256,007.63	15,288,966.00	546,034.00	3.7%
Education Revenue Augmentation Fund (ERAF)		8045	(3,827,346.00)	(5,434,080.00)	13,115,368.82	38,244,285.00	43,678,365.00	-803.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	56,106,425.00	27,866,710.00	41,732,980.66	27,926,719.00	60,009.00	0.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(2,816,720.68)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	34.00	6.00	3.12	32.00	26.00	433.3%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	(17.00)	(3.00)	(1.56)	(16.00)	(13.00)	433.3%
Subtotal, LCFF/Revenue Limit Sources			3,189,334,326.00	4,499,212,048.00	3,501,145,407.91	4,514,243,248.00	15,031,200.00	0.3%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(170,315,482.00)	0.00	(55,075,570.00)	(55,590,689.00)	(55,590,689.00)	New
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,661,305.00	2,215,114.00	0.00	0.00	(2,215,114.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(136,135,314.00)	(148,296,430.00)	(123,281,752.66)	(140,429,160.00)	7,867,270.00	-5.3%
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, LCFF/REVENUE LIMIT SOURCES			2,885,544,835.00	4,353,130,732.00	3,322,788,085.25	4,318,223,399.00	(34,907,333.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	20,936,548.00	20,322,727.00	11,968,003.94	19,961,642.00	(361,085.00)	-1.8%
TOTAL, FEDERAL REVENUE			20,936,548.00	20,322,727.00	11,968,003.94	19,961,642.00	(361,085.00)	-1.8%
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	61,297,195.00	2,804,848.00	2,212,131.00	2,608,291.00	(196,557.00)	-7.0%
All Other State Apportionments - Prior Years	All Other	8319	11,380.00	11,380.00	87,266.80	0.00	(11,380.00)	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	151,231,852.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	24,549,843.00	18,712,940.00	18,726,623.00	18,726,623.00	13,683.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	79,132,336.00	80,185,716.00	55,661,071.18	84,292,508.00	4,106,792.00	5.1%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	926,187,431.00	4,942,810.00	3,055,183.12	5,709,669.00	766,859.00	15.5%
TOTAL, OTHER STATE REVENUE			1,242,410,037.00	106,657,694.00	79,742,275.10	111,337,091.00	4,679,397.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	300,000.00	300,000.00	0.00	497,000.00	197,000.00	65.7%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	882.80	0.00	0.00	0.0%
All Other Sales		8639	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Leases and Rentals		8650	11,202,000.00	11,212,000.00	13,535,236.49	14,903,117.00	3,691,117.00	32.9%
Interest		8660	17,520,000.00	17,520,000.00	3,087,643.35	12,267,000.00	(5,253,000.00)	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	148,752.00	161,002.00	399,323.80	420,000.00	258,998.00	160.9%
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	25,772,841.00	25,737,966.00	23,092,899.46	27,382,614.00	1,644,648.00	6.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	17.00	3.00	1.56	16.00	13.00	433.3%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	46,394,251.00	47,038,202.00	29,834,526.98	41,195,199.00	(5,843,003.00)	-12.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	197,612.73	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			101,412,861.00	102,044,173.00	70,148,127.17	96,739,946.00	(5,304,227.00)	-5.2%
TOTAL, REVENUES			4,250,304,281.00	4,582,155,326.00	3,484,646,491.46	4,546,262,078.00	(35,893,248.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,490,284,180.00	1,474,989,182.00	1,274,013,728.63	1,495,428,508.00	(20,439,326.00)	-1.4%
Certificated Pupil Support Salaries		1200	103,437,686.00	110,269,477.00	74,625,225.40	96,469,479.00	13,799,998.00	12.5%
Certificated Supervisors' and Administrators' Salaries		1300	180,369,574.00	192,415,872.00	130,849,798.69	194,630,802.00	(2,214,930.00)	-1.2%
Other Certificated Salaries		1900	19,951,689.00	42,907,096.00	27,315,768.79	36,313,345.00	6,593,751.00	15.4%
TOTAL, CERTIFICATED SALARIES			1,794,043,129.00	1,820,581,627.00	1,506,804,521.51	1,822,842,134.00	(2,260,507.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,879,999.00	4,855,295.00	2,848,396.24	4,207,832.00	647,463.00	13.3%
Classified Support Salaries		2200	192,451,193.00	221,516,319.00	184,748,933.42	214,732,377.00	6,783,942.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	15,467,038.00	17,812,043.00	15,400,258.82	18,694,998.00	(882,955.00)	-5.0%
Clerical, Technical and Office Salaries		2400	165,321,814.00	168,842,003.00	146,044,671.14	174,150,291.00	(5,308,288.00)	-3.1%
Other Classified Salaries		2900	43,945,258.00	47,922,291.00	33,748,407.08	42,857,060.00	5,065,231.00	10.6%
TOTAL, CLASSIFIED SALARIES			421,065,302.00	460,947,951.00	382,790,666.70	454,642,558.00	6,305,393.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	139,494,639.00	142,336,462.00	121,965,209.86	147,570,693.00	(5,234,231.00)	-3.7%
PERS		3201-3202	57,275,836.00	61,909,639.00	53,384,638.36	62,396,555.00	(486,916.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	53,822,464.00	58,736,589.00	49,462,109.31	59,056,820.00	(320,231.00)	-0.5%
Health and Welfare Benefits		3401-3402	332,749,612.00	358,360,924.00	307,027,804.51	363,969,881.00	(5,608,957.00)	-1.6%
Unemployment Insurance		3501-3502	28,132,111.00	14,208,430.00	954,797.71	3,894,028.00	10,314,402.00	72.6%
Workers' Compensation		3601-3602	57,785,676.00	60,624,342.00	56,490,681.74	72,722,505.00	(12,098,163.00)	-20.0%
OPEB, Allocated		3701-3702	140,099,047.00	147,084,274.00	142,357,718.38	168,698,907.00	(21,614,633.00)	-14.7%
OPEB, Active Employees		3751-3752	37,245,119.00	38,340,366.00	0.00	0.00	38,340,366.00	100.0%
PERS Reduction		3801-3802	1,840,422.00	1,844,022.00	0.00	0.00	1,844,022.00	100.0%
Other Employee Benefits		3901-3902	12,815,184.00	13,171,805.00	12,000,979.49	12,815,565.00	356,240.00	2.7%
TOTAL, EMPLOYEE BENEFITS			861,260,110.00	896,616,853.00	743,643,939.36	891,124,954.00	5,491,899.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,164,180.00	24,831,079.00	17,489,795.14	19,989,074.00	4,842,005.00	19.5%
Books and Other Reference Materials		4200	135,537.00	272,228.00	153,019.79	269,586.00	2,642.00	1.0%
Materials and Supplies		4300	77,046,333.12	91,357,116.00	48,059,262.64	80,032,762.00	11,324,354.00	12.4%
Noncapitalized Equipment		4400	7,058,564.00	16,000,558.00	2,713,548.73	6,885,812.41	9,114,745.59	57.0%
Food		4700	30,726.00	31,329.00	24,118.64	40,396.00	(9,067.00)	-28.9%
TOTAL, BOOKS AND SUPPLIES			91,435,340.12	132,492,310.00	68,439,744.94	107,217,630.41	25,274,679.59	19.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	1,000.00	31,926,963.69	45,731,694.00	(45,730,694.00)	#########
Travel and Conferences		5200	2,505,739.00	1,653,224.00	2,763,667.93	3,438,966.00	(1,785,742.00)	-108.0%
Dues and Memberships		5300	607,127.00	944,923.00	741,651.63	1,055,438.00	(110,515.00)	-11.7%
Insurance		5400-5450	28,566,410.00	28,571,238.00	7,511,926.13	44,147,154.00	(15,575,916.00)	-54.5%
Operations and Housekeeping Services		5500	121,368,685.00	123,336,506.00	63,008,735.74	125,696,450.00	(2,359,944.00)	-1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,112,014.00	14,602,586.00	10,270,058.64	14,814,586.00	(212,000.00)	-1.5%
Transfers of Direct Costs		5710	(89,490,064.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(1,888,193.53)	(1,981,919.00)	1,981,919.00	New
Professional/Consulting Services and Operating Expenditures		5800	111,949,194.00	141,478,183.00	17,968,033.81	105,833,084.00	35,645,099.00	25.2%
Communications		5900	24,174,612.00	24,636,401.00	22,643,276.54	29,150,739.00	(4,514,338.00)	-18.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			215,793,717.00	335,224,061.00	154,946,120.58	367,886,192.00	(32,662,131.00)	-9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	29,000.00	32,000.00	0.00	0.00	32,000.00	100.0%
Land Improvements		6170	381,685.00	515,573.00	0.00	124,372.00	391,201.00	75.9%
Buildings and Improvements of Buildings		6200	23,737,702.00	23,840,605.00	0.00	4,339,739.00	19,500,866.00	81.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,044,266.00	2,999,081.00	301,062.63	1,409,246.00	1,589,835.00	53.0%
Equipment Replacement		6500	294,543.00	1,144,543.00	0.00	189,880.00	954,663.00	83.4%
TOTAL, CAPITAL OUTLAY			26,487,196.00	28,531,802.00	301,062.63	6,063,237.00	22,468,565.00	78.7%
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	220,466.00	220,466.00	51,282.59	51,283.00	169,183.00	76.7%
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	1,003,008.00	1,093,400.00	945,382.40	1,093,400.00	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	65,942.00	(65,942.00)	New
Other Debt Service - Principal		7439	1,113,000.00	1,113,000.00	0.00	881,273.00	231,727.00	20.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,336,474.00	2,426,866.00	996,664.99	2,091,898.00	334,968.00	13.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(68,335,488.00)	(68,071,928.00)	(11,966,555.95)	(54,742,576.82)	(13,329,351.18)	19.6%
Transfers of Indirect Costs - Interfund		7350	(15,103,018.00)	(15,142,606.00)	(2,991,327.36)	(17,456,117.00)	2,313,511.00	-15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(83,438,506.00)	(83,214,534.00)	(14,957,883.31)	(72,198,693.82)	(11,015,840.18)	13.2%
TOTAL, EXPENDITURES			3,328,982,762.12	3,593,606,936.00	2,842,964,837.40	3,579,669,909.59	13,937,026.41	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	15,200,000.00	16,900,653.00	16,900,653.00	16,900,653.00	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	6,178,228.00	1,672,308.00	1,672,308.00	1,672,308.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,378,228.00	18,572,961.00	18,572,961.00	18,572,961.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	34,441,799.00	35,411,567.00	0.00	28,755,782.00	6,655,785.00	18.8%
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	62,914,255.00	62,914,530.00	0.00	52,211,193.00	10,703,337.00	17.0%
Other Authorized Interfund Transfers Out		7619	111,557,992.00	111,557,992.00	41,190,285.95	45,315,825.00	66,242,167.00	59.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,914,046.00	209,884,089.00	41,190,285.95	126,282,800.00	83,601,289.00	39.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	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	800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
(c) TOTAL, SOURCES			800,000.00	800,000.00	844,888.49	845,000.00	45,000.00	5.6%
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	(832,767,557.00)	(897,653,242.90)	(755,631,058.00)	(856,733,988.50)	40,919,254.40	-4.6%
Contributions from Restricted Revenues		8990	0.00	(8,623,962.00)	0.00	0.00	8,623,962.00	-100.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(832,767,557.00)	(906,277,204.90)	(755,631,058.00)	(856,733,988.50)	49,543,216.40	-5.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,019,503,375.00)	(1,096,788,332.90)	(777,403,494.46)	(963,598,827.50)	133,189,505.40	-12.1%

