



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

**2009-10
SECOND
INTERIM
FINANCIAL
REPORT**

Second Interim Financial Report
FY 2009 -2010

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2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,154,009,163.00	2,973,732,760.00	1,440,014,811.48	2,980,781,883.00	7,049,123.00	0.2%
2) Federal Revenue		8100-8299	1,355,080,118.00	1,060,202,837.00	488,242,004.68	856,560,360.00	(203,642,477.00)	-19.2%
3) Other State Revenue		8300-8599	1,872,334,064.00	2,018,976,532.00	835,720,213.07	1,956,421,355.00	(62,555,177.00)	-3.1%
4) Other Local Revenue		8600-8799	106,676,127.00	111,722,876.00	39,657,768.60	88,175,183.00	(23,547,693.00)	-21.1%
5) TOTAL, REVENUES			6,488,099,472.00	6,164,635,005.00	2,803,634,797.83	5,881,938,781.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,939,219,515.00	3,027,961,431.00	1,683,765,357.03	2,910,835,185.00	117,126,246.00	3.9%
2) Classified Salaries		2000-2999	888,031,627.00	951,600,661.00	529,650,283.39	921,558,191.00	30,042,470.00	3.2%
3) Employee Benefits		3000-3999	1,411,768,629.00	1,427,854,151.00	725,805,174.01	1,426,839,980.00	1,014,171.00	0.1%
4) Books and Supplies		4000-4999	514,704,591.00	526,868,397.00	111,455,148.61	293,863,469.00	233,004,928.00	44.2%
5) Services and Other Operating Expenditures		5000-5999	709,829,805.00	762,975,075.00	250,370,879.94	745,991,522.00	16,983,553.00	2.2%
6) Capital Outlay		6000-6999	37,432,448.00	79,338,975.00	6,405,282.61	22,810,924.00	56,528,051.00	71.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,587,203.00	4,832,537.00	5,205.00	2,519,766.00	2,312,771.00	47.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,451,227.00)	(18,630,525.00)	(182,094.53)	(12,700,391.00)	(5,930,134.00)	31.8%
9) TOTAL, EXPENDITURES			6,496,122,591.00	6,762,800,702.00	3,307,275,236.06	6,311,718,646.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(8,023,119.00)	(598,165,697.00)	(503,640,438.23)	(429,779,865.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	16,722,331.00	76,771,919.00	30,961,934.61	77,562,362.00	790,443.00	1.0%
b) Transfers Out		7600-7629	43,934,181.00	43,934,181.00	26,575,566.56	54,006,641.00	(10,072,460.00)	-22.9%
2) Other Sources/Uses								
a) Sources		8930-8979	27,113,173.00	27,113,173.00	2,057,528.14	33,154,079.00	6,040,906.00	22.3%
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			(98,677.00)	59,950,911.00	6,443,896.19	56,709,800.00		

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,121,796.00)	(538,214,786.00)	(497,196,542.04)	(373,070,065.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	850,516,332.73	850,516,332.73		850,516,332.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	(100,554,377.00)		(100,554,377.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850,516,332.73	749,961,955.73		749,961,955.73		
d) Other Restatements		9795	(550,406,499.09)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,109,833.64	749,961,955.73		749,961,955.73		
2) Ending Balance, June 30 (E + F1e)			291,988,037.64	211,747,169.73		376,891,890.73		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,816,034.00	2,787,942.00		2,787,942.00		
Stores		9712	11,679,169.00	8,680,482.00		8,664,851.50		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	1,000.00	1,000.00		0.00		
Legally Restricted Balance		9740	138,442,996.04	77,242,996.00		223,503,098.32		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	65,375,780.00	65,375,780.00		65,375,780.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	73,573,059.00	57,558,969.73		76,342,110.55		
c) Undesignated Amount		9790				218,108.36		
d) Unappropriated Amount		9790	99,999.60	100,000.00				

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REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,317,602,323.00	2,086,049,019.00	894,729,759.00	2,050,009,567.00	(36,039,452.00)	-1.7%
Charter Schools General Purpose Entitlement - State Aid		8015	29,356,308.00	26,251,227.00	10,124,957.00	24,653,218.00	(1,598,009.00)	-6.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	3,672,373.00	3,672,373.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,413,841.00	7,420,448.00	3,760,499.05	7,420,448.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	68,056.00	9,395,278.00	7,243,042.40	9,395,278.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	758,042,133.00	778,513,908.00	413,099,307.60	833,009,882.00	54,495,974.00	7.0%
Unsecured Roll Taxes		8042	42,669,717.00	33,799,618.00	32,171,386.92	33,799,618.00	0.00	0.0%
Prior Years' Taxes		8043	71,895,285.00	73,374,241.00	85,742,843.88	60,819,056.00	(12,555,185.00)	-17.1%
Supplemental Taxes		8044	10,062,867.00	18,291,568.00	2,783,069.24	14,633,254.00	(3,658,314.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(36,303,210.00)	(2,659,941.00)	24,513,281.40	3,526,289.00	6,186,230.00	-232.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,600,000.00	2,600,000.00	3,411,510.46	2,831,659.00	231,659.00	8.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	4,298,446.56	3,474,117.00	3,474,117.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	10,670.00	0.00	0.00	(10,670.00)	-100.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(5,335.00)	0.00	0.00	5,335.00	-100.0%
Subtotal, Revenue Limit Sources			3,203,408,320.00	3,033,040,701.00	1,481,878,103.51	3,047,244,759.00	14,204,058.00	0.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(181,788,295.00)	(171,399,427.00)	(99,983,565.00)	(178,885,919.00)	(7,486,492.00)	4.4%
Continuation Education ADA Transfer	2200	8091	15,043,252.00	15,198,248.00	8,273,791.00	15,917,046.00	718,798.00	4.7%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	5,297,478.00	5,297,478.00	New
Special Education ADA Transfer	6500	8091	166,745,043.00	156,201,171.00	91,709,774.00	157,671,395.00	1,470,224.00	0.9%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	21,766,222.00	21,848,104.00	548,893.33	19,177,083.00	(2,671,021.00)	-12.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(71,165,379.00)	(81,156,037.00)	(42,412,185.36)	(85,639,959.00)	(4,483,922.00)	5.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,154,009,163.00	2,973,732,760.00	1,440,014,811.48	2,980,781,883.00	7,049,123.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	169,279,325.00	168,236,244.00	21,232,459.33	172,688,429.00	4,452,185.00	2.6%
Special Education Discretionary Grants		8182	24,208,268.00	33,101,482.00	3,609,299.04	23,788,001.00	(9,313,481.00)	-28.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	71,464.00	126,247.00	126,247.00	126,247.00	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	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,051,611,315.00	755,141,213.00	434,700,842.84	578,348,098.00	(176,793,115.00)	-23.4%

