



LOS ANGELES UNIFIED SCHOOL DISTRICT

2018-19 Financial Statement Projections of Fund and Cash Balances

June 3, 2019

2018-19 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,631,979,528.00	5,647,206,600.00	4,610,542,890.56	5,645,799,367.00	(1,407,233.00)	0.0%
2) Federal Revenue		8100-8299	696,383,621.00	771,159,594.00	409,868,813.59	625,166,727.00	(145,992,867.00)	-18.9%
3) Other State Revenue		8300-8599	1,020,973,690.00	1,029,764,914.00	619,513,823.92	1,017,382,214.00	(12,382,700.00)	-1.2%
4) Other Local Revenue		8600-8799	140,500,651.00	178,291,830.00	122,130,450.19	202,660,526.00	24,368,696.00	13.7%
5) TOTAL, REVENUES			7,489,837,490.00	7,626,422,938.00	5,762,055,978.26	7,491,008,834.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,803,922,647.05	3,070,601,286.00	2,452,987,561.11	3,000,119,332.00	70,481,954.00	2.3%
2) Classified Salaries		2000-2999	1,007,827,764.00	1,040,696,861.00	871,215,526.83	1,061,230,339.00	(20,533,478.00)	-2.0%
3) Employee Benefits		3000-3999	2,062,453,497.00	2,132,528,108.00	1,541,951,315.74	2,098,847,595.00	33,680,513.00	1.6%
4) Books and Supplies		4000-4999	713,318,747.45	630,683,597.39	206,389,330.76	378,362,548.59	252,321,048.80	40.0%
5) Services and Other Operating Expenditures		5000-5999	852,416,844.01	937,048,310.41	557,112,005.39	883,053,266.33	53,995,044.08	5.8%
6) Capital Outlay		6000-6999	8,826,514.00	85,823,655.00	35,184,456.14	73,639,317.00	12,184,338.00	14.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,361,730.00	8,979,080.00	897,314.32	7,749,774.00	1,229,306.00	13.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,756,035.00)	(31,077,525.00)	(9,372,167.95)	(30,542,959.00)	(534,566.00)	1.7%
9) TOTAL, EXPENDITURES			7,425,371,708.51	7,875,283,372.80	5,656,365,342.34	7,472,459,212.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,465,781.49	(248,860,434.80)	105,690,635.92	18,549,621.08		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000,000.00	29,543,903.00	622,524.61	25,539,821.00	(4,004,082.00)	-13.6%
b) Transfers Out		7600-7629	60,045,121.00	60,264,325.00	23,787,693.27	44,442,541.00	15,821,784.00	26.3%
2) Other Sources/Uses								
a) Sources		8930-8979	300,000.00	300,000.00	0.00	412,391.00	112,391.00	37.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,745,121.00)	(30,420,422.00)	(23,165,168.66)	(18,490,329.00)		

2018-19 End of Year Projection
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,720,660.49	(279,280,856.80)	82,525,467.26	59,292.08		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,999,017,435.80	1,999,017,435.80		1,999,017,435.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	11,755,668.00		11,755,668.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,999,017,435.80	2,010,773,103.80		2,010,773,103.80		
d) Other Restatements		9795	(116,070,394.22)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,947,041.58	2,010,773,103.80		2,010,773,103.80		
2) Ending Balance, June 30 (E + F1e)			1,907,667,702.07	1,731,492,247.00		2,010,832,395.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,755,946.00	2,839,039.00		2,839,038.18		
Stores		9712	18,580,731.00	23,041,871.00		23,041,870.50		
Prepaid Items		9713	7,166,349.00	1,682,968.00		1,682,967.96		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	112,403,014.11	82,686,962.00		110,864,974.97		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	91,894,433.00	174,590,165.00		174,590,165.00		
d) Assigned								
Other Assignments		9780	892,266,404.00	680,627,216.00		784,888,113.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,004,168.00	75,617,628.00		75,617,628.00		
Unassigned/Unappropriated Amount		9790	707,596,656.96	690,406,398.00		837,307,638.27		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,056,264,331.00	3,769,925,469.00	3,123,436,500.00	3,705,932,050.00	(63,993,419.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	385,517,183.00	710,012,355.00	525,345,834.00	710,012,355.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	6,449,175.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,750,906.00	6,756,443.00	3,336,299.45	6,672,599.00	(83,844.00)	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,137,323.00	7,137,530.00	8,393,095.53	8,393,096.00	1,255,566.00	17.6%
County & District Taxes								
Secured Roll Taxes		8041	1,081,031,579.00	1,155,163,197.00	1,028,425,464.94	1,161,515,819.00	6,352,622.00	0.5%
Unsecured Roll Taxes		8042	39,483,937.00	31,953,453.00	42,404,810.51	42,404,811.00	10,451,358.00	32.7%
Prior Years' Taxes		8043	32,722,857.00	23,477,327.00	37,490,022.59	38,632,330.00	15,155,003.00	64.6%
Supplemental Taxes		8044	25,588,475.00	27,391,329.00	21,518,622.81	28,760,895.00	1,369,566.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	247,089,042.00	100,014,785.00	9,840,443.42	198,869,207.00	98,854,422.00	98.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	33,202,212.00	78,428,668.00	34,829,492.22	32,602,672.00	(45,825,996.00)	-58.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	300,721.91	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	314.00	314.00	10.90	314.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(157.00)	(157.00)	(5.45)	(157.00)	0.00	0.0%
Subtotal, LCFF Sources			5,914,788,002.00	5,910,260,713.00	4,841,770,487.83	5,933,795,991.00	23,535,278.00	0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(282,808,474.00)	(263,054,113.00)	(231,227,597.27)	(287,996,624.00)	(24,942,511.00)	9.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,631,979,528.00	5,647,206,600.00	4,610,542,890.56	5,645,799,367.00	(1,407,233.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	113,850,111.00	130,336,582.00	89,482,213.44	128,961,301.00	(1,375,281.00)	-1.1%
Special Education Discretionary Grants		8182	26,270,867.00	22,355,237.00	14,529,123.77	19,475,209.00	(2,880,028.00)	-12.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	100,000.00	68,562.00	22,620.56	46,731.00	(21,831.00)	-31.8%
Interagency Contracts Between LEAs		8285	1,014,804.00	3,255,219.00	1,885,293.32	2,354,731.00	(900,488.00)	-27.7%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	398,678,224.00	436,650,915.00	232,971,373.89	345,964,494.00	(90,686,421.00)	-20.8%
Title I, Part D, Local Delinquent Programs	3025	8290	1,225,417.00	1,255,547.00	821,285.36	1,240,265.00	(15,282.00)	-1.2%
Title II, Part A, Educator Quality	4035	8290	32,456,749.00	35,411,949.00	18,904,942.71	33,641,352.00	(1,770,597.00)	-5.0%