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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	170,315,482.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	705,215,074.00	708,972,166.00	419,896,196.21	547,703,058.00	(161,269,108.00)	-22.7%
3) Other State Revenue		8300-8599	877,058,839.00	735,514,077.00	511,318,089.21	711,190,778.00	(24,323,299.00)	-3.3%
4) Other Local Revenue		8600-8799	39,926,133.00	38,943,685.00	9,575,417.60	17,201,678.00	(21,742,007.00)	-55.8%
5) TOTAL, REVENUES			1,792,515,528.00	1,483,429,928.00	940,789,703.02	1,276,095,514.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	788,128,075.00	820,988,292.00	613,006,197.20	773,169,903.00	47,818,389.00	5.8%
2) Classified Salaries		2000-2999	383,292,629.00	368,586,372.00	281,512,538.98	343,483,878.00	25,102,494.00	6.8%
3) Employee Benefits		3000-3999	512,897,029.00	498,521,335.00	365,616,700.08	447,843,433.00	50,677,902.00	10.2%
4) Books and Supplies		4000-4999	413,265,489.67	337,516,826.00	41,547,361.78	106,904,156.68	230,612,669.32	68.3%
5) Services and Other Operating Expenditures		5000-5999	513,763,739.45	386,621,420.00	236,132,081.59	346,272,619.00	40,348,801.00	10.4%
6) Capital Outlay		6000-6999	4,091,989.24	21,865,205.00	308,517.64	5,167,734.00	16,697,471.00	76.4%
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	68,335,488.00	68,071,928.00	11,966,555.95	54,742,576.82	13,329,351.18	19.6%
9) TOTAL, EXPENDITURES			2,683,774,439.36	2,502,171,378.00	1,550,089,953.22	2,077,584,300.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(891,258,911.36)	(1,018,741,450.00)	(609,300,250.20)	(801,488,786.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	4,829,516.00	3,055,032.03	4,243,785.00	(585,731.00)	-12.1%
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	832,767,557.00	906,277,204.90	755,631,058.00	856,733,988.50	(49,543,216.40)	-5.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			832,767,557.00	911,106,720.90	758,686,090.03	860,977,773.50		