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Vocational and Applied Technology Education	3500-3699	8290	8,065,760.00	8,014,337.00	2,752,945.86	6,832,835.00	(1,181,502.00)	-14.7%
Safe and Drug Free Schools	3700-3799	8290	5,775,380.00	6,441,965.00	1,080,773.92	4,824,504.00	(1,617,461.00)	-25.1%
JTPA / WIA	5600-5625	8290	1,029,333.00	1,390,551.00	58,963.42	1,314,089.00	(76,462.00)	-5.5%
Other Federal Revenue	All Other	8290	95,039,273.00	87,750,798.00	24,680,473.27	68,638,157.00	(19,112,641.00)	-21.8%
TOTAL, FEDERAL REVENUE			1,355,080,118.00	1,060,202,837.00	488,242,004.68	856,560,360.00	(203,642,477.00)	-19.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	2,350,000.00	2,350,000.00	986,461.00	2,350,000.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	(45,002.00)	(45,002.00)	New
Special Education Master Plan								
Current Year	6500	8311	378,693,372.00	433,180,219.00	207,846,509.97	423,973,118.00	(9,207,101.00)	-2.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	15,782,241.00	36,145,097.00	19,879,805.00	36,145,097.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	146,467,895.00	137,901,436.00	83,002,947.15	132,834,436.00	(5,067,000.00)	-3.7%
Spec. Ed. Transportation	7240	8311	17,526,894.00	40,140,768.00	22,077,421.00	40,140,768.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	121,286,715.00	127,053,071.00	47,904,049.66	123,914,973.00	(3,138,098.00)	-2.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	(346,530.00)	(346,530.00)	New
Year Round School Incentive		8425	34,570,572.00	34,570,572.00	0.00	34,570,572.00	0.00	0.0%
Class Size Reduction, K-3		8434	141,290,604.00	158,737,194.00	(19,242.00)	151,474,031.00	(7,263,163.00)	-4.6%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	176,139.00	276,450.00	0.00	276,450.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,499,028.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	80,353,246.00	86,226,767.00	22,852,603.29	87,462,717.00	1,235,950.00	1.4%
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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	1,513,519.00	2,067,395.00	854,424.03	1,045,690.00	(1,021,705.00)	-49.4%
Healthy Start	6240	8590	251,278.00	1,073,623.00	598,622.23	351,687.00	(721,936.00)	-67.2%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	1,553,739.72	834,383.00	834,383.00	New
Quality Education Investment Act	7400	8590	142,918,456.00	138,862,300.00	0.00	138,862,300.00	0.00	0.0%
All Other State Revenue	All Other	8590	785,654,105.00	820,391,640.00	428,182,872.02	782,576,665.00	(37,814,975.00)	-4.6%
TOTAL, OTHER STATE REVENUE			1,872,334,064.00	2,018,976,532.00	835,720,213.07	1,956,421,355.00	(62,555,177.00)	-3.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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%

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Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	218,000.00	218,000.00	95,135.69	107,133.00	(110,867.00)	-50.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	43,100.00	43,100.00	0.00	(1.00)	(43,101.00)	-100.0%
Leases and Rentals		8650	8,239,000.00	8,239,000.00	4,788,123.65	8,111,000.00	(128,000.00)	-1.6%
Interest		8660	36,983,024.00	36,983,024.00	(895,429.70)	17,199,000.00	(19,784,024.00)	-53.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	125,000.00	125,000.00	145,951.69	145,952.00	20,952.00	16.8%
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	477.91	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	7,334,472.00	7,334,472.00	10,764,096.47	17,599,180.00	10,264,708.00	140.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	5,335.00	0.00	0.00	(5,335.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	53,347,531.00	58,389,945.00	24,759,412.89	45,012,919.00	(13,377,026.00)	-22.9%
Tuition		8710	385,000.00	385,000.00	0.00	0.00	(385,000.00)	-100.0%
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			106,676,127.00	111,722,876.00	39,657,768.60	88,175,183.00	(23,547,693.00)	-21.1%
TOTAL, REVENUES			6,488,099,472.00	6,164,635,005.00	2,803,634,797.83	5,881,938,781.00	(282,696,224.00)	-4.6%

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,281,670,564.00	2,331,960,269.00	1,327,795,309.96	2,262,779,803.00	69,180,466.00	3.0%
Certificated Pupil Support Salaries		1200	257,172,119.00	263,381,526.00	145,216,759.34	250,024,254.00	13,357,272.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	284,035,220.00	302,258,062.00	140,959,996.86	273,776,594.00	28,481,468.00	9.4%
Other Certificated Salaries		1900	116,341,612.00	130,361,574.00	69,793,290.87	124,254,534.00	6,107,040.00	4.7%
TOTAL, CERTIFICATED SALARIES			2,939,219,515.00	3,027,961,431.00	1,683,765,357.03	2,910,835,185.00	117,126,246.00	3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	250,773,786.00	265,159,751.00	121,833,614.62	233,226,687.00	31,933,064.00	12.0%
Classified Support Salaries		2200	316,248,872.00	311,394,408.00	178,900,476.28	319,214,447.00	(7,820,039.00)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	18,121,260.00	20,403,507.00	12,516,928.96	20,596,024.00	(192,517.00)	-0.9%
Clerical, Technical and Office Salaries		2400	223,705,905.00	257,277,016.00	171,735,592.62	270,870,161.00	(13,593,145.00)	-5.3%
Other Classified Salaries		2900	79,181,804.00	97,365,979.00	44,663,670.91	77,650,872.00	19,715,107.00	20.2%
TOTAL, CLASSIFIED SALARIES			888,031,627.00	951,600,661.00	529,650,283.39	921,558,191.00	30,042,470.00	3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	231,475,525.00	238,502,899.00	123,770,311.13	233,405,294.00	5,097,605.00	2.1%
PERS		3201-3202	101,782,485.00	96,126,815.00	33,967,749.95	99,578,226.00	(3,451,411.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	111,906,818.00	120,700,544.00	58,108,670.25	107,666,743.00	13,033,801.00	10.8%
Health and Welfare Benefits		3401-3402	565,842,549.00	574,597,620.00	312,274,695.59	621,186,216.00	(46,588,596.00)	-8.1%
Unemployment Insurance		3501-3502	11,490,356.00	12,665,301.00	6,462,183.54	11,331,012.00	1,334,289.00	10.5%
Workers' Compensation		3601-3602	109,772,260.00	102,883,917.00	54,970,403.02	97,428,251.00	5,455,666.00	5.3%
OPEB, Allocated		3701-3702	253,361,265.00	252,943,193.00	105,395,526.57	223,869,244.00	29,073,949.00	11.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,737,371.00	15,833,620.00	2,178,361.50	14,305,847.00	1,527,773.00	9.6%
Other Employee Benefits		3901-3902	9,400,000.00	13,600,242.00	28,677,272.46	18,069,147.00	(4,468,905.00)	-32.9%
TOTAL, EMPLOYEE BENEFITS			1,411,768,629.00	1,427,854,151.00	725,805,174.01	1,426,839,980.00	1,014,171.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,462,947.00	69,711,723.00	51,112,139.27	93,805,411.00	(24,093,688.00)	-34.6%
Books and Other Reference Materials		4200	1,110,581.00	3,432,744.00	499,104.55	2,525,021.00	907,723.00	26.4%
Materials and Supplies		4300	419,800,247.00	418,854,712.00	52,085,320.39	176,010,840.00	242,843,872.00	58.0%
Noncapitalized Equipment		4400	26,127,989.00	34,567,297.00	7,656,542.91	21,360,721.00	13,206,576.00	38.2%
Food		4700	202,827.00	301,921.00	102,041.49	161,476.00	140,445.00	46.5%
TOTAL, BOOKS AND SUPPLIES			514,704,591.00	526,868,397.00	111,455,148.61	293,863,469.00	233,004,928.00	44.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,056,895.00	37,955,497.00	39,697,747.61	275,029,618.00	(237,074,121.00)	-624.6%
Travel and Conferences		5200	12,885,752.00	21,658,788.00	8,823,214.39	10,585,097.00	11,073,691.00	51.1%
Dues and Memberships		5300	466,594.00	558,403.00	440,656.07	528,014.00	30,389.00	5.4%
Insurance		5400-5450	25,323,771.00	28,224,871.00	4,367,671.00	42,049,789.00	(13,824,918.00)	-49.0%
Operations and Housekeeping Services		5500	103,989,937.00	104,587,557.00	43,669,505.31	100,308,171.00	4,279,386.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,773,890.00	78,078,216.00	26,943,702.36	56,384,523.00	21,693,693.00	27.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	454,083,815.00	472,142,966.00	116,265,802.01	242,155,329.00	229,987,637.00	48.7%
Communications		5900	19,249,151.00	19,768,777.00	10,162,581.19	18,950,981.00	817,796.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			709,829,805.00	762,975,075.00	250,370,879.94	745,991,522.00	16,983,553.00	2.2%