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Title III, Part A, Immigrant Education Program	4201	8290	3,374,722.00	3,819,572.00	1,533,765.65	2,169,155.00	(1,650,417.00)	-43.2%
Title III, Part A, English Learner Program	4203	8290	16,054,925.00	19,242,623.00	8,682,090.21	10,452,283.00	(8,790,340.00)	-45.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	21,238,132.00	51,041,168.00	23,586,532.75	31,435,092.00	(19,606,076.00)	-38.4%
Career and Technical Education	3500-3599	8290	5,151,366.00	7,011,463.00	144,289.34	6,375,669.00	(635,794.00)	-9.1%
All Other Federal Revenue	All Other	8290	76,968,304.00	60,710,757.00	17,305,282.59	43,050,445.00	(17,660,312.00)	-29.1%
TOTAL, FEDERAL REVENUE			696,383,621.00	771,159,594.00	409,868,813.59	625,166,727.00	(145,992,867.00)	-18.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	360,923,969.00	360,550,034.00	297,021,919.00	360,550,034.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	3,298,566.00	5,497,611.00	5,497,611.00	New
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	2,634,479.00	3,086,253.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	182,350,459.00	105,460,956.00	61,701,479.00	105,460,956.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	93,470,946.00	95,840,832.00	64,809,334.99	100,280,375.00	4,439,543.00	4.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	79,587,919.00	83,000,178.00	74,614,880.61	82,941,877.00	(58,301.00)	-0.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	40,960,362.00	59,443,025.00	59,443,025.66	52,028,286.00	(7,414,739.00)	-12.5%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,485,017.00	3,944,631.00	750,180.08	2,719,522.00	(1,225,109.00)	-31.1%
California Clean Energy Jobs Act	6230	8590	500,000.00	500,000.00	(357,293.00)	0.00	(500,000.00)	-100.0%
Specialized Secondary	7370	8590	0.00	225,000.00	150,721.42	190,000.00	(35,000.00)	-15.6%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	258,608,765.00	317,714,005.00	55,446,531.16	304,627,300.00	(13,086,705.00)	-4.1%
TOTAL, OTHER STATE REVENUE			1,020,973,690.00	1,029,764,914.00	619,513,823.92	1,017,382,214.00	(12,382,700.00)	-1.2%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	375,000.00	375,000.00	332,495.85	468,857.00	93,857.00	25.0%
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	26,038,000.00	23,867,137.00	20,283,192.93	26,137,543.00	2,270,406.00	9.5%
Interest		8660	23,295,568.00	29,688,111.00	16,842,863.31	36,345,737.00	6,657,626.00	22.4%
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	395,759.00	396,109.00	(8,445.00)	70,000.00	(326,109.00)	-82.3%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	478,098.00	0.00	291,615.00	(186,483.00)	-39.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	41,077,599.00	41,430,228.00	32,347,671.94	38,578,651.00	(2,851,577.00)	-6.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	157.00	157.00	5.45	157.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	49,318,568.00	81,830,100.00	52,105,775.71	100,541,076.00	18,710,976.00	22.9%
Tuition		8710	0.00	226,890.00	226,890.00	226,890.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,500,651.00	178,291,830.00	122,130,450.19	202,660,526.00	24,368,696.00	13.7%
TOTAL, REVENUES			7,489,837,490.00	7,626,422,938.00	5,762,055,978.26	7,491,008,834.00	(135,414,104.00)	-1.8%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,080,295,197.93	2,234,963,377.00	1,799,909,530.79	2,194,501,921.00	40,461,456.00	1.8%
Certificated Pupil Support Salaries		1200	279,246,906.00	323,151,103.00	241,162,017.12	297,418,084.00	25,733,019.00	8.0%
Certificated Supervisors' and Administrators' Salaries		1300	307,753,527.12	344,711,402.00	279,703,217.67	345,738,111.00	(1,026,709.00)	-0.3%
Other Certificated Salaries		1900	136,627,016.00	167,775,404.00	132,212,795.53	162,461,216.00	5,314,188.00	3.2%
TOTAL, CERTIFICATED SALARIES			2,803,922,647.05	3,070,601,286.00	2,452,987,561.11	3,000,119,332.00	70,481,954.00	2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	250,313,730.00	250,008,238.00	210,792,707.04	249,505,055.00	503,183.00	0.2%
Classified Support Salaries		2200	358,765,586.00	342,391,513.00	296,575,065.61	368,691,306.00	(26,299,793.00)	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	24,349,512.00	37,304,590.00	23,869,187.07	29,506,326.00	7,798,264.00	20.9%
Clerical, Technical and Office Salaries		2400	261,745,726.00	281,736,263.00	239,529,773.26	284,524,295.00	(2,788,032.00)	-1.0%
Other Classified Salaries		2900	112,653,210.00	129,256,257.00	100,448,793.85	129,003,357.00	252,900.00	0.2%
TOTAL, CLASSIFIED SALARIES			1,007,827,764.00	1,040,696,861.00	871,215,526.83	1,061,230,339.00	(20,533,478.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	656,089,372.00	719,288,058.00	384,331,510.43	714,348,135.00	4,939,923.00	0.7%
PERS		3201-3202	186,538,768.00	185,309,693.00	141,426,711.47	171,838,689.00	13,471,004.00	7.3%
OASDI/Medicare/Alternative		3301-3302	118,573,512.00	127,375,203.00	101,790,967.38	123,638,414.00	3,736,789.00	2.9%
Health and Welfare Benefits		3401-3402	725,206,188.00	717,927,496.00	597,726,908.32	710,450,154.00	7,477,342.00	1.0%
Unemployment Insurance		3501-3502	2,368,404.00	2,565,055.00	1,687,446.42	2,641,626.00	(76,571.00)	-3.0%
Workers' Compensation		3601-3602	114,609,406.00	122,493,274.00	102,085,817.03	124,077,448.00	(1,584,174.00)	-1.3%
OPEB, Allocated		3701-3702	259,067,847.00	257,569,329.00	212,896,577.95	251,853,129.00	5,716,200.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	5,376.74	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,062,453,497.00	2,132,528,108.00	1,541,951,315.74	2,098,847,595.00	33,680,513.00	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	130,861,643.00	226,047,617.00	48,373,699.98	113,695,173.00	112,352,444.00	49.7%
Books and Other Reference Materials		4200	721,751.00	4,068,793.00	1,321,524.40	3,314,905.00	753,888.00	18.5%
Materials and Supplies		4300	570,763,139.45	347,795,778.39	121,219,923.34	209,056,394.59	138,739,383.80	39.9%
Noncapitalized Equipment		4400	9,187,791.00	52,543,852.00	35,388,828.08	52,129,530.00	414,322.00	0.8%
Food		4700	1,784,423.00	227,557.00	85,354.96	166,546.00	61,011.00	26.8%
TOTAL, BOOKS AND SUPPLIES			713,318,747.45	630,683,597.39	206,389,330.76	378,362,548.59	252,321,048.80	40.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	352,808,989.00	387,424,875.00	277,774,084.57	388,896,085.00	(1,471,210.00)	-0.4%
Travel and Conferences		5200	4,719,264.00	10,950,097.00	9,980,178.71	9,599,724.00	1,350,373.00	12.3%
Dues and Memberships		5300	2,137,808.00	2,711,061.00	1,878,371.98	2,410,271.00	300,790.00	11.1%
Insurance		5400-5450	51,302,449.00	29,430,982.00	6,653,130.19	60,913,612.00	(31,482,630.00)	-107.0%
Operations and Housekeeping Services		5500	144,928,946.00	145,534,147.00	82,726,383.09	142,411,617.00	3,122,530.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,818,196.00	31,699,805.00	11,280,520.18	15,694,926.00	16,004,879.00	50.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(4,276,164.00)	4,276,164.00	New
Professional/Consulting Services and Operating Expenditures		5800	247,931,844.01	309,344,125.41	153,226,896.99	248,436,991.33	60,907,134.08	19.7%
Communications		5900	19,769,348.00	19,953,218.00	13,592,439.68	18,966,204.00	987,014.00	4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			852,416,844.01	937,048,310.41	557,112,005.39	883,053,266.33	53,995,044.08	5.8%