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)			(58,491,354.36)	(107,634,729.10)	149,385,839.83	59,488,987.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	139,437,809.60	139,437,809.60		139,437,809.60	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)			139,437,809.60	139,437,809.60		139,437,809.60		
d) Other Restatements		9795	(1,173,389.24)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,264,420.36	139,437,809.60		139,437,809.60		
2) Ending Balance, June 30 (E + F1e)			79,773,066.00	31,803,080.50		198,926,796.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,002,971.00	968,980.50		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	78,770,095.00	30,834,100.00		198,926,796.60		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	20,540,232.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	149,775,250.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/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, LCFF/REVENUE LIMIT SOURCES			170,315,482.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	132,842,930.00	126,568,968.00	114,896,158.00	120,434,491.00	(6,134,477.00)	-4.8%
Special Education Discretionary Grants		8182	27,069,727.00	29,941,845.00	13,607,939.60	26,165,092.00	(3,776,753.00)	-12.6%
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	16,310.00	124,529.00	112,706.00	81,530.00	(42,999.00)	-34.5%
Interagency Contracts Between LEAs		8285	646,605.00	4,826,431.00	1,657,756.16	3,178,154.00	(1,648,277.00)	-34.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	306,510,684.00	301,615,898.00	180,603,435.00	237,873,488.00	(63,742,410.00)	-21.1%