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	744,215.00	532,756.00	(4,559.00)	512.00	532,244.00	99.9%
Land Improvements		6170	80,818.00	147,523.00	335,093.20	611,235.00	(463,712.00)	-314.3%
Buildings and Improvements of Buildings		6200	22,424,310.00	36,342,494.00	4,934,551.17	9,701,471.00	26,641,023.00	73.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	11,225,155.00	12,810,998.00	1,131,989.63	2,051,104.00	10,759,894.00	84.0%
Equipment		6400	2,908,425.00	3,012,326.00	8,657.86	10,421,912.00	(7,409,586.00)	-246.0%
Equipment Replacement		6500	49,525.00	26,492,878.00	(450.25)	24,690.00	26,468,188.00	99.9%
TOTAL, CAPITAL OUTLAY			37,432,448.00	79,338,975.00	6,405,282.61	22,810,924.00	56,528,051.00	71.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	5,205.00	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 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	1,968,886.00	1,968,886.00	0.00	271,924.00	1,696,962.00	86.2%
Other Debt Service - Principal		7439	1,967,851.00	2,213,185.00	0.00	1,597,376.00	615,809.00	27.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,587,203.00	4,832,537.00	5,205.00	2,519,766.00	2,312,771.00	47.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(9,451,227.00)	(18,630,525.00)	(182,094.53)	(12,700,391.00)	(5,930,134.00)	31.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,451,227.00)	(18,630,525.00)	(182,094.53)	(12,700,391.00)	(5,930,134.00)	31.8%
TOTAL, EXPENDITURES			6,496,122,591.00	6,762,800,702.00	3,307,275,236.06	6,311,718,646.00	451,082,056.00	6.7%