2018-19 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	165,205.00	(1,845.92)	3,000.00	162,205.00	98.2%
Buildings and Improvements of Buildings		6200	107,158.00	47,503,202.00	12,833,007.51	40,327,718.00	7,175,484.00	15.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,719,356.00	38,155,248.00	22,353,294.55	33,308,599.00	4,846,649.00	12.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,826,514.00	85,823,655.00	35,184,456.14	73,639,317.00	12,184,338.00	14.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	610,777.00	13,822.00	257,856.00	352,921.00	57.8%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	39,689.00	12,330.64	0.00	39,689.00	100.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,012,665.00	871,161.68	1,012,665.00	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	50,407.00	50,407.00	0.00	38,638.00	11,769.00	23.3%
Other Debt Service - Principal		7439	657,849.00	1,265,542.00	0.00	440,615.00	824,927.00	65.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,361,730.00	8,979,080.00	897,314.32	7,749,774.00	1,229,306.00	13.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(31,756,035.00)	(31,077,525.00)	(9,372,167.95)	(30,542,959.00)	(534,566.00)	1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(31,756,035.00)	(31,077,525.00)	(9,372,167.95)	(30,542,959.00)	(534,566.00)	1.7%
TOTAL, EXPENDITURES			7,425,371,708.51	7,875,283,372.80	5,656,365,342.34	7,472,459,212.92	402,824,159.88	5.1%

2018-19 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	9,543,903.00	622,524.61	5,539,821.00	(4,004,082.00)	-42.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000,000.00	29,543,903.00	622,524.61	25,539,821.00	(4,004,082.00)	-13.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	33,804,319.00	41,291,001.00	7,500,000.00	26,342,952.00	14,948,049.00	36.2%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,188,095.00	1,031,382.00	0.00	1,008,636.00	22,746.00	2.2%
Other Authorized Interfund Transfers Out		7619	25,052,707.00	17,941,942.00	16,287,693.27	17,090,953.00	850,989.00	4.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,045,121.00	60,264,325.00	23,787,693.27	44,442,541.00	15,821,784.00	26.3%
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	300,000.00	300,000.00	0.00	300,000.00	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	112,391.00	112,391.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			300,000.00	300,000.00	0.00	412,391.00	112,391.00	37.5%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(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)			(39,745,121.00)	(30,420,422.00)	(23,165,168.66)	(18,490,329.00)	(11,930,093.00)	-39.2%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	5,631,979,528.00	5,647,206,600.00	4,610,542,890.56	5,645,799,367.00	(1,407,233.00)	0.0%
2) Federal Revenue		8100-8299	7,861,114.00	7,861,114.00	1,421,139.94	7,861,114.00	0.00	0.0%
3) Other State Revenue		8300-8599	258,778,531.00	187,844,723.00	128,844,992.10	189,847,095.00	2,002,372.00	1.1%
4) Other Local Revenue		8600-8799	128,465,391.00	159,248,255.00	110,876,246.99	187,082,267.00	27,834,012.00	17.5%
5) TOTAL, REVENUES			6,027,084,564.00	6,002,160,692.00	4,851,685,269.59	6,030,589,843.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,119,834,720.00	2,292,786,564.00	1,787,303,176.65	2,236,960,734.00	55,825,830.00	2.4%
2) Classified Salaries		2000-2999	620,198,225.00	616,274,597.00	526,013,314.33	637,215,501.00	(20,940,904.00)	-3.4%
3) Employee Benefits		3000-3999	1,268,743,976.00	1,259,399,952.00	1,041,348,910.89	1,273,689,117.00	(14,289,165.00)	-1.1%
4) Books and Supplies		4000-4999	371,206,619.00	357,209,083.78	134,383,028.89	237,400,078.00	119,809,005.78	33.5%
5) Services and Other Operating Expenditures		5000-5999	475,970,808.00	493,483,534.00	258,315,066.81	470,402,430.00	23,081,104.00	4.7%
6) Capital Outlay		6000-6999	6,810,116.00	42,425,413.00	16,422,903.17	25,062,422.00	17,362,991.00	40.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,361,730.00	8,979,080.00	897,314.32	7,749,774.00	1,229,306.00	13.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(134,005,408.00)	(124,939,781.00)	(27,574,149.55)	(123,424,851.16)	(1,514,929.84)	1.2%
9) TOTAL, EXPENDITURES			4,737,120,786.00	4,945,618,442.78	3,737,109,565.51	4,765,055,204.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,289,963,778.00	1,056,542,249.22	1,114,575,704.08	1,265,534,638.16		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000,000.00	29,391,756.00	198,447.84	23,961,599.00	(5,430,157.00)	-18.5%
b) Transfers Out		7600-7629	60,045,121.00	60,240,853.00	23,760,770.09	44,401,953.00	15,838,900.00	26.3%
2) Other Sources/Uses								
a) Sources		8930-8979	300,000.00	300,000.00	0.00	412,391.00	112,391.00	37.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,202,689,691.00)	(1,252,195,076.00)	(1,010,046,772.00)	(1,220,546,463.03)	31,648,612.97	-2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,242,434,812.00)	(1,282,744,173.00)	(1,033,609,094.25)	(1,240,574,426.03)		