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)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	998,414.00	1,299,338.00	755,996.74	1,139,371.00	(159,967.00)	-12.3%
NCLB: Title II, Part A, Teacher Quality	4035	8290	47,762,020.00	48,085,430.00	39,888,371.89	43,115,620.00	(4,969,810.00)	-10.3%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP Student Program	4203	8290	22,726,845.00	19,944,491.00	12,043,799.93	16,087,349.00	(3,857,142.00)	-19.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	33,517,427.00	54,923,779.00	24,690,697.82	44,542,725.00	(10,381,054.00)	-18.9%
Vocational and Applied Technology Education	3500-3699	8290	5,704,097.00	6,430,831.00	(4,406,021.77)	5,299,137.00	(1,131,694.00)	-17.6%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	127,420,015.00	115,210,626.00	36,045,356.84	49,786,101.00	(65,424,525.00)	-56.8%
TOTAL, FEDERAL REVENUE			705,215,074.00	708,972,166.00	419,896,196.21	547,703,058.00	(161,269,108.00)	-22.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	(41,914.80)	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	360,754,176.00	361,043,746.00	280,337,749.00	354,726,710.00	(6,317,036.00)	-1.7%
Prior Years	6500	8319	0.00	0.00	(397,968.20)	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,921,358.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	115,098,694.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	41,839,604.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,988,562.00	2,988,562.00	2,414,849.00	3,032,633.00	44,071.00	1.5%
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	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	19,144,920.00	19,399,770.00	3,329,220.57	23,374,916.00	3,975,146.00	20.5%
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%
After School Education and Safety (ASES)	6010	8590	75,358,261.00	78,559,064.00	72,139,954.10	75,239,214.00	(3,319,850.00)	-4.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,298,277.00	3,400,962.00	1,403,149.01	1,387,318.00	(2,013,644.00)	-59.2%
Healthy Start	6240	8590	233,425.00	181,170.00	181,169.32	181,170.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	71,247,600.00	71,247,600.00	(2,387,473.25)	66,954,627.00	(4,292,973.00)	-6.0%
All Other State Revenue	All Other	8590	149,823,962.00	198,693,203.00	154,339,354.46	186,294,190.00	(12,399,013.00)	-6.2%
TOTAL, OTHER STATE REVENUE			877,058,839.00	735,514,077.00	511,318,089.21	711,190,778.00	(24,323,299.00)	-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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/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	1,000.00	1,000.00	1,097.79	1,450.00	450.00	45.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (		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	39,717,672.00	38,735,224.00	9,519,851.81	17,140,228.00	(21,594,996.00)	-55.8%
Tuition		8710	207,461.00	207,461.00	54,468.00	60,000.00	(147,461.00)	-71.1%
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			39,926,133.00	38,943,685.00	9,575,417.60	17,201,678.00	(21,742,007.00)	-55.8%
TOTAL, REVENUES			1,792,515,528.00	1,483,429,928.00	940,789,703.02	1,276,095,514.00	(207,334,414.00)	-14.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	526,496,930.00	538,112,452.00	407,027,114.30	520,923,682.00	17,188,770.00	3.2%
Certificated Pupil Support Salaries		1200	112,887,703.00	115,423,471.00	88,493,280.41	107,210,255.00	8,213,216.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	71,557,234.00	91,121,449.00	62,082,119.74	77,719,508.00	13,401,941.00	14.7%
Other Certificated Salaries		1900	77,186,208.00	76,330,920.00	55,403,682.75	67,316,458.00	9,014,462.00	11.8%
TOTAL, CERTIFICATED SALARIES			788,128,075.00	820,988,292.00	613,006,197.20	773,169,903.00	47,818,389.00	5.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	204,161,941.00	203,951,077.00	170,194,876.57	199,076,072.00	4,875,005.00	2.4%
Classified Support Salaries		2200	85,637,291.00	61,939,334.00	39,566,275.17	50,656,289.00	11,283,045.00	18.2%
Classified Supervisors' and Administrators' Salaries		2300	4,342,165.00	3,016,610.00	2,417,930.73	2,967,459.00	49,151.00	1.6%
Clerical, Technical and Office Salaries		2400	42,584,000.00	49,103,024.00	31,074,371.91	36,022,449.00	13,080,575.00	26.6%
Other Classified Salaries		2900	46,567,232.00	50,576,327.00	38,259,084.60	54,761,609.00	(4,185,282.00)	-8.3%
TOTAL, CLASSIFIED SALARIES			383,292,629.00	368,586,372.00	281,512,538.98	343,483,878.00	25,102,494.00	6.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	65,803,684.00	71,114,986.00	48,182,127.63	60,890,999.00	10,223,987.00	14.4%
PERS		3201-3202	42,851,642.00	40,114,543.00	29,967,133.12	35,856,788.00	4,257,755.00	10.6%
OASDI/Medicare/Alternative		3301-3302	44,997,654.00	44,531,976.00	30,086,423.12	36,909,630.00	7,622,346.00	17.1%
Health and Welfare Benefits		3401-3402	206,041,813.00	194,057,998.00	157,261,425.67	190,498,624.00	3,559,374.00	1.8%
Unemployment Insurance		3501-3502	14,651,331.00	8,884,769.00	444,777.40	1,452,056.00	7,432,713.00	83.7%
Workers' Compensation		3601-3602	31,805,567.00	32,825,260.00	26,547,950.47	33,936,529.00	(1,111,269.00)	-3.4%
OPEB, Allocated		3701-3702	90,658,533.00	90,880,776.00	72,894,465.06	88,287,919.00	2,592,857.00	2.9%
OPEB, Active Employees		3751-3752	15,896,677.00	15,920,799.00	0.00	0.00	15,920,799.00	100.0%
PERS Reduction		3801-3802	190,128.00	190,128.00	0.00	0.00	190,128.00	100.0%
Other Employee Benefits		3901-3902	0.00	100.00	232,397.61	10,888.00	(10,788.00)	-10788.0%
TOTAL, EMPLOYEE BENEFITS			512,897,029.00	498,521,335.00	365,616,700.08	447,843,433.00	50,677,902.00	10.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	19,144,920.00	24,914,324.00	4,881,369.46	27,882,821.00	(2,968,497.00)	-11.9%
Books and Other Reference Materials		4200	102,000.00	782,375.00	197,968.55	365,765.00	416,610.00	53.2%
Materials and Supplies		4300	389,012,815.67	291,690,886.00	30,225,631.94	65,547,545.68	226,143,340.32	77.5%
Noncapitalized Equipment		4400	4,317,613.00	19,850,554.00	6,235,520.39	13,084,517.00	6,766,037.00	34.1%
Food		4700	688,141.00	278,687.00	6,871.44	23,508.00	255,179.00	91.6%
TOTAL, BOOKS AND SUPPLIES			413,265,489.67	337,516,826.00	41,547,361.78	106,904,156.68	230,612,669.32	68.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	90,451,389.00	100,656,856.00	76,291,633.10	271,282,465.00	(170,625,609.00)	-169.5%
Travel and Conferences		5200	4,326,104.00	8,096,484.00	4,018,231.87	5,143,174.00	2,953,310.00	36.5%
Dues and Memberships		5300	10,000.00	142,218.00	51,047.56	86,416.00	55,802.00	39.2%
Insurance		5400-5450	0.00	0.00	296.00	246.00	(246.00)	New
Operations and Housekeeping Services		5500	339,860.00	254,825.00	59,855.01	69,051.00	185,774.00	72.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,076,475.00	6,355,486.00	3,845,057.87	4,754,191.00	1,601,295.00	25.2%
Transfers of Direct Costs		5710	89,490,064.00	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	322,075,537.45	270,042,299.00	151,849,045.97	64,367,160.00	205,675,139.00	76.2%
Communications		5900	994,310.00	1,073,252.00	16,914.21	569,916.00	503,336.00	46.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			513,763,739.45	386,621,420.00	236,132,081.59	346,272,619.00	40,348,801.00	10.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	25,000.00	22,000.00	0.00	0.00	22,000.00	100.0%
Land Improvements		6170	1,000.00	11,308.00	0.00	6,335.00	4,973.00	44.0%
Buildings and Improvements of Buildings		6200	795,465.00	16,078,082.00	14,837.24	170,542.00	15,907,540.00	98.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,539,368.24	3,214,272.00	293,680.40	4,990,857.00	(1,776,585.00)	-55.3%
Equipment Replacement		6500	1,731,156.00	2,539,543.00	0.00	0.00	2,539,543.00	100.0%
TOTAL, CAPITAL OUTLAY			4,091,989.24	21,865,205.00	308,517.64	5,167,734.00	16,697,471.00	76.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	68,335,488.00	68,071,928.00	11,966,555.95	54,742,576.82	13,329,351.18	19.6%
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			68,335,488.00	68,071,928.00	11,966,555.95	54,742,576.82	13,329,351.18	19.6%
TOTAL, EXPENDITURES			2,683,774,439.36	2,502,171,378.00	1,550,089,953.22	2,077,584,300.50	424,587,077.50	17.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	4,829,516.00	3,055,032.03	4,243,785.00	(585,731.00)	-12.1%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	4,829,516.00	3,055,032.03	4,243,785.00	(585,731.00)	-12.1%
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	832,767,557.00	897,653,242.90	755,631,058.00	856,733,988.50	(40,919,254.40)	-4.6%
Contributions from Restricted Revenues		8990	0.00	8,623,962.00	0.00	0.00	(8,623,962.00)	-100.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			832,767,557.00	906,277,204.90	755,631,058.00	856,733,988.50	(49,543,216.40)	-5.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			832,767,557.00	911,106,720.90	758,686,090.03	860,977,773.50	50,128,947.40	-5.5%