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	6,122,331.00	39,358,128.00	29,826,478.80	40,073,115.00	714,987.00	1.8%
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	10,600,000.00	37,413,791.00	1,135,455.81	37,489,247.00	75,456.00	0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			16,722,331.00	76,771,919.00	30,961,934.61	77,562,362.00	790,443.00	1.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	517,962.00	(517,962.00)	New
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	12,502,275.00	(12,502,275.00)	New
Other Authorized Interfund Transfers Out		7619	43,934,181.00	43,934,181.00	26,575,566.56	40,986,404.00	2,947,777.00	6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,934,181.00	43,934,181.00	26,575,566.56	54,006,641.00	(10,072,460.00)	-22.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	20,113,990.00	20,113,990.00	0.00	29,900,000.00	9,786,010.00	48.7%
Proceeds from Capital Leases		8972	1,999,183.00	1,999,183.00	0.00	1,196,551.00	(802,632.00)	-40.1%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,000,000.00	5,000,000.00	2,057,528.14	2,057,528.00	(2,942,472.00)	-58.8%
(c) TOTAL, SOURCES			27,113,173.00	27,113,173.00	2,057,528.14	33,154,079.00	6,040,906.00	22.3%
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		
Categorical Education Block Grant Transfers		8995	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%
Categorical Flexibility Transfers		8998	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)			(98,677.00)	59,950,911.00	6,443,896.19	56,709,800.00	3,241,111.00	-5.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,972,220,868.00	2,802,333,341.00	1,340,031,246.48	2,801,895,964.00	(437,377.00)	0.0%
2) Federal Revenue		8100-8299	18,118,011.00	18,118,011.00	4,443,189.61	19,398,192.00	1,280,181.00	7.1%
3) Other State Revenue		8300-8599	1,044,824,545.00	1,110,691,158.00	429,563,030.65	1,065,630,938.00	(45,060,220.00)	-4.1%
4) Other Local Revenue		8600-8799	90,294,551.00	90,298,886.00	30,956,574.43	75,013,955.00	(15,284,931.00)	-16.9%
5) TOTAL, REVENUES			4,125,457,975.00	4,021,441,396.00	1,804,994,041.17	3,961,939,049.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,816,900,211.00	1,786,108,450.00	902,568,366.49	1,681,717,790.00	104,390,660.00	5.8%
2) Classified Salaries		2000-2999	387,324,807.00	451,194,651.00	256,926,279.23	426,483,642.00	24,711,009.00	5.5%
3) Employee Benefits		3000-3999	760,745,788.00	795,412,164.00	376,180,462.08	826,134,347.00	(30,722,183.00)	-3.9%
4) Books and Supplies		4000-4999	135,578,541.00	152,001,224.00	70,421,531.38	149,674,465.00	2,326,759.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	192,604,946.00	216,092,812.00	117,930,052.28	202,575,708.00	13,517,104.00	6.3%
6) Capital Outlay		6000-6999	30,096,700.00	33,781,301.00	3,541,763.65	7,933,135.00	25,848,166.00	76.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,587,203.00	4,832,537.00	5,205.00	2,519,766.00	2,312,771.00	47.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(75,696,652.00)	(88,749,390.00)	(8,195,145.16)	(73,499,203.00)	(15,250,187.00)	17.2%
9) TOTAL, EXPENDITURES			3,252,141,544.00	3,350,673,749.00	1,719,378,514.95	3,223,539,650.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			873,316,431.00	670,767,647.00	85,615,526.22	738,399,399.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	14,600,000.00	14,600,000.00	2,036,865.46	15,576,866.00	976,866.00	6.7%
b) Transfers Out		7600-7629	43,934,181.00	43,934,181.00	26,575,566.56	54,006,641.00	(10,072,460.00)	-22.9%
2) Other Sources/Uses								
a) Sources		8930-8979	6,999,183.00	6,999,183.00	2,057,528.14	3,254,079.00	(3,745,104.00)	-53.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(851,745,877.74)	(792,521,743.54)	(450,051,077.14)	(807,579,802.00)	(15,058,058.46)	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(874,080,875.74)	(814,856,741.54)	(472,532,250.10)	(842,755,498.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(764,444.74)	(144,089,094.54)	(386,916,723.88)	(104,356,099.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	294,569,092.27	294,569,092.27		294,569,092.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	(38,790,726.00)		(38,790,726.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,569,092.27	255,778,366.27		255,778,366.27		
d) Other Restatements		9795	(167,757,245.93)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,811,846.34	255,778,366.27		255,778,366.27		
2) Ending Balance, June 30 (E + F1e)			126,047,401.60	111,689,271.73		151,422,267.27		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,816,034.00	2,787,942.00		2,787,942.00		
Stores		9712	10,482,833.00	7,484,146.00		7,484,146.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	1,000.00	1,000.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	65,375,780.00	65,375,780.00		65,375,780.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	47,271,755.00	35,940,403.73		75,556,290.91		
c) Undesignated Amount		9790				218,108.36		
d) Unappropriated Amount		9790	99,999.60	100,000.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,317,602,323.00	2,086,049,019.00	894,729,759.00	2,050,009,567.00	(36,039,452.00)	-1.7%
Charter Schools General Purpose Entitlement - State Aid		8015	29,356,308.00	26,251,227.00	10,124,957.00	24,653,218.00	(1,598,009.00)	-6.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	3,672,373.00	3,672,373.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,413,841.00	7,420,448.00	3,760,499.05	7,420,448.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	68,056.00	9,395,278.00	7,243,042.40	9,395,278.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	758,042,133.00	778,513,908.00	413,099,307.60	833,009,882.00	54,495,974.00	7.0%
Unsecured Roll Taxes		8042	42,669,717.00	33,799,618.00	32,171,386.92	33,799,618.00	0.00	0.0%
Prior Years' Taxes		8043	71,895,285.00	73,374,241.00	85,742,843.88	60,819,056.00	(12,555,185.00)	-17.1%
Supplemental Taxes		8044	10,062,867.00	18,291,568.00	2,783,069.24	14,633,254.00	(3,658,314.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(36,303,210.00)	(2,659,941.00)	24,513,281.40	3,526,289.00	6,186,230.00	-232.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,600,000.00	2,600,000.00	3,411,510.46	2,831,659.00	231,659.00	8.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	4,298,446.56	3,474,117.00	3,474,117.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	10,670.00	0.00	0.00	(10,670.00)	-100.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(5,335.00)	0.00	0.00	5,335.00	-100.0%
Subtotal, Revenue Limit Sources			3,203,408,320.00	3,033,040,701.00	1,481,878,103.51	3,047,244,759.00	14,204,058.00	0.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(181,788,295.00)	(171,399,427.00)	(99,983,565.00)	(178,885,919.00)	(7,486,492.00)	4.4%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	21,766,222.00	21,848,104.00	548,893.33	19,177,083.00	(2,671,021.00)	-12.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(71,165,379.00)	(81,156,037.00)	(42,412,185.36)	(85,639,959.00)	(4,483,922.00)	5.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,972,220,868.00	2,802,333,341.00	1,340,031,246.48	2,801,895,964.00	(437,377.00)	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		
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/IASA	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	18,118,011.00	18,118,011.00	4,443,189.61	19,398,192.00	1,280,181.00	7.1%
TOTAL, FEDERAL REVENUE			18,118,011.00	18,118,011.00	4,443,189.61	19,398,192.00	1,280,181.00	7.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	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	121,286,715.00	127,053,071.00	46,753,946.66	121,129,807.00	(5,923,264.00)	-4.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	(346,530.00)	(346,530.00)	New
Year Round School Incentive		8425	34,570,572.00	34,570,572.00	0.00	34,570,572.00	0.00	0.0%
Class Size Reduction, K-3		8434	141,290,604.00	158,737,194.00	(19,242.00)	151,474,031.00	(7,263,163.00)	-4.6%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,499,028.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	72,713,537.00	77,031,558.00	22,587,345.41	76,514,447.00	(517,111.00)	-0.7%
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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	671,464,089.00	713,298,763.00	360,240,980.58	682,288,611.00	(31,010,152.00)	-4.3%
TOTAL, OTHER STATE REVENUE			1,044,824,545.00	1,110,691,158.00	429,563,030.65	1,065,630,938.00	(45,060,220.00)	-4.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	218,000.00	218,000.00	95,135.69	107,133.00	(110,867.00)	-50.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	43,100.00	43,100.00	0.00	(1.00)	(43,101.00)	-100.0%
Leases and Rentals		8650	8,239,000.00	8,239,000.00	4,788,123.65	8,111,000.00	(128,000.00)	-1.6%
Interest		8660	36,983,000.00	36,983,000.00	(897,847.52)	17,199,000.00	(19,784,000.00)	-53.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	125,000.00	125,000.00	145,951.69	145,952.00	20,952.00	16.8%
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	7,334,472.00	7,334,472.00	10,764,096.47	17,599,180.00	10,264,708.00	140.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	5,335.00	0.00	0.00	(5,335.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	37,350,979.00	37,350,979.00	16,061,114.45	31,851,691.00	(5,499,288.00)	-14.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,294,551.00	90,298,886.00	30,956,574.43	75,013,955.00	(15,284,931.00)	-16.9%
TOTAL, REVENUES			4,125,457,975.00	4,021,441,396.00	1,804,994,041.17	3,961,939,049.00	(59,502,347.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,485,206,376.00	1,442,713,243.00	749,669,452.18	1,373,105,432.00	69,607,811.00	4.8%
Certificated Pupil Support Salaries		1200	94,459,621.00	104,300,530.00	50,472,251.25	99,326,816.00	4,973,714.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	214,282,833.00	215,466,147.00	92,112,388.03	187,491,849.00	27,974,298.00	13.0%
Other Certificated Salaries		1900	22,951,381.00	23,628,530.00	10,314,275.03	21,793,693.00	1,834,837.00	7.8%