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)			47,528,966.00	(226,201,923.78)	80,966,609.83	24,960,212.13		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,863,251,540.78	1,863,251,540.78		1,863,251,540.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	11,755,668.00		11,755,668.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,863,251,540.78	1,875,007,208.78		1,875,007,208.78		
d) Other Restatements		9795	(115,515,818.82)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,747,735,721.96	1,875,007,208.78		1,875,007,208.78		
2) Ending Balance, June 30 (E + F1e)			1,795,264,687.96	1,648,805,285.00		1,899,967,420.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,755,946.00	2,839,039.00		2,839,038.18		
Stores		9712	18,580,731.00	23,041,871.00		23,041,870.50		
Prepaid Items		9713	7,166,349.00	1,682,968.00		1,682,967.96		
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	91,894,433.00	174,590,165.00		174,590,165.00		
d) Assigned								
Other Assignments		9780	892,266,404.00	680,627,216.00		784,888,113.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	75,004,168.00	75,617,628.00		75,617,628.00		
Unassigned/Unappropriated Amount		9790	707,596,656.96	690,406,398.00		837,307,638.27		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,056,264,331.00	3,769,925,469.00	3,123,436,500.00	3,705,932,050.00	(63,993,419.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	385,517,183.00	710,012,355.00	525,345,834.00	710,012,355.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	6,449,175.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,750,906.00	6,756,443.00	3,336,299.45	6,672,599.00	(83,844.00)	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,137,323.00	7,137,530.00	8,393,095.53	8,393,096.00	1,255,566.00	17.6%
County & District Taxes								
Secured Roll Taxes		8041	1,081,031,579.00	1,155,163,197.00	1,028,425,464.94	1,161,515,819.00	6,352,622.00	0.5%
Unsecured Roll Taxes		8042	39,483,937.00	31,953,453.00	42,404,810.51	42,404,811.00	10,451,358.00	32.7%
Prior Years' Taxes		8043	32,722,857.00	23,477,327.00	37,490,022.59	38,632,330.00	15,155,003.00	64.6%
Supplemental Taxes		8044	25,588,475.00	27,391,329.00	21,518,622.81	28,760,895.00	1,369,566.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	247,089,042.00	100,014,785.00	9,840,443.42	198,869,207.00	98,854,422.00	98.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	33,202,212.00	78,428,668.00	34,829,492.22	32,602,672.00	(45,825,996.00)	-58.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	300,721.91	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	314.00	314.00	10.90	314.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(157.00)	(157.00)	(5.45)	(157.00)	0.00	0.0%
Subtotal, LCFF Sources			5,914,788,002.00	5,910,260,713.00	4,841,770,487.83	5,933,795,991.00	23,535,278.00	0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(282,808,474.00)	(263,054,113.00)	(231,227,597.27)	(287,996,624.00)	(24,942,511.00)	9.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,631,979,528.00	5,647,206,600.00	4,610,542,890.56	5,645,799,367.00	(1,407,233.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act								
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	7,861,114.00	7,861,114.00	1,421,139.94	7,861,114.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,861,114.00	7,861,114.00	1,421,139.94	7,861,114.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	182,350,459.00	105,460,956.00	61,701,479.00	105,460,956.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	70,344,114.00	70,941,008.00	56,683,968.94	72,834,542.00	1,893,534.00	2.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	6,083,958.00	11,442,759.00	10,459,544.16	11,551,597.00	108,838.00	1.0%
TOTAL, OTHER STATE REVENUE			258,778,531.00	187,844,723.00	128,844,992.10	189,847,095.00	2,002,372.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	375,000.00	375,000.00	332,495.85	468,857.00	93,857.00	25.0%
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	26,038,000.00	23,867,137.00	20,283,192.93	26,137,543.00	2,270,406.00	9.5%
Interest		8660	23,295,568.00	29,688,111.00	16,842,863.31	34,445,737.00	4,757,626.00	16.0%
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	395,759.00	396,109.00	(8,445.00)	70,000.00	(326,109.00)	-82.3%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	41,077,599.00	41,280,663.00	32,198,106.68	38,464,666.00	(2,815,997.00)	-6.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	157.00	157.00	5.45	157.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	37,283,308.00	63,641,078.00	41,228,027.77	87,495,307.00	23,854,229.00	37.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,465,391.00	159,248,255.00	110,876,246.99	187,082,267.00	27,834,012.00	17.5%
TOTAL, REVENUES			6,027,084,564.00	6,002,160,692.00	4,851,685,269.59	6,030,589,843.00	28,429,151.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,672,418,937.00	1,775,817,244.00	1,379,080,201.76	1,726,695,262.00	49,121,982.00	2.8%
Certificated Pupil Support Salaries		1200	144,621,830.00	173,201,261.00	126,692,233.98	158,799,446.00	14,401,815.00	8.3%
Certificated Supervisors' and Administrators' Salaries		1300	248,480,037.00	274,885,376.00	224,900,016.86	280,168,315.00	(5,282,939.00)	-1.9%
Other Certificated Salaries		1900	54,313,916.00	68,882,683.00	56,630,724.05	71,297,711.00	(2,415,028.00)	-3.5%
TOTAL, CERTIFICATED SALARIES			2,119,834,720.00	2,292,786,564.00	1,787,303,176.65	2,236,960,734.00	55,825,830.00	2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	36,802,307.00	9,283,971.00	6,605,250.53	8,826,298.00	457,673.00	4.9%
Classified Support Salaries		2200	269,204,169.00	253,291,675.00	227,718,160.90	275,876,019.00	(22,584,344.00)	-8.9%
Classified Supervisors' and Administrators' Salaries		2300	22,030,669.00	34,881,456.00	22,040,335.03	27,252,830.00	7,628,626.00	21.9%
Clerical, Technical and Office Salaries		2400	227,899,668.00	241,829,340.00	212,639,753.86	251,377,524.00	(9,548,184.00)	-3.9%
Other Classified Salaries		2900	64,261,412.00	76,988,155.00	57,009,814.01	73,882,830.00	3,105,325.00	4.0%
TOTAL, CLASSIFIED SALARIES			620,198,225.00	616,274,597.00	526,013,314.33	637,215,501.00	(20,940,904.00)	-3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	347,200,527.00	354,193,997.00	282,928,429.03	354,739,643.00	(545,646.00)	-0.2%
PERS		3201-3202	123,968,652.00	116,729,571.00	86,971,390.39	105,050,055.00	11,679,516.00	10.0%
OASDI/Medicare/Alternative		3301-3302	76,932,029.00	81,337,785.00	64,187,473.91	78,248,672.00	3,089,113.00	3.8%
Health and Welfare Benefits		3401-3402	462,355,346.00	448,140,853.00	394,434,549.47	476,812,649.00	(28,671,796.00)	-6.4%
Unemployment Insurance		3501-3502	1,713,305.00	1,834,861.00	1,172,864.67	1,936,903.00	(102,042.00)	-5.6%
Workers' Compensation		3601-3602	81,921,611.00	86,820,903.00	71,029,270.12	87,485,217.00	(664,314.00)	-0.8%
OPEB, Allocated		3701-3702	174,652,506.00	170,341,982.00	140,619,556.56	169,415,978.00	926,004.00	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	5,376.74	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,268,743,976.00	1,259,399,952.00	1,041,348,910.89	1,273,689,117.00	(14,289,165.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	107,729,951.00	201,147,543.00	48,373,563.38	86,249,203.00	114,898,340.00	57.1%
Books and Other Reference Materials		4200	681,530.00	2,296,644.00	714,320.94	2,099,304.00	197,340.00	8.6%
Materials and Supplies		4300	253,720,792.00	125,962,802.78	70,211,053.43	125,385,000.00	577,802.78	0.5%
Noncapitalized Equipment		4400	7,394,370.00	27,706,558.00	15,017,996.91	23,613,491.00	4,093,067.00	14.8%
Food		4700	1,679,976.00	95,536.00	66,094.23	53,080.00	42,456.00	44.4%
TOTAL, BOOKS AND SUPPLIES			371,206,619.00	357,209,083.78	134,383,028.89	237,400,078.00	119,809,005.78	33.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	58,037,280.00	59,532,678.00	43,965,889.86	53,810,819.00	5,721,859.00	9.6%
Travel and Conferences		5200	3,570,165.00	7,369,608.00	6,703,587.35	5,426,422.00	1,943,186.00	26.4%
Dues and Memberships		5300	2,137,408.00	2,505,283.00	1,801,539.22	2,329,318.00	175,965.00	7.0%
Insurance		5400-5450	51,302,449.00	29,430,982.00	6,653,130.19	60,913,612.00	(31,482,630.00)	-107.0%
Operations and Housekeeping Services		5500	144,913,946.00	145,519,147.00	82,713,309.58	142,395,281.00	3,123,866.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,248,669.00	15,585,604.00	8,745,725.82	12,389,152.00	3,196,452.00	20.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(4,276,164.00)	4,276,164.00	New
Professional/Consulting Services and Operating Expenditures		5800	182,277,879.00	214,009,040.00	94,193,569.25	178,785,643.00	35,223,397.00	16.5%
Communications		5900	19,483,012.00	19,531,192.00	13,538,315.54	18,628,347.00	902,845.00	4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			475,970,808.00	493,483,534.00	258,315,066.81	470,402,430.00	23,081,104.00	4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	165,205.00	(2,081.99)	3,000.00	162,205.00	98.2%
Buildings and Improvements of Buildings		6200	107,158.00	15,510,234.00	2,112,479.62	2,807,645.00	12,702,589.00	81.9%
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	6,702,958.00	26,749,974.00	14,312,505.54	22,251,777.00	4,498,197.00	16.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,810,116.00	42,425,413.00	16,422,903.17	25,062,422.00	17,362,991.00	40.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	610,777.00	13,822.00	257,856.00	352,921.00	57.8%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	39,689.00	12,330.64	0.00	39,689.00	100.0%
Payments to County Offices		7142	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,012,665.00	871,161.68	1,012,665.00	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	50,407.00	50,407.00	0.00	38,638.00	11,769.00	23.3%
Other Debt Service - Principal		7439	657,849.00	1,265,542.00	0.00	440,615.00	824,927.00	65.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,361,730.00	8,979,080.00	897,314.32	7,749,774.00	1,229,306.00	13.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(102,249,373.00)	(93,862,256.00)	(18,201,981.60)	(92,881,892.16)	(980,363.84)	1.0%
Transfers of Indirect Costs - Interfund		7350	(31,756,035.00)	(31,077,525.00)	(9,372,167.95)	(30,542,959.00)	(534,566.00)	1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(134,005,408.00)	(124,939,781.00)	(27,574,149.55)	(123,424,851.16)	(1,514,929.84)	1.2%
TOTAL, EXPENDITURES			4,737,120,786.00	4,945,618,442.78	3,737,109,565.51	4,765,055,204.84	180,563,237.94	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	9,391,756.00	198,447.84	3,961,599.00	(5,430,157.00)	-57.8%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000,000.00	29,391,756.00	198,447.84	23,961,599.00	(5,430,157.00)	-18.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	33,804,319.00	41,291,001.00	7,500,000.00	26,342,952.00	14,948,049.00	36.2%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,188,095.00	1,031,382.00	0.00	1,008,636.00	22,746.00	2.2%
Other Authorized Interfund Transfers Out		7619	25,052,707.00	17,918,470.00	16,260,770.09	17,050,365.00	868,105.00	4.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,045,121.00	60,240,853.00	23,760,770.09	44,401,953.00	15,838,900.00	26.3%
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	300,000.00	300,000.00	0.00	300,000.00	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	112,391.00	112,391.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			300,000.00	300,000.00	0.00	412,391.00	112,391.00	37.5%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,202,689,691.00)	(1,252,195,076.00)	(1,010,046,772.00)	(1,220,546,463.03)	31,648,612.97	-2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,202,689,691.00)	(1,252,195,076.00)	(1,010,046,772.00)	(1,220,546,463.03)	31,648,612.97	-2.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,242,434,812.00)	(1,282,744,173.00)	(1,033,609,094.25)	(1,240,574,426.03)	42,169,746.97	-3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	688,522,507.00	763,298,480.00	408,447,673.65	617,305,613.00	(145,992,867.00)	-19.1%
3) Other State Revenue		8300-8599	762,195,159.00	841,920,191.00	490,668,831.82	827,535,119.00	(14,385,072.00)	-1.7%
4) Other Local Revenue		8600-8799	12,035,260.00	19,043,575.00	11,254,203.20	15,578,259.00	(3,465,316.00)	-18.2%
5) TOTAL, REVENUES			1,462,752,926.00	1,624,262,246.00	910,370,708.67	1,460,418,991.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	684,087,927.05	777,814,722.00	665,684,384.46	763,158,598.00	14,656,124.00	1.9%
2) Classified Salaries		2000-2999	387,629,539.00	424,422,264.00	345,202,212.50	424,014,838.00	407,426.00	0.1%
3) Employee Benefits		3000-3999	793,709,521.00	873,128,156.00	500,602,404.85	825,158,478.00	47,969,678.00	5.5%
4) Books and Supplies		4000-4999	342,112,128.45	273,474,513.61	72,006,301.87	140,962,470.59	132,512,043.02	48.5%
5) Services and Other Operating Expenditures		5000-5999	376,446,036.01	443,564,776.41	298,796,938.58	412,650,836.33	30,913,940.08	7.0%
6) Capital Outlay		6000-6999	2,016,398.00	43,398,242.00	18,761,552.97	48,576,895.00	(5,178,653.00)	-11.9%
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	102,249,373.00	93,862,256.00	18,201,981.60	92,881,892.16	980,363.84	1.0%
9) TOTAL, EXPENDITURES			2,688,250,922.51	2,929,664,930.02	1,919,255,776.83	2,707,404,008.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,225,497,996.51)	(1,305,402,684.02)	(1,008,885,068.16)	(1,246,985,017.08)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	152,147.00	424,076.77	1,578,222.00	1,426,075.00	937.3%
b) Transfers Out		7600-7629	0.00	23,472.00	26,923.18	40,588.00	(17,116.00)	-72.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,202,689,691.00	1,252,195,076.00	1,010,046,772.00	1,220,546,463.03	(31,648,612.97)	-2.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,202,689,691.00	1,252,323,751.00	1,010,443,925.59	1,222,084,097.03		