Resource	Description	2013-14 Projected Year Totals
5640	Medi-Cal Billing Option	3,088,914.54
5650	FEMA Public Assistance Funds	35,050.24
5810	Other Restricted Federal	5,863,892.67
6230	California Clean Energy Jobs Act	29,905,037.00
6286	English Language Acquisition Program, Teac	3,763,397.93
6500	Special Education	3,961,257.88
6510	Special Ed: Early Ed Individuals with Excepti	496,571.64
7091	Economic Impact Aid (EIA): Limited English	13,390,000.00
7400	Quality Education Investment Act	29,429,767.51
7405	Common Core State Standards Implementat	89,993,771.00
7810	Other Restricted State	551,280.09
9010	Other Restricted Local	18,447,856.10
Total, Restricted Balance		198,926,796.60

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	334,168.73	342,661.54	353,211.14	333,456.63	(9,204.91)	-3%
2. Special Education	17,440.07	17,883.30	1,016.84	17,903.92	20.62	0%
HIGH SCHOOL						
3. General Education	119,569.69	122,608.52	133,689.08	131,155.01	8,546.49	7%
4. Special Education	9,428.00	9,667.61	881.11	10,635.97	968.36	10%
COUNTY SUPPLEMENT						
5. County Community Schools	173.29	178.35	342.79	342.79	164.44	92%
6. Special Education	0.98	0.98	1.83	1.83	0.85	87%
7. TOTAL, K-12 ADA	480,780.76	493,000.30	489,142.79	493,496.15	495.85	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)	480,780.76	493,000.30	489,142.79	493,496.15	495.85	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	24.54	44.67	0.00	70.21	25.54	57%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	46.02	26.04	0.00	40.92	14.88	57%
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)	41,866.76	41,101.46	0.00	0.00	(41,101.46)	-100%
b. All Other Block Grant Funded Charters	105,994.29	91,864.68	131,178.63	124,543.08	32,678.40	36%
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)	147,861.05	132,966.14	131,178.63	124,543.08	(8,423.06)	-6%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

End of Year Projection
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	April									
A. BEGINNING CASH			391,809,704.00	783,523,392.00	644,421,011.00	842,317,547.00	702,682,993.00	734,179,918.00	1,199,477,822.00	1,171,174,615.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		331,227,223.00	211,902,189.00	317,738,782.00	250,122,675.00	271,181,116.00	424,523,049.00	271,181,116.00	217,234,087.00
Property Taxes	8020-8079		14,404,907.00	20,860,612.00	11,140,858.00	0.00	27,818,924.00	352,773,745.00	95,267,012.00	63,252,468.00
Miscellaneous Funds	8080-8099		(7,289,924.00)	(14,579,847.00)	(10,373,918.00)	(10,345,636.00)	(11,995,935.00)	(10,397,192.00)	(2,063,922.00)	(18,195,087.00)
Federal Revenue	8100-8299		3,402,783.00	1,124,141.00	90,280,985.00	(76,704,707.00)	75,339,583.00	123,253,709.00	13,055,977.00	1,329,189.00
Other State Revenue	8300-8599		427,901,263.00	162,160,119.00	260,267,928.00	87,575,461.00	109,167,204.00	34,561,658.00	115,579,304.00	32,270,860.00
Other Local Revenue	8600-8799		8,288,161.00	4,024,518.00	2,601,108.00	738,007.00	9,221,411.00	4,177,894.00	18,301,068.00	4,332,424.00
Interfund Transfers In	8910-8929		0.00	8,400,000.00	208,218,517.00	81,343,818.00	68,870,857.00	77,870,857.00	69,531,231.00	175,130,576.00
All Other Financing Sources	8930-8979		8,634,112.00	53,133,678.00	9,576,039.00	109,862,523.00	22,463,029.00	31,668,308.00	9,193,134.00	18,671,375.00
TOTAL RECEIPTS			786,568,525.00	447,025,410.00	889,450,299.00	442,592,141.00	572,066,189.00	1,038,432,028.00	590,044,920.00	494,025,892.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		302,668,791.00	322,539,342.00	338,842,284.00	402,909,696.00	363,269,218.00	346,731,526.00	367,132,532.00	365,456,310.00
Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999		87,111,812.00	117,518,662.00	84,445,296.00	101,990,555.00	79,011,179.00	146,299,134.00	111,943,155.00	112,999,898.00
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	11,018,439.00	268,361,177.00	75,263,450.00	96,889,199.00	80,078,566.00	78,576,309.00	185,081,703.00
All Other Financing Uses	7630-7699		5,074,234.00	135,051,348.00	(94,994.00)	2,062,994.00	1,399,668.00	24,898.00	60,696,131.00	5,869,502.00
TOTAL DISBURSEMENTS			394,854,837.00	586,127,791.00	691,553,763.00	582,226,695.00	540,569,264.00	573,134,124.00	618,348,127.00	669,407,413.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	693,746,052.00								
Accounts Receivable	9200-9299	844,206,591.00								
Due From Other Funds	9310	8,400,000.00								
Stores	9320	15,817,844.00								
Prepaid Expenditures	9330	22,463.00								
Other Current Assets	9340	0.00								
SUBTOTAL ASSETS		1,562,192,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599	462,571,751.00								
Due To Other Funds	9610	0.00								
Current Loans	9640	793,693,997.00								
Deferred Revenues	9650	10,894,466.00								
SUBTOTAL LIABILITIES		1,267,160,214.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		295,032,736.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			391,713,688.00	(139,102,381.00)	197,896,536.00	(139,634,554.00)	31,496,925.00	465,297,904.00	(28,303,207.00)	(175,381,521.00)
F. ENDING CASH (A + E)			783,523,392.00	644,421,011.00	842,317,547.00	702,682,993.00	734,179,918.00	1,199,477,822.00	1,171,174,615.00	995,793,094.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