TOTAL, CERTIFICATED SALARIES			1,816,900,211.00	1,786,108,450.00	902,568,366.49	1,681,717,790.00	104,390,660.00	5.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,379,927.00	7,158,847.00	896,863.34	3,618,924.00	3,539,923.00	49.4%
Classified Support Salaries		2200	166,197,947.00	203,156,778.00	104,669,861.36	179,259,252.00	23,897,526.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	14,142,074.00	14,727,268.00	9,404,574.47	15,308,348.00	(581,080.00)	-3.9%
Clerical, Technical and Office Salaries		2400	171,969,490.00	185,138,641.00	123,164,063.17	196,528,280.00	(11,389,639.00)	-6.2%
Other Classified Salaries		2900	28,635,369.00	41,013,117.00	18,790,916.89	31,768,838.00	9,244,279.00	22.5%
TOTAL, CLASSIFIED SALARIES			387,324,807.00	451,194,651.00	256,926,279.23	426,483,642.00	24,711,009.00	5.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	145,068,306.00	142,544,688.00	63,341,408.34	137,840,012.00	4,704,676.00	3.3%
PERS		3201-3202	55,145,601.00	49,453,486.00	14,166,973.91	53,071,327.00	(3,617,841.00)	-7.3%
OASDI/Medicare/Alternative		3301-3302	50,909,369.00	55,307,585.00	30,197,750.51	53,880,213.00	1,427,372.00	2.6%
Health and Welfare Benefits		3401-3402	303,434,301.00	323,775,069.00	165,413,706.93	359,754,513.00	(35,979,444.00)	-11.1%
Unemployment Insurance		3501-3502	6,596,718.00	6,693,098.00	3,461,696.15	6,254,170.00	438,928.00	6.6%
Workers' Compensation		3601-3602	56,301,932.00	57,186,904.00	29,514,777.73	54,399,882.00	2,787,022.00	4.9%
OPEB, Allocated		3701-3702	135,304,674.00	138,671,908.00	55,907,508.93	135,579,886.00	3,092,022.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,933,529.00	8,179,184.00	2,178,361.50	7,285,462.00	893,722.00	10.9%
Other Employee Benefits		3901-3902	51,358.00	13,600,242.00	11,998,278.08	18,068,882.00	(4,468,640.00)	-32.9%
TOTAL, EMPLOYEE BENEFITS			760,745,788.00	795,412,164.00	376,180,462.08	826,134,347.00	(30,722,183.00)	-3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,451,947.00	69,619,802.00	51,092,950.09	82,799,860.00	(13,180,058.00)	-18.9%
Books and Other Reference Materials		4200	796,428.00	1,831,434.00	347,537.14	769,008.00	1,062,426.00	58.0%
Materials and Supplies		4300	59,141,065.00	71,686,318.00	16,217,188.57	59,342,822.00	12,343,496.00	17.2%
Noncapitalized Equipment		4400	8,177,402.00	8,851,886.00	2,763,855.58	6,762,104.00	2,089,782.00	23.6%
Food		4700	11,699.00	11,784.00	0.00	671.00	11,113.00	94.3%
TOTAL, BOOKS AND SUPPLIES			135,578,541.00	152,001,224.00	70,421,531.38	149,674,465.00	2,326,759.00	1.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	8,500.00	10,132,118.37	18,902,254.00	(18,893,754.00)	#####
Travel and Conferences		5200	2,337,951.00	4,772,309.00	5,492,423.05	2,256,959.00	2,515,350.00	52.7%
Dues and Memberships		5300	444,355.00	372,576.00	330,768.90	389,551.00	(16,975.00)	-4.6%
Insurance		5400-5450	25,323,771.00	28,224,871.00	4,367,671.00	42,049,789.00	(13,824,918.00)	-49.0%
Operations and Housekeeping Services		5500	101,419,298.00	102,019,298.00	42,668,789.00	98,336,022.00	3,683,276.00	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,941,315.00	40,502,059.00	19,389,898.44	36,610,385.00	3,891,674.00	9.6%
Transfers of Direct Costs		5710	(106,488,856.00)	(106,488,856.00)	0.00	(113,633,256.00)	7,144,400.00	-6.7%
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	115,172,638.00	128,602,076.00	25,827,990.25	100,563,638.00	28,038,438.00	21.8%
Communications		5900	17,454,474.00	18,079,979.00	9,720,393.27	17,100,366.00	979,613.00	5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,604,946.00	216,092,812.00	117,930,052.28	202,575,708.00	13,517,104.00	6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	378,215.00	166,756.00	(4,559.00)	512.00	166,244.00	99.7%
Land Improvements		6170	79,818.00	100,815.00	267,172.67	365,502.00	(264,687.00)	-262.5%
Buildings and Improvements of Buildings		6200	16,568,620.00	18,792,299.00	2,179,249.46	5,284,763.00	13,507,536.00	71.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	11,220,983.00	12,806,826.00	1,131,989.63	2,051,104.00	10,755,722.00	84.0%
Equipment		6400	1,815,340.00	1,740,066.00	(31,638.86)	226,352.00	1,513,714.00	87.0%
Equipment Replacement		6500	33,724.00	174,539.00	(450.25)	4,902.00	169,637.00	97.2%
TOTAL, CAPITAL OUTLAY			30,096,700.00	33,781,301.00	3,541,763.65	7,933,135.00	25,848,166.00	76.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	5,205.00	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,968,886.00	1,968,886.00	0.00	271,924.00	1,696,962.00	86.2%
Other Debt Service - Principal		7439	1,967,851.00	2,213,185.00	0.00	1,597,376.00	615,809.00	27.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,587,203.00	4,832,537.00	5,205.00	2,519,766.00	2,312,771.00	47.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(66,245,425.00)	(70,118,865.00)	(8,013,050.63)	(60,798,812.00)	(9,320,053.00)	13.3%
Transfers of Indirect Costs - Interfund		7350	(9,451,227.00)	(18,630,525.00)	(182,094.53)	(12,700,391.00)	(5,930,134.00)	31.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(75,696,652.00)	(88,749,390.00)	(8,195,145.16)	(73,499,203.00)	(15,250,187.00)	17.2%
TOTAL, EXPENDITURES			3,252,141,544.00	3,350,673,749.00	1,719,378,514.95	3,223,539,650.00	127,134,099.00	3.8%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	4,000,000.00	4,000,000.00	901,409.65	4,901,410.00	901,410.00	22.5%
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	10,600,000.00	10,600,000.00	1,135,455.81	10,675,456.00	75,456.00	0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			14,600,000.00	14,600,000.00	2,036,865.46	15,576,866.00	976,866.00	6.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	517,962.00	(517,962.00)	New
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	12,502,275.00	(12,502,275.00)	New
Other Authorized Interfund Transfers Out		7619	43,934,181.00	43,934,181.00	26,575,566.56	40,986,404.00	2,947,777.00	6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,934,181.00	43,934,181.00	26,575,566.56	54,006,641.00	(10,072,460.00)	-22.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,999,183.00	1,999,183.00	0.00	1,196,551.00	(802,632.00)	-40.1%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,000,000.00	5,000,000.00	2,057,528.14	2,057,528.00	(2,942,472.00)	-58.8%
(c) TOTAL, SOURCES			6,999,183.00	6,999,183.00	2,057,528.14	3,254,079.00	(3,745,104.00)	-53.5%
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	(851,140,104.60)	(800,151,908.54)	(450,051,077.14)	(815,209,967.00)	(15,058,058.46)	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	(605,773.14)	7,630,165.00	0.00	7,630,165.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			(851,745,877.74)	(792,521,743.54)	(450,051,077.14)	(807,579,802.00)	(15,058,058.46)	1.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(874,080,875.74)	(814,856,741.54)	(472,532,250.10)	(842,755,498.00)	(27,898,756.46)	3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	181,788,295.00	171,399,419.00	99,983,565.00	178,885,919.00	7,486,500.00	4.4%
2) Federal Revenue		8100-8299	1,336,962,107.00	1,042,084,826.00	483,798,815.07	837,162,168.00	(204,922,658.00)	-19.7%
3) Other State Revenue		8300-8599	827,509,519.00	908,285,374.00	406,157,182.42	890,790,417.00	(17,494,957.00)	-1.9%
4) Other Local Revenue		8600-8799	16,381,576.00	21,423,990.00	8,701,194.17	13,161,228.00	(8,262,762.00)	-38.6%
5) TOTAL, REVENUES			2,362,641,497.00	2,143,193,609.00	998,640,756.66	1,919,999,732.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,122,319,304.00	1,241,852,981.00	781,196,990.54	1,229,117,395.00	12,735,586.00	1.0%
2) Classified Salaries		2000-2999	500,706,820.00	500,406,010.00	272,724,004.16	495,074,549.00	5,331,461.00	1.1%
3) Employee Benefits		3000-3999	651,022,841.00	632,441,987.00	349,624,711.93	600,705,633.00	31,736,354.00	5.0%
4) Books and Supplies		4000-4999	379,126,050.00	374,867,173.00	41,033,617.23	144,189,004.00	230,678,169.00	61.5%
5) Services and Other Operating Expenditures		5000-5999	517,224,859.00	546,882,263.00	132,440,827.66	543,415,814.00	3,466,449.00	0.6%
6) Capital Outlay		6000-6999	7,335,748.00	45,557,674.00	2,863,518.96	14,877,789.00	30,679,885.00	67.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	66,245,425.00	70,118,865.00	8,013,050.63	60,798,812.00	9,320,053.00	13.3%
9) TOTAL, EXPENDITURES			3,243,981,047.00	3,412,126,953.00	1,587,896,721.11	3,088,178,996.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(881,339,550.00)	(1,268,933,344.00)	(589,255,964.45)	(1,168,179,264.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,122,331.00	62,171,919.00	28,925,069.15	61,985,496.00	(186,423.00)	-0.3%
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	20,113,990.00	20,113,990.00	0.00	29,900,000.00	9,786,010.00	48.7%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	851,745,877.74	792,521,743.54	450,051,077.14	807,579,802.00	15,058,058.46	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			873,982,198.74	874,807,652.54	478,976,146.29	899,465,298.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,357,351.26)	(394,125,691.46)	(110,279,818.16)	(268,713,966.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	555,947,240.46	555,947,240.46		555,947,240.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	(61,763,651.00)		(61,763,651.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			555,947,240.46	494,183,589.46		494,183,589.46		
d) Other Restatements		9795	(382,649,253.16)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,297,987.30	494,183,589.46		494,183,589.46		
2) Ending Balance, June 30 (E + F1e)			165,940,636.04	100,057,898.00		225,469,623.46		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,196,336.00	1,196,336.00		1,180,705.50		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	138,442,996.04	77,242,996.00		223,503,098.32		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	26,301,304.00	21,618,566.00		785,819.64		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	15,043,252.00	15,198,248.00	8,273,791.00	15,917,046.00	718,798.00	4.7%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	5,297,478.00	5,297,478.00	New