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)			(22,808,305.51)	(53,078,933.02)	1,558,857.43	(24,900,920.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,765,895.02	135,765,895.02		135,765,895.02	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)			135,765,895.02	135,765,895.02		135,765,895.02		
d) Other Restatements		9795	(554,575.40)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,211,319.62	135,765,895.02		135,765,895.02		
2) Ending Balance, June 30 (E + F1e)			112,403,014.11	82,686,962.00		110,864,974.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	112,403,014.11	82,686,962.00		110,864,974.97		
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 SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	113,850,111.00	130,336,582.00	89,482,213.44	128,961,301.00	(1,375,281.00)	-1.1%
Special Education Discretionary Grants		8182	26,270,867.00	22,355,237.00	14,529,123.77	19,475,209.00	(2,880,028.00)	-12.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	100,000.00	68,562.00	22,620.56	46,731.00	(21,831.00)	-31.8%
Interagency Contracts Between LEAs		8285	1,014,804.00	3,255,219.00	1,885,293.32	2,354,731.00	(900,488.00)	-27.7%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	398,678,224.00	436,650,915.00	232,971,373.89	345,964,494.00	(90,686,421.00)	-20.8%
Title I, Part D, Local Delinquent Programs	3025	8290	1,225,417.00	1,255,547.00	821,285.36	1,240,265.00	(15,282.00)	-1.2%
Title II, Part A, Educator Quality	4035	8290	32,456,749.00	35,411,949.00	18,904,942.71	33,641,352.00	(1,770,597.00)	-5.0%