End of Year Projection
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	April								
A. BEGINNING CASH		995,793,094.00	1,015,898,774.00	999,602,257.00	732,712,678.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	325,124,059.00	125,540,129.00	0.00	561,660,000.00	502,425,869.00	(261,857,792.00)	3,548,002,502.00	3,548,002,502.00
Property Taxes	8020-8079	3,765,950.00	257,797,568.00	132,518,733.00	41,428,130.00	(54,788,177.00)		966,240,730.00	966,240,730.00
Miscellaneous Funds	8080-8099	(17,894,961.00)	(17,516,572.00)	(11,084,544.00)	(15,247,118.00)	(113,292,377.00)	64,257,200.00	(196,019,833.00)	(196,019,833.00)
Federal Revenue	8100-8299	116,348,518.00	63,067,969.00	74,693,372.00	26,071,550.00	238,895,317.00	(182,493,686.00)	567,664,700.00	567,664,700.00
Other State Revenue	8300-8599	59,120,730.00	56,698,131.00	76,645.00	(453,761,556.00)	155,657,548.00	(224,747,426.00)	822,527,869.00	822,527,869.00
Other Local Revenue	8600-8799	4,377,409.00	9,439,564.00	5,922,428.00	22,145,398.00	70,599,311.00	(50,227,077.00)	113,941,624.00	113,941,624.00
Interfund Transfers In	8910-8929	72,415,031.00	99,905,976.00	28,430,000.00	45,209,610.00	(912,509,727.00)		22,816,746.00	22,816,746.00
All Other Financing Sources	8930-8979	28,220,458.00	22,140,187.00	20,844,047.00	32,996,231.00	(366,558,121.00)		845,000.00	845,000.00
TOTAL RECEIPTS		591,477,194.00	617,072,952.00	251,400,681.00	260,502,245.00	(479,570,357.00)	(655,068,781.00)	5,846,019,338.00	5,846,019,338.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	364,592,575.00	371,695,516.00	378,675,095.00	341,299,360.00	671,191,615.00	(203,897,000.00)	4,733,106,860.00	2,596,012,037.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00			0.00	798,126,436.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00			0.00	1,338,968,387.00
Books and Supplies	4000-4999	110,859,371.00	145,405,584.00	109,672,914.00	191,780,046.00	(216,215,506.00)	(258,674,749.91)	924,147,350.09	214,121,787.09
Services	5000-5999	0.00	0.00	0.00	0.00			0.00	714,158,811.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			0.00	11,230,971.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00			0.00	(15,364,219.00)
Interfund Transfers Out	7600-7629	95,513,368.00	112,734,919.00	27,868,008.00	120,372,440.00	(1,025,474,778.00)		126,282,800.00	126,282,800.00
All Other Financing Uses	7630-7699	406,200.00	3,533,450.00	2,074,243.00	36,224,791.00	(252,322,465.00)		0.00	0.00
TOTAL DISBURSEMENTS		571,371,514.00	633,369,469.00	518,290,260.00	689,676,637.00	(822,821,134.00)	(462,571,749.91)	5,783,537,010.09	5,783,537,010.09
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199					(659,445,398.00)	693,746,052.00	34,300,654.00	
Accounts Receivable	9200-9299					(44,709,087.00)	844,206,592.00	799,497,505.00	
Due From Other Funds	9310					0.00	8,400,000.00	8,400,000.00	
Stores	9320					0.00	15,817,844.00	15,817,844.00	
Prepaid Expenditures	9330					0.00	22,463.00	22,463.00	
Other Current Assets	9340					0.00	0.00	0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	(704,154,485.00)	1,562,192,951.00	858,038,466.00	
Liabilities									
Accounts Payable	9500-9599					(7,595,642.00)	462,571,752.00	454,976,110.00	
Due To Other Funds	9610					0.00	0.00	0.00	
Current Loans	9640					(780,000,000.00)	793,693,997.00	13,693,997.00	
Deferred Revenues	9650					0.00	10,894,466.00	10,894,466.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	(787,595,642.00)	1,267,160,215.00	479,564,573.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	83,441,157.00	295,032,736.00	378,473,893.00	
E. NET INCREASE/DECREASE (B - C + D)		20,105,680.00	(16,296,517.00)	(266,889,579.00)	(429,174,392.00)	426,691,934.00	102,535,704.91	440,956,220.91	62,482,327.91
F. ENDING CASH (A + E)		1,015,898,774.00	999,602,257.00	732,712,678.00	303,538,286.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								832,765,924.91	