Special Education ADA Transfer	6500	8091	166,745,043.00	156,201,171.00	91,709,774.00	157,671,395.00	1,470,224.00	0.9%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			181,788,295.00	171,399,419.00	99,983,565.00	178,885,919.00	7,486,500.00	4.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	169,279,325.00	168,236,244.00	21,232,459.33	172,688,429.00	4,452,185.00	2.6%
Special Education Discretionary Grants		8182	24,208,268.00	33,101,482.00	3,609,299.04	23,788,001.00	(9,313,481.00)	-28.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	71,464.00	126,247.00	126,247.00	126,247.00	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	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,051,611,315.00	755,141,213.00	434,700,842.84	578,348,098.00	(176,793,115.00)	-23.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	8,065,760.00	8,014,337.00	2,752,945.86	6,832,835.00	(1,181,502.00)	-14.7%
Safe and Drug Free Schools	3700-3799	8290	5,775,380.00	6,441,965.00	1,080,773.92	4,824,504.00	(1,617,461.00)	-25.1%
JTPA / WIA	5600-5625	8290	1,029,333.00	1,390,551.00	58,963.42	1,314,089.00	(76,462.00)	-5.5%
Other Federal Revenue	All Other	8290	76,921,262.00	69,632,787.00	20,237,283.66	49,239,965.00	(20,392,822.00)	-29.3%
TOTAL, FEDERAL REVENUE			1,336,962,107.00	1,042,084,826.00	483,798,815.07	837,162,168.00	(204,922,658.00)	-19.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	2,350,000.00	2,350,000.00	986,461.00	2,350,000.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	(45,002.00)	(45,002.00)	New
Special Education Master Plan								
Current Year	6500	8311	378,693,372.00	433,180,219.00	207,846,509.97	423,973,118.00	(9,207,101.00)	-2.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	15,782,241.00	36,145,097.00	19,879,805.00	36,145,097.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	146,467,895.00	137,901,436.00	83,002,947.15	132,834,436.00	(5,067,000.00)	-3.7%
Spec. Ed. Transportation	7240	8311	17,526,894.00	40,140,768.00	22,077,421.00	40,140,768.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	1,150,103.00	2,785,166.00	2,785,166.00	New
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		
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	176,139.00	276,450.00	0.00	276,450.00	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	7,639,709.00	9,195,209.00	265,257.88	10,948,270.00	1,753,061.00	19.1%
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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	1,513,519.00	2,067,395.00	854,424.03	1,045,690.00	(1,021,705.00)	-49.4%
Healthy Start	6240	8590	251,278.00	1,073,623.00	598,622.23	351,687.00	(721,936.00)	-67.2%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	1,553,739.72	834,383.00	834,383.00	New
Quality Education Investment Act	7400	8590	142,918,456.00	138,862,300.00	0.00	138,862,300.00	0.00	0.0%
All Other State Revenue	All Other	8590	114,190,016.00	107,092,877.00	67,941,891.44	100,288,054.00	(6,804,823.00)	-6.4%
TOTAL, OTHER STATE REVENUE			827,509,519.00	908,285,374.00	406,157,182.42	890,790,417.00	17,494,957.00	-1.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	24.00	24.00	2,417.82	0.00	(24.00)	-100.0%
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	477.91	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-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	15,996,552.00	21,038,966.00	8,698,298.44	13,161,228.00	(7,877,738.00)	-37.4%
Tuition		8710	385,000.00	385,000.00	0.00	0.00	(385,000.00)	-100.0%
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			16,381,576.00	21,423,990.00	8,701,194.17	13,161,228.00	(8,262,762.00)	-38.6%
TOTAL, REVENUES			2,362,641,497.00	2,143,193,609.00	998,640,756.66	1,919,999,732.00	(223,193,877.00)	-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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	796,464,188.00	889,247,026.00	578,125,857.78	889,674,371.00	(427,345.00)	0.0%
Certificated Pupil Support Salaries		1200	162,712,498.00	159,080,996.00	94,744,508.09	150,697,438.00	8,383,558.00	5.3%
Certificated Supervisors' and Administrators' Salaries		1300	69,752,387.00	86,791,915.00	48,847,608.83	86,284,745.00	507,170.00	0.6%
Other Certificated Salaries		1900	93,390,231.00	106,733,044.00	59,479,015.84	102,460,841.00	4,272,203.00	4.0%
TOTAL, CERTIFICATED SALARIES			1,122,319,304.00	1,241,852,981.00	781,196,990.54	1,229,117,395.00	12,735,586.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	244,393,859.00	258,000,904.00	120,936,751.28	229,607,763.00	28,393,141.00	11.0%
Classified Support Salaries		2200	150,050,925.00	108,237,630.00	74,230,614.92	139,955,195.00	(31,717,565.00)	-29.3%
Classified Supervisors' and Administrators' Salaries		2300	3,979,186.00	5,676,239.00	3,112,354.49	5,287,676.00	388,563.00	6.8%
Clerical, Technical and Office Salaries		2400	51,736,415.00	72,138,375.00	48,571,529.45	74,341,881.00	(2,203,506.00)	-3.1%
Other Classified Salaries		2900	50,546,435.00	56,352,862.00	25,872,754.02	45,882,034.00	10,470,828.00	18.6%
TOTAL, CLASSIFIED SALARIES			500,706,820.00	500,406,010.00	272,724,004.16	495,074,549.00	5,331,461.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,407,219.00	95,958,211.00	60,428,902.79	95,565,282.00	392,929.00	0.4%
PERS		3201-3202	46,636,884.00	46,673,329.00	19,800,776.04	46,506,899.00	166,430.00	0.4%
OASDI/Medicare/Alternative		3301-3302	60,997,449.00	65,392,959.00	27,910,919.74	53,786,530.00	11,606,429.00	17.7%
Health and Welfare Benefits		3401-3402	262,408,248.00	250,822,551.00	146,860,988.66	261,431,703.00	(10,609,152.00)	-4.2%
Unemployment Insurance		3501-3502	4,893,638.00	5,972,203.00	3,000,487.39	5,076,842.00	895,361.00	15.0%
Workers' Compensation		3601-3602	53,470,328.00	45,697,013.00	25,455,625.29	43,028,369.00	2,668,644.00	5.8%
OPEB, Allocated		3701-3702	118,056,591.00	114,271,285.00	49,488,017.64	88,289,358.00	25,981,927.00	22.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,803,842.00	7,654,436.00	0.00	7,020,385.00	634,051.00	8.3%
Other Employee Benefits		3901-3902	9,348,642.00	0.00	16,678,994.38	265.00	(265.00)	New
TOTAL, EMPLOYEE BENEFITS			651,022,841.00	632,441,987.00	349,624,711.93	600,705,633.00	31,736,354.00	5.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,000.00	91,921.00	19,189.18	11,005,551.00	(10,913,630.00)	-11872.8%
Books and Other Reference Materials		4200	314,153.00	1,601,310.00	151,567.41	1,756,013.00	(154,703.00)	-9.7%
Materials and Supplies		4300	360,659,182.00	347,168,394.00	35,868,131.82	116,668,018.00	230,500,376.00	66.4%
Noncapitalized Equipment		4400	17,950,587.00	25,715,411.00	4,892,687.33	14,598,617.00	11,116,794.00	43.2%
Food		4700	191,128.00	290,137.00	102,041.49	160,805.00	129,332.00	44.6%
TOTAL, BOOKS AND SUPPLIES			379,126,050.00	374,867,173.00	41,033,617.23	144,189,004.00	230,678,169.00	61.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,056,895.00	37,946,997.00	29,565,629.24	256,127,364.00	(218,180,367.00)	-575.0%
Travel and Conferences		5200	10,547,801.00	16,886,479.00	3,330,791.34	8,328,138.00	8,558,341.00	50.7%
Dues and Memberships		5300	22,239.00	185,827.00	109,887.17	138,463.00	47,364.00	25.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,570,639.00	2,568,259.00	1,000,716.31	1,972,149.00	596,110.00	23.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,832,575.00	37,576,157.00	7,553,803.92	19,774,138.00	17,802,019.00	47.4%
Transfers of Direct Costs		5710	106,488,856.00	106,488,856.00	0.00	113,633,256.00	(7,144,400.00)	-6.7%
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	338,911,177.00	343,540,890.00	90,437,811.76	141,591,691.00	201,949,199.00	58.8%
Communications		5900	1,794,677.00	1,688,798.00	442,187.92	1,850,615.00	(161,817.00)	-9.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			517,224,859.00	546,882,263.00	132,440,827.66	543,415,814.00	3,466,449.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	366,000.00	366,000.00	0.00	0.00	366,000.00	100.0%
Land Improvements		6170	1,000.00	46,708.00	67,920.53	245,733.00	(199,025.00)	-426.1%
Buildings and Improvements of Buildings		6200	5,855,690.00	17,550,195.00	2,755,301.71	4,416,708.00	13,133,487.00	74.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	4,172.00	4,172.00	0.00	0.00	4,172.00	100.0%
Equipment		6400	1,093,085.00	1,272,260.00	40,296.72	10,195,560.00	(8,923,300.00)	-701.4%
Equipment Replacement		6500	15,801.00	26,318,339.00	0.00	19,788.00	26,298,551.00	99.9%
TOTAL, CAPITAL OUTLAY			7,335,748.00	45,557,674.00	2,863,518.96	14,877,789.00	30,679,885.00	67.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 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	66,245,425.00	70,118,865.00	8,013,050.63	60,798,812.00	9,320,053.00	13.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			66,245,425.00	70,118,865.00	8,013,050.63	60,798,812.00	9,320,053.00	13.3%
TOTAL, EXPENDITURES			3,243,981,047.00	3,412,126,953.00	1,587,896,721.11	3,088,178,996.00	323,947,957.00	9.5%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,122,331.00	35,358,128.00	28,925,069.15	35,171,705.00	(186,423.00)	-0.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	26,813,791.00	0.00	26,813,791.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,122,331.00	62,171,919.00	28,925,069.15	61,985,496.00	(186,423.00)	-0.3%
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: 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	20,113,990.00	20,113,990.00	0.00	29,900,000.00	9,786,010.00	48.7%
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			20,113,990.00	20,113,990.00	0.00	29,900,000.00	9,786,010.00	48.7%
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	851,140,104.60	800,151,908.54	450,051,077.14	815,209,967.00	15,058,058.46	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	605,773.14	(7,630,165.00)	0.00	(7,630,165.00)	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			851,745,877.74	792,521,743.54	450,051,077.14	807,579,802.00	15,058,058.46	1.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			873,982,198.74	874,807,652.54	478,976,146.29	899,465,298.00	(24,657,645.46)	2.8%