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)
Title III, Part A, Immigrant Education Program	4201	8290	3,374,722.00	3,819,572.00	1,533,765.65	2,169,155.00	(1,650,417.00)	-43.2%
Title III, Part A, English Learner Program	4203	8290	16,054,925.00	19,242,623.00	8,682,090.21	10,452,283.00	(8,790,340.00)	-45.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	21,238,132.00	51,041,168.00	23,586,532.75	31,435,092.00	(19,606,076.00)	-38.4%
Career and Technical Education	3500-3599	8290	5,151,366.00	7,011,463.00	144,289.34	6,375,669.00	(635,794.00)	-9.1%
All Other Federal Revenue	All Other	8290	69,107,190.00	52,849,643.00	15,884,142.65	35,189,331.00	(17,660,312.00)	-33.4%
TOTAL, FEDERAL REVENUE			688,522,507.00	763,298,480.00	408,447,673.65	617,305,613.00	(145,992,867.00)	-19.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	360,923,969.00	360,550,034.00	297,021,919.00	360,550,034.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	3,298,566.00	5,497,611.00	5,497,611.00	New
All Other State Apportionments - Current Year	All Other	8311	3,086,253.00	3,086,253.00	2,634,479.00	3,086,253.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	23,126,832.00	24,899,824.00	8,125,366.05	27,445,833.00	2,546,009.00	10.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	79,587,919.00	83,000,178.00	74,614,880.61	82,941,877.00	(58,301.00)	-0.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	40,960,362.00	59,443,025.00	59,443,025.66	52,028,286.00	(7,414,739.00)	-12.5%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,485,017.00	3,944,631.00	750,180.08	2,719,522.00	(1,225,109.00)	-31.1%
California Clean Energy Jobs Act	6230	8590	500,000.00	500,000.00	(357,293.00)	0.00	(500,000.00)	-100.0%
Specialized Secondary	7370	8590	0.00	225,000.00	150,721.42	190,000.00	(35,000.00)	-15.6%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	252,524,807.00	306,271,246.00	44,986,987.00	293,075,703.00	(13,195,543.00)	-4.3%
TOTAL, OTHER STATE REVENUE			762,195,159.00	841,920,191.00	490,668,831.82	827,535,119.00	(14,385,072.00)	-1.7%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	1,900,000.00	1,900,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	478,098.00	0.00	291,615.00	(186,483.00)	-39.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	149,565.00	149,565.26	113,985.00	(35,580.00)	-23.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	12,035,260.00	18,189,022.00	10,877,747.94	13,045,769.00	(5,143,253.00)	-28.3%
Tuition		8710	0.00	226,890.00	226,890.00	226,890.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,035,260.00	19,043,575.00	11,254,203.20	15,578,259.00	(3,465,316.00)	-18.2%
TOTAL, REVENUES			1,462,752,926.00	1,624,262,246.00	910,370,708.67	1,460,418,991.00	(163,843,255.00)	-10.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	407,876,260.93	459,146,133.00	420,829,329.03	467,806,659.00	(8,660,526.00)	-1.9%
Certificated Pupil Support Salaries		1200	134,625,076.00	149,949,842.00	114,469,783.14	138,618,638.00	11,331,204.00	7.6%
Certificated Supervisors' and Administrators' Salaries		1300	59,273,490.12	69,826,026.00	54,803,200.81	65,569,796.00	4,256,230.00	6.1%
Other Certificated Salaries		1900	82,313,100.00	98,892,721.00	75,582,071.48	91,163,505.00	7,729,216.00	7.8%
TOTAL, CERTIFICATED SALARIES			684,087,927.05	777,814,722.00	665,684,384.46	763,158,598.00	14,656,124.00	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	213,511,423.00	240,724,267.00	204,187,456.51	240,678,757.00	45,510.00	0.0%
Classified Support Salaries		2200	89,561,417.00	89,099,838.00	68,856,904.71	92,815,287.00	(3,715,449.00)	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	2,318,843.00	2,423,134.00	1,828,852.04	2,253,496.00	169,638.00	7.0%
Clerical, Technical and Office Salaries		2400	33,846,058.00	39,906,923.00	26,890,019.40	33,146,771.00	6,760,152.00	16.9%
Other Classified Salaries		2900	48,391,798.00	52,268,102.00	43,438,979.84	55,120,527.00	(2,852,425.00)	-5.5%
TOTAL, CLASSIFIED SALARIES			387,629,539.00	424,422,264.00	345,202,212.50	424,014,838.00	407,426.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	308,888,845.00	365,094,061.00	101,403,081.40	359,608,492.00	5,485,569.00	1.5%
PERS		3201-3202	62,570,116.00	68,580,122.00	54,455,321.08	66,788,634.00	1,791,488.00	2.6%
OASDI/Medicare/Alternative		3301-3302	41,641,483.00	46,037,418.00	37,603,493.47	45,389,742.00	647,676.00	1.4%
Health and Welfare Benefits		3401-3402	262,850,842.00	269,786,643.00	203,292,358.85	233,637,505.00	36,149,138.00	13.4%
Unemployment Insurance		3501-3502	655,099.00	730,194.00	514,581.75	704,723.00	25,471.00	3.5%
Workers' Compensation		3601-3602	32,687,795.00	35,672,371.00	31,056,546.91	36,592,231.00	(919,860.00)	-2.6%
OPEB, Allocated		3701-3702	84,415,341.00	87,227,347.00	72,277,021.39	82,437,151.00	4,790,196.00	5.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			793,709,521.00	873,128,156.00	500,602,404.85	825,158,478.00	47,969,678.00	5.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	23,131,692.00	24,900,074.00	136.60	27,445,970.00	(2,545,896.00)	-10.2%
Books and Other Reference Materials		4200	40,221.00	1,772,149.00	607,203.46	1,215,601.00	556,548.00	31.4%
Materials and Supplies		4300	317,042,347.45	221,832,975.61	51,008,869.91	83,671,394.59	138,161,581.02	62.3%
Noncapitalized Equipment		4400	1,793,421.00	24,837,294.00	20,370,831.17	28,516,039.00	(3,678,745.00)	-14.8%
Food		4700	104,447.00	132,021.00	19,260.73	113,466.00	18,555.00	14.1%
TOTAL, BOOKS AND SUPPLIES			342,112,128.45	273,474,513.61	72,006,301.87	140,962,470.59	132,512,043.02	48.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	294,771,709.00	327,892,197.00	233,808,194.71	335,085,266.00	(7,193,069.00)	-2.2%
Travel and Conferences		5200	1,149,099.00	3,580,489.00	3,276,591.36	4,173,302.00	(592,813.00)	-16.6%
Dues and Memberships		5300	400.00	205,778.00	76,832.76	80,953.00	124,825.00	60.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	13,073.51	16,336.00	(1,336.00)	-8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,569,527.00	16,114,201.00	2,534,794.36	3,305,774.00	12,808,427.00	79.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,653,965.01	95,335,085.41	59,033,327.74	69,651,348.33	25,683,737.08	26.9%
Communications		5900	286,336.00	422,026.00	54,124.14	337,857.00	84,169.00	19.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			376,446,036.01	443,564,776.41	298,796,938.58	412,650,836.33	30,913,940.08	7.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	236.07	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	31,992,968.00	10,720,527.89	37,520,073.00	(5,527,105.00)	-17.3%
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	2,016,398.00	11,405,274.00	8,040,789.01	11,056,822.00	348,452.00	3.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,016,398.00	43,398,242.00	18,761,552.97	48,576,895.00	(5,178,653.00)	-11.9%
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	102,249,373.00	93,862,256.00	18,201,981.60	92,881,892.16	980,363.84	1.0%
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			102,249,373.00	93,862,256.00	18,201,981.60	92,881,892.16	980,363.84	1.0%
TOTAL, EXPENDITURES			2,688,250,922.51	2,929,664,930.02	1,919,255,776.83	2,707,404,008.08	222,260,921.94	7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	152,147.00	424,076.77	1,578,222.00	1,426,075.00	937.3%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	152,147.00	424,076.77	1,578,222.00	1,426,075.00	937.3%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	23,472.00	26,923.18	40,588.00	(17,116.00)	-72.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	23,472.00	26,923.18	40,588.00	(17,116.00)	-72.9%
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	1,202,689,691.00	1,252,195,076.00	1,010,046,772.00	1,220,546,463.03	(31,648,612.97)	-2.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,202,689,691.00	1,252,195,076.00	1,010,046,772.00	1,220,546,463.03	(31,648,612.97)	-2.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,202,689,691.00	1,252,323,751.00	1,010,443,925.59	1,222,084,097.03	30,239,653.97	-2.4%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	1,853,740.09
5650	FEMA Public Assistance Funds	131,867.31
5810	Other Restricted Federal	5,226,301.71
6230	California Clean Energy Jobs Act	75,071,153.17
6500	Special Education	1,205,895.60
7510	Low-Performing Students Block Grant	7,155,184.00
7810	Other Restricted State	380,203.39
8150	Ongoing & Major Maintenance Account (RM,	15,408,959.04
9010	Other Restricted Local	4,431,670.66
Total, Restricted Balance		110,864,974.97