End of Year Projection
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	April									
A. BEGINNING CASH			303,538,286.00	673,001,060.00	453,276,903.00	574,947,339.00	414,502,057.00	384,200,344.00	795,292,678.00	758,018,542.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		650,969,761.00	148,543,892.00	404,879,006.00	267,379,006.00	267,379,006.00	404,879,006.00	267,379,006.00	315,130,037.00
Property Taxes	8020-8079		13,874,115.00	20,091,940.00	10,730,340.00	0.00	26,793,852.00	339,774,738.00	91,756,614.00	60,921,741.00
Miscellaneous Funds	8080-8099		(6,302,846.00)	(12,605,692.00)	646,920.00	(4,389,774.00)	(5,816,618.00)	(8,989,381.00)	(1,784,461.00)	(15,731,417.00)
Federal Revenue	8100-8299		3,849,397.00	1,339,861.00	83,643,139.00	5,163,229.00	87,578,195.00	126,912,841.00	14,717,759.00	1,548,462.00
Other State Revenue	8300-8599		120,247,830.00	63,144,066.00	113,298,220.00	56,844,428.00	71,438,343.00	27,767,608.00	88,812,055.00	25,685,769.00
Other Local Revenue	8600-8799		8,091,013.00	3,670,841.00	2,476,358.00	(609,293.00)	9,081,383.00	3,839,925.00	16,859,922.00	3,952,337.00
Interfund Transfers In	8910-8929		0.00	8,141,616.00	145,717,780.00	60,287,253.00	48,197,961.00	56,921,121.00	49,469,238.00	124,070,496.00
All Other Financing Sources	8930-8979		5,254,487.00	24,347,061.00	3,447,897.00	52,593,431.00	10,286,045.00	14,631,815.00	3,218,983.00	8,703,284.00
TOTAL RECEIPTS			795,983,757.00	256,673,585.00	764,839,660.00	437,268,280.00	514,938,167.00	965,737,673.00	530,429,116.00	524,280,709.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		326,281,426.00	345,475,941.00	362,127,578.00	432,526,656.00	389,854,287.00	363,868,977.00	393,332,113.00	384,695,358.00
Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999		91,157,237.00	123,394,960.00	87,257,738.00	107,090,257.00	82,837,597.00	132,839,732.00	117,671,640.00	117,762,233.00
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	7,965,847.00	194,013,323.00	54,412,163.00	70,046,628.00	57,893,280.00	56,807,214.00	133,805,928.00
All Other Financing Uses	7630-7699		9,082,320.00	(439,006.00)	(229,415.00)	3,684,486.00	2,501,368.00	43,350.00	(107,715.00)	46,772,457.00
TOTAL DISBURSEMENTS			426,520,983.00	476,397,742.00	643,169,224.00	597,713,562.00	545,239,880.00	554,645,339.00	567,703,252.00	683,035,976.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	34,300,654.00								
Accounts Receivable	9200-9299	799,497,505.00								
Due From Other Funds	9310	8,400,000.00								
Stores	9320	15,817,844.00								
Prepaid Expenditures	9330	22,463.00								
Other Current Assets	9340	0.00								
SUBTOTAL ASSETS		858,038,466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599	454,976,110.00								
Due To Other Funds	9610	0.00								
Current Loans	9640	13,693,997.00								
Deferred Revenues	9650	10,894,466.00								
SUBTOTAL LIABILITIES		479,564,573.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		378,473,893.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			369,462,774.00	(219,724,157.00)	121,670,436.00	(160,445,282.00)	(30,301,713.00)	411,092,334.00	(37,274,136.00)	(158,755,267.00)
F. ENDING CASH (A + E)			673,001,060.00	453,276,903.00	574,947,339.00	414,502,057.00	384,200,344.00	795,292,678.00	758,018,542.00	599,263,275.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

End of Year Projection
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	April								
A. BEGINNING CASH		599,263,275.00	685,197,500.00	797,645,198.00	792,549,076.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	452,630,037.00	315,130,037.00	315,130,037.00	452,630,037.00	0.00	(411,722,873.00)	3,850,335,995.00	3,850,335,995.00
Property Taxes	8020-8079	3,627,183.00	248,298,244.00	151,208,647.00	47,270,988.00	(13,362,217.00)	0.00	1,000,986,185.00	1,000,986,185.00
Miscellaneous Funds	8080-8099	(15,471,929.00)	(15,144,776.00)	(9,544,868.00)	(2,945,889.00)	(61,872,635.00)	0.00	(159,953,366.00)	(159,953,366.00)
Federal Revenue	8100-8299	107,575,486.00	80,946,937.00	77,166,279.00	30,837,836.00	165,080,123.00	(161,138,462.00)	625,221,082.00	625,221,082.00
Other State Revenue	8300-8599	53,281,294.00	43,144,676.00	5,800,108.00	18,992,060.00	355,963,181.00	(350,433,973.00)	693,985,665.00	693,985,665.00
Other Local Revenue	8600-8799	3,611,749.00	8,830,880.00	5,579,901.00	21,511,980.00	101,709,267.00	(78,284,196.00)	110,322,067.00	110,322,067.00
Interfund Transfers In	8910-8929	42,750,435.00	77,703,219.00	29,989,080.00	146,822,680.00	(790,070,879.00)	0.00	0.00	0.00
All Other Financing Sources	8930-8979	12,506,653.00	10,343,616.00	9,176,839.00	15,105,273.00	(168,115,384.00)	0.00	1,500,000.00	1,500,000.00
TOTAL RECEIPTS		660,510,908.00	769,252,833.00	584,506,023.00	730,224,965.00	(410,668,544.00)	(1,001,579,504.00)	6,122,397,628.00	6,122,397,628.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	353,860,034.00	390,403,889.00	444,620,078.00	379,344,302.00	931,021,216.00	(568,053,470.00)	4,929,358,385.00	4,929,358,385.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999	112,367,895.00	152,142,907.00	120,141,125.00	208,638,922.00	(489,350,773.00)	113,121,559.00	1,077,073,029.00	1,077,073,029.00
Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	69,051,962.00	81,502,386.00	24,121,270.00	154,690,139.00	(687,270,885.00)	0.00	217,039,255.00	217,039,255.00
All Other Financing Uses	7630-7699	39,296,792.00	32,755,953.00	719,672.00	10,695,041.00	(144,775,303.00)	0.00	0.00	0.00
TOTAL DISBURSEMENTS		574,576,683.00	656,805,135.00	589,602,145.00	753,368,404.00	(390,375,745.00)	(454,931,911.00)	6,223,470,669.00	6,223,470,669.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199					0.00	34,300,654.00	34,300,654.00	
Accounts Receivable	9200-9299					(251,979,783.00)	799,497,504.00	547,517,721.00	
Due From Other Funds	9310					0.00	8,400,000.00	8,400,000.00	
Stores	9320					0.00	15,817,844.00	15,817,844.00	
Prepaid Expenditures	9330					0.00	22,463.00	22,463.00	
Other Current Assets	9340					0.00	0.00	0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	(251,979,783.00)	858,038,465.00	606,058,682.00	
Liabilities									
Accounts Payable	9500-9599					(13,261,467.00)	454,976,109.00	441,714,642.00	
Due To Other Funds	9610					0.00	0.00	0.00	
Current Loans	9640					0.00	13,693,997.00	13,693,997.00	
Deferred Revenues	9650					0.00	10,894,466.00	10,894,466.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	(13,261,467.00)	479,564,572.00	466,303,105.00	
Nonoperating									
Suspense Clearing	9910					0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	(238,718,316.00)	378,473,893.00	139,755,577.00	
E. NET INCREASE/DECREASE (B - C + D)		85,934,225.00	112,447,698.00	(5,096,122.00)	(23,143,439.00)	(259,011,115.00)	(168,173,700.00)	38,682,536.00	(101,073,041.00)
F. ENDING CASH (A + E)		685,197,500.00	797,645,198.00	792,549,076.00	769,405,637.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								342,220,822.00	