**GENERAL FUND
SECOND INTERIM FINANCIAL REPORT
FY 2009-10**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The \$7.0 million projected higher revenue limit is mainly due to adjustments in ADA. For the current year, the net shift in ADA between the District and the charter schools is lower than was estimated in the budget resulting to a higher revenue limit ADA. Data related to the transferred students was updated based on norm enrollment which was not available at the time the budget was adopted. The higher ADA accounts for \$6.9 million of the increase. Prior year adjustments due to corrections in the annual ADA, adds \$3.6 million to the revenues. The increases are partially offset by the decrease in the other revenue limit items of \$1.9 million and charter schools general purpose block grant of \$1.6 million.
- A-2 Federal revenues are projected to be \$203.6 million lower than budgeted mainly due to \$201.0 million lower expenditures in specially funded programs (SFP), \$13.0 million in unimplemented grants as of January 31, 2010, offset by an increase of \$7.0 million in medical billing option and 3.4 million net increase in other federal revenues.
- A-3 State revenues are anticipated to be \$62.6 million less than the budget mainly because of the recouped funding in select categorical programs as follows: \$7.7 million in CSR Grade 9 & 11, \$16.7 million in Middle & HS supplemental counseling program, \$2.2 million in School Safety and Violence Prevention, \$ 3.6 million in Arts and Music Block Grant, and \$4.8 million in Math and Reading professional development. The other differences are due to \$4.2 million lower estimated entitlement in ROCP, \$9.4 million lower estimated Special Education entitlement; lower expenditures of \$14.4 million in specially funded programs, and various estimated net increase in the other state revenues of \$0.4 million.
- A-4 The \$23.5 million decrease in Other Local Revenues is due to \$19.8 million lower interest income, \$6.8 million lower miscellaneous income, \$1.8 million lesser donations, \$5.5 million unimplemented specially funded grants, \$2.3 million and lesser spending in specially funded programs. The decreases are partially offset by \$11.5 higher other fees and contracts, and various net increases of \$1.2 million.