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	432,648.09	431,528.46	412,374.59	431,528.46	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	432,648.09	431,528.46	412,374.59	431,528.46	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	144.91	144.91	32.69	32.69	(112.22)	-77%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	286.11	286.11	283.27	283.27	(2.84)	-1%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	431.02	431.02	315.96	315.96	(115.06)	-27%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	433,079.11	431,959.48	412,690.55	431,844.42	(115.06)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	38,741.89	38,776.27	38,776.30	38,776.30	0.03	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	38,741.89	38,776.27	38,776.30	38,776.30	0.03	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	38,741.89	38,776.27	38,776.30	38,776.30	0.03	0%

	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			2,390,338,990.00	1,848,102,885.00	1,529,099,861.00	1,626,628,279.00	1,581,375,545.00	1,411,425,314.00	1,956,758,857.00	2,181,432,185.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		193,042,359.00	193,042,359.00	527,303,808.00	347,476,247.00	347,476,247.00	525,132,974.00	358,638,008.00	319,188,730.00
Property Taxes	8020-8079		32,699,529.00	48,297,412.00	1,014,690.00	0.00	21,938,874.00	492,402,357.00	147,029,974.00	83,114,306.00
Miscellaneous Funds	8080-8099		0.00	(16,237,940.00)	(32,398,887.00)	(23,441,368.00)	(44,025,157.00)	2,217,355.00	(11,614,530.00)	(60,355,659.00)
Federal Revenue	8100-8299		6,320,208.00	790,008.00	752,786.00	120,943,900.00	19,525,090.00	32,277,717.00	107,651,012.00	15,546,517.00
Other State Revenue	8300-8599		19,069,614.00	27,547,601.00	61,703,924.00	53,024,849.00	97,083,748.00	59,621,374.00	105,673,292.00	36,225,474.00
Other Local Revenue	8600-8799		9,034,541.00	5,902,557.00	19,037,010.00	7,143,984.00	7,052,469.00	1,265,562.00	6,642,514.00	11,839,049.00
Interfund Transfers In	8910-8929		102,162,361.00	126,662,361.00	102,162,361.00	102,162,361.00	102,314,508.00	99,964,935.00	136,365,204.00	97,102,043.00
All Other Financing Sources	8930-8979		15,726,578.00	9,792,411.00	48,253,630.00	4,989,527.00	12,319,518.00	20,822,208.00	14,324,431.00	11,286,002.00
TOTAL RECEIPTS			378,055,190.00	395,796,769.00	727,829,322.00	612,299,500.00	563,685,297.00	1,233,704,482.00	864,709,905.00	513,946,462.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		649,169,272.00	488,690,320.00	471,505,406.00	441,523,452.00	544,068,288.00	461,166,991.00	453,563,930.00	453,094,732.00
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		133,693,937.00	87,268,486.00	66,548,778.00	104,017,001.00	86,325,603.00	96,974,717.00	82,496,003.00	133,786,439.00
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		118,311,686.00	102,181,443.00	104,864,400.00	113,662,361.00	128,756,174.00	102,019,771.00	110,153,039.00	113,745,429.00
All Other Financing Uses	7630-7699		19,116,400.00	36,659,544.00	(12,617,680.00)	(1,650,580.00)	(25,514,537.00)	28,209,460.00	(6,176,395.00)	(27,146,582.00)
TOTAL DISBURSEMENTS			920,291,295.00	714,799,793.00	630,300,904.00	657,552,234.00	733,635,528.00	688,370,939.00	640,036,577.00	673,480,018.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,849,038.00								
Accounts Receivable	9200-9299	173,855,412.00								
Due From Other Funds	9310	10,000,000.00								
Stores	9320	23,041,871.00								
Prepaid Expenditures	9330	1,682,968.00								
Other Current Assets	9340	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		211,429,289.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	532,481,134.00								
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	70,269,709.00								
Deferred Inflows of Resources	9690	0.00								
SUBTOTAL		602,750,843.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(391,321,554.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(542,236,105.00)	(319,003,024.00)	97,528,418.00	(45,252,734.00)	(169,950,231.00)	545,333,543.00	224,673,328.00	(159,533,556.00)
F. ENDING CASH (A + E)			1,848,102,885.00	1,529,099,861.00	1,626,628,279.00	1,581,375,545.00	1,411,425,314.00	1,956,758,857.00	2,181,432,185.00	2,021,898,629.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	April								
A. BEGINNING CASH		2,021,898,629.00	2,145,040,125.00	2,429,838,086.00	1,915,769,370.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	493,068,977.00	319,188,730.00	350,847,390.00	441,538,576.00			4,415,944,405.00	4,415,944,405.00
Property Taxes	8020-8079	5,159,276.00	345,191,508.00	184,289,420.00	156,714,083.00			1,517,851,429.00	1,517,851,429.00
Miscellaneous Funds	8080-8099	0.00	(31,398,589.00)	(25,447,791.00)	(45,293,901.00)			(287,996,467.00)	(287,996,467.00)
Federal Revenue	8100-8299	80,441,421.00	11,249,689.00	9,675,325.00	207,476,381.00	12,516,673.00		625,166,727.00	625,166,727.00
Other State Revenue	8300-8599	90,044,559.00	44,269,021.00	121,172,498.00	315,344,978.00	(13,398,718.00)		1,017,382,214.00	1,017,382,214.00
Other Local Revenue	8600-8799	455,660.00	9,546,271.00	34,982,023.00	69,492,833.00	20,266,053.00		202,660,526.00	202,660,526.00
Interfund Transfers In	8910-8929	15,633,001.00	104,170,081.00	100,191,147.00	159,424,045.00	(1,222,774,587.00)		25,539,821.00	25,539,821.00
All Other Financing Sources	8930-8979	42,631,658.00	(3,531,115.00)	(45,500,000.00)	92,955.00	(130,795,412.00)		412,391.00	412,391.00
TOTAL RECEIPTS		727,434,552.00	798,685,596.00	730,210,012.00	1,304,789,950.00	(1,334,185,991.00)	0.00	7,516,961,046.00	7,516,961,046.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	503,879,719.00	323,080,726.00	994,441,990.00	376,012,440.00			6,160,197,266.00	3,000,119,332.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00			0.00	1,061,230,339.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00			0.00	2,098,847,595.00
Books and Supplies	4000-4999	79,001,705.00	101,414,749.00	140,134,773.00	300,599,756.00	(100,000,000.00)		1,312,261,947.00	378,362,548.59
Services	5000-5999	0.00	0.00	0.00	0.00			0.00	883,053,266.33
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			0.00	73,639,317.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00			0.00	(22,793,185.00)
Interfund Transfers Out	7600-7629	4,000,000.00	107,670,081.00	109,701,965.00	145,017,919.00	(1,215,641,727.00)		44,442,541.00	44,442,541.00
All Other Financing Uses	7630-7699	17,411,632.00	(18,277,921.00)	0.00	0.00	(10,013,341.00)		0.00	0.00
TOTAL DISBURSEMENTS		604,293,056.00	513,887,635.00	1,244,278,728.00	821,630,115.00	(1,325,655,068.00)	0.00	7,516,901,754.00	7,516,901,753.92
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					0.00	2,849,038.00	2,849,038.00	
Accounts Receivable	9200-9299					22,384,007.00	173,855,412.00	196,239,419.00	
Due From Other Funds	9310					(3,000,000.00)	10,000,000.00	7,000,000.00	
Stores	9320					0.00	23,041,871.00	23,041,871.00	
Prepaid Expenditures	9330					0.00	1,682,968.00	1,682,968.00	
Other Current Assets	9340					0.00	0.00	0.00	
Deferred Outflows of Resources	9490					0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	19,384,007.00	211,429,289.00	230,813,296.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					16,159,262.00	532,481,134.00	548,640,396.00	
Due To Other Funds	9610					0.00	0.00	0.00	
Current Loans	9640					0.00	0.00	0.00	
Unearned Revenues	9650					0.00	70,269,709.00	70,269,709.00	
Deferred Inflows of Resources	9690					0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	16,159,262.00	602,750,843.00	618,910,105.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	3,224,745.00	(391,321,554.00)	(388,096,809.00)	
E. NET INCREASE/DECREASE (B - C + D)		123,141,496.00	284,797,961.00	(514,068,716.00)	483,159,835.00	(5,306,178.00)	(391,321,554.00)	(388,037,517.00)	59,292.08
F. ENDING CASH (A + E)		2,145,040,125.00	2,429,838,086.00	1,915,769,370.00	2,398,929,205.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,002,301,473.00	