LOS ANGELES UNIFIED SCHOOL DISTRICT
THIRD INTERIM ASSUMPTIONS
Fiscal Year 2013-14

REVENUES

Local Control Funding Formula - LCFF

LCFF ADA

The annual ADA is estimated by using a simple average ratio of annual ADA to enrollment in the last three fiscal years. Because of declining enrollment, instead of the current year P2 ADA, the prior year P2 ADA is used in the LCFF calculation, adjusted for the shift in ADA from District to charter and vice versa. The ADA estimates are adjusted as updated enrollment and ADA information become available.

FY14 ADA CALCULATION	Funded ADA		
Grade Span	3rd Interim	2nd Interim	Increase (Decrease)
K-3	168,419.37	168,255.05	164.32
4-6	114,888.42	114,776.33	112.09
7-8	70,966.63	70,897.40	69.23
9-12	138,877.11	138,741.61	135.50
Total:	493,151.53	492,670.39	481.14

Base Grant Rate Per ADA

Both the second interim and the third interim use the following LCFF per ADA calculation:

BASE GRANT RATE			
Grade Span	Base Grant Rate	2013-14 COLA 1.57%	2013-14 Base Grant Rate
K-3	$ 6,845	$ 107	$ 6,952
4-6	$ 6,947	$ 109	$ 7,056
7-8	$ 7,154	$ 112	$ 7,266
9-12	$ 8,289	$ 130	$ 8,419

Supplemental and Concentration Grants

For the Supplemental and Concentration Grants, the percentage used for the District was 84.57% for the supplemental add-on and 29.57% for the concentration add-on. The dependent charters' percentages vary per school.

The LCFF Gap funding for FY 2013-14 is 11.78%

EDUCATION PROTECTION ACT (EPA)

The EPA for the district is estimated at $479,777,144. The estimated EPA for the fiscally dependent charters is $30,257,748. These were based on the estimated EPA used by the CDE in the P1 Apportionment. Any increase, or decrease, in EPA is offset by the State Aid.

Local Property Taxes

The third interim local property taxes is based on the 2013-14 P-2 property taxes.

	3rd Interim	2nd Interim	Increase (Decrease)
Property Taxes	$ 938,314,027.00	$ 974,762,675.00	$ (36,448,648.00)
Community Redevelopment Funds	$ 8,332,392.00	$ 6,143,187.00	$ 2,189,205.00
Tax Increase from RDA Trust Fund	$ 19,594,327.00	$ 21,723,523.00	$ (2,129,196.00)

Lottery Revenues

Lottery revenues for the current year:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	646,635.35	$ 126.00	$ 81,476,054
Restricted	646,635.35	$ 31.00	$ 20,045,696
Total		$ 157.00	$ 101,521,750

The third interim also shows an adjustment to the prior year lottery revenues primarily because of higher rates than what were used in the FY 13 4th quarter accrual.

	Non Prop 20	Prop 20	Total
Lottery Rate, FY 2013			
Accrual Rate	$ 120.33	$ 25.17	$ 145.50
Adjusted Rate	$ 124.18	$ 29.85	$ 154.04
Increase (Decrease)	$ 3.85	$ 4.68	$ 8.54

The PY adjustment for Non Prop 20 is $2,816,453 and the PY adjustment for Prop 20 is $4,332,921.

Special Education AB 602 Funding

The revised AB 602 formula is used in the calculation of the Special Education base entitlement. It reflects the statutory 1.01565% COLA. Following the P1 AB 602 calculation, a proration factor of 0.9589964166 was applied to the base apportionment.

The Federal IDEA PL 94-142 local assistance grant is $110,980,358 based on actual grant award.

Other Federal Revenues (8290)

Projections are based on known grants, entitlements, funding schedules or actual apportionments as of April 30, 2014. For federal grants subject to unearned revenues, the historical trend of expenditures were also considered in arriving at the estimates.

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, 2014. For state grants subject to unearned revenues, the historical trend of expenditures was also considered in arriving at the estimates.

TAX AND REVENUE ANTICIPATION NOTES (TRANs)

The District does not plan to issue 2013-14 TRANs.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2013-14 are based on actual expenditures through April 30, 2014, and the remaining two months were projected based on expenditure patterns in FY 2012-13, supplemented by specific information about factors that would cause expenditures to vary from prior year.

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

LOS ANGELES UNIFIED SCHOOL DISTRICT
THIRD INTERIM ASSUMPTIONS
Fiscal Year 2013-14

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	11.442%	Safety PERS Members 31.821%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.050%	
Workers' Comp.	2.950%	
PARS	3.750%	

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is projected to be $109,336,291, and total expenditures are projected to be $109,336,291.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. $10,725,548 in project expenditures from COPs issued in prior years are expected in the current fiscal year. These project expenditures will be recorded in objects 1000 to 6999. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be $36,115,825 in 01-7619.

EDUCATION PROTECTION ACT (EPA)

EPA funds totaling $510,034,892 will be spent on teachers' salaries and benefits.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of $655.2 million, which is $62.5 million higher than the audited actual ending balance for 2012-13.