LOS ANGELES UNIFIED SCHOOL DISTRICT
THIRD INTERIM ASSUMPTIONS
Fiscal Year 2018-19

REVENUES

1. Norm Enrollment		
Non-charter Schools	444,226	
Fiscally-dependent (locally-funded) charter schools	42,033	
Fiscally-independent (locally-funded) charter schools	112,485	
	Total	598,744
2. Estimated Funded Average Daily Attendance		
Non-charter schools (includes County ADA)	431,844.42	
Locally-funded charter schools	38,776.27	
	Total	470,620.69
3. Funded COLA		
LCFF	3.70%	
Special Education (AB602)	2.71%	
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
K-3	\$8,235	
4-6	\$7,571	
7-8	\$7,796	
9-12	\$9,269	
5. Unduplicated student count percentage to enrollment (3-year rolling average)		
Non-charter Schools	0.8547	
Fiscally-dependent (locally-funded) charter schools	<i>varies per school</i>	
6. GAP Funding Percentage	100.00%	
7. LCFF Revenues (in millions)		
Non-charter Schools	\$5,282.1	
Fiscally-dependent (locally-funded) charter schools	\$363.7	
	Total	\$5,645.8
8. Education Protection Act (in millions)		
Non-charter Schools	\$666.28	
Fiscally-dependent (locally-funded) charter schools	43.73	
	Total	\$710.01
9. California State Lottery - Rates Per ADA		
Unrestricted	\$151.00	
Restricted	\$53.00	
10. Mandate Block Grant (Rate per ADA)		
Non-charter schools – K-8	\$31.16	
Non-charter schools – 9-12	\$59.83	
Locally-funded charter schools – K-8	\$16.33	
Locally-funded charter schools – 9-12	\$45.23	
One-time Discretionary per ADA	\$184.00	

**LOS ANGELES UNIFIED SCHOOL DISTRICT
THIRD INTERIM ASSUMPTIONS
Fiscal Year 2018-19**

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

The District does not plan to issue 2018-19 TRANS.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2018-19 are based on actual expenditures through April 30, 2019, and the remaining 2 months were projected based on expenditure patterns in FY 2017-18, supplemented by specific information about factors that would cause expenditures to vary from prior year. The estimates reflect salary increases for all bargaining units.

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	16.280%	
PERS	18.062%	Safety PERS Members 36.949%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.050%	
Workers' Comp.	3.000%	
PARS	3.750%	

RESTRICTED MAINTENANCE ACCOUNT (RMA) CONTRIBUTIONS

The contribution amount for the current fiscal year is projected to be \$226.3 million which is more than enough to meet the 3% requirement. The residual balance in FY 2018 of \$1.3 million was carried over into the current year and is added to the current year contribution to fund the projected expenditures of \$213.7 million.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$16.1 million in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$2,010.8 million, which is slightly higher than the audited ending balance for 2017-18 by \$0.06 million.

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
THIRD INTERIM FINANCIAL REPORT
FY 2018-19**

BALANCES	The balances do not include amounts held in the Payroll Agency Fund.
RECEIPTS	Revenues and other receipts are primarily based on FY 2018-19 Actuals as of April 2019 and then projected forward based on scheduled release of apportionments and property taxes, as well as, expected receipts from various categorical programs.
DISBURSEMENTS	Disbursements are projected based on Actuals from July 2018 to April 2019.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals as of April 2019 and projected salaries and benefits for the rest of FY 2018-19, including retroactive salary increases of all bargaining units that have reached settlement agreements with the District.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on FY 2018-19 Actuals as of April 2019 and projected amounts for the rest of the year. This category also includes Capital Outlay.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available FY 2018-19 data. Inter-fund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds, and Child Development Fund.