Expenditures

- B-1 The projected under-expenditure in Certificated Salaries is primarily due to decreased projected spending for teachers, supervisors, school administrators and guidance and welfare salaries in regular programs, as well as decreased spending in SFP programs. The projected underspending in SFP programs will be carried over to FY 2010-2011.

Continued

- B-2 The projected under-expenditure in Classified Salaries is primarily due to decreased projected spending for instructional aides and other classified salaries, partially offset by increased projected spending for office personnel and maintenance and operations salaries in regular programs. Projected underspending in SFP programs further adds to this under-expenditure. The projected underspending in SFP programs will be carried over to FY 2010-2011.
- B-3 The projected under-expenditure in Employee Benefits is primarily due to lower projected fringe benefits in SFP programs, partially offset by higher projected health and welfare benefits in regular programs. The projected underspending in SFP programs will be carried over to FY 2010-2011.
- B-4 The projected under-expenditure in Books and Supplies is mainly due to projected underspending in SFP programs, further increased by projected underspending in instructional materials and supplies in regular programs. Projected increased spending for textbooks in regular programs partially offsets this under-expenditure. The projected underspending in SFP programs will be carried over to FY 2010-11.
- B-5 The projected under-spending in Services and Other Operating expenses is primarily due to lower projected expenditures in SFP programs and for rentals, leases and repairs in regular programs, partially offset by increased projected spending in other services and operating expenditures and insurance in regular programs. The projected underspending in SFP programs will be carried over to FY 2010-11.
- B-6 The projected under-expenditure in Capital Outlay is primarily due to lower projected expenditures for equipment replacement and buildings and improvements in regular programs.
- B-7 The projected under-expenditure in Other Outgo is primarily due to decreased projections in this category.
- B-8 The lower Transfers of Indirect Costs is mainly due to decreased charges to the Adult Education and Cafeteria Funds.

Other Financing Sources/Uses

- D-1a The \$0.8 million increase in the Interfund Transfers In represents primarily due to transfer from Capital Services fund to reimburse General fund for overpayment of interest of certificate of participation (COPS).
- D-1b The projected increase in Transfers Out is primarily due to increased projected encroachment from Cafeteria Fund.
- D-2a The \$6.0 million higher Other Financing Sources is due mainly to an increase of COPS proceeds for ISIS and bus replacements.

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	403,886.66	396,914.96	387,607.14	400,940.08	4,025.12	1%
2. Special Education	20,033.35	20,017.52	19,406.72	19,951.49	(66.03)	0%
HIGH SCHOOL						
3. General Education	151,921.39	156,776.36	151,860.48	154,360.29	(2,416.07)	-2%
4. Special Education	11,793.77	11,414.88	10,813.42	11,108.00	(306.88)	-3%
COUNTY SUPPLEMENT						
5. County Community Schools	108.48	101.26	117.38	117.38	16.12	16%
6. Special Education	0.00	1.35	2.20	2.20	0.85	63%
7. TOTAL, K-12 ADA	587,743.65	585,226.33	569,807.34	586,479.44	1,253.11	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)	19,035.00	23,964.02	0.00	0.00	(23,964.02)	-100%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	8,358.91	8,506.41	0.00	0.00	(8,506.41)	-100%
11. Adults Enrolled, State Apportioned	70,734.90	68,577.03	0.00	0.00	(68,577.03)	-100%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	43.19	25.53	0.00	0.00	(25.53)	-100%
13. TOTAL, CLASSES FOR ADULTS	79,137.00	77,108.97	0.00	0.00	(77,108.97)	-100%
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)	685,915.65	686,299.32	569,807.34	586,479.44	(99,819.88)	-15%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	7,878,625.00	7,807,797.00	0.00	0.00	(7,807,797.00)	-100%
17. High School	6,441,709.00	6,512,537.00	0.00	0.00	(6,512,537.00)	-100%
18. TOTAL, SUPPLEMENTAL HOURS	14,320,334.00	14,320,334.00	0.00	0.00	(14,320,334.00)	-100%

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. ADA for 5th & 6th Hours	193.45	220.28	0.00	0.00	(220.28)	-100%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	1,365.83	1,370.74	0.00	0.00	(1,370.74)	-100%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	3,471.23	5,222.66	5,302.75	5,302.75	80.09	2%
b. All Other Block Grant Funded Charters	57,788.79	59,104.73	59,017.04	59,017.04	(87.69)	0%
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)	61,260.02	64,327.39	64,319.79	64,319.79	(7.60)	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	3,910,820.00	3,298,319.00	0.00	0.00	(3,298,319.00)	-100%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,125.56	6,125.56	6,125.56
2. Inflation Increase	0041	261.00	261.00	262.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,386.56	6,386.56	6,387.56
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,386.56	6,386.56	6,387.56
b. Revenue Limit ADA	0033	591,214.88	590,448.99	591,782.19
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,775,829,304.01	3,770,937,901.57	3,780,044,245.56
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	22,048,963.00	22,048,963.00	19,983,635.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	12,996,742.00	13,276,673.00	13,276,828.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	3,810,875,009.01	3,806,263,537.57	3,813,304,708.56
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,126,175,096.14	3,107,623,865.25	3,113,372,629.30
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	11,190,735.00	11,190,735.00	11,048,401.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	25,624,942.00	25,706,824.00	22,887,865.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	3,858,720.00	3,858,720.00	3,710,782.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(10,575,487.00)	(10,657,369.00)	(8,128,682.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,115,599,609.14	3,096,966,496.25	3,105,243,947.30

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	853,848,689.00	918,135,120.00	966,077,942.00
26. Miscellaneous Funds	0588	1,000.00	5,335.00	0.00
27. Community Redevelopment Funds	0589	2,600,000.00	2,600,000.00	2,831,659.00
28. Less: Charter Schools In-lieu Taxes	0595	80,931,838.00	90,926,120.00	95,895,614.78
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	775,517,851.00	829,814,335.00	873,013,986.22
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	21,911,099.00	29,366,898.00	31,070,919.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,318,170,659.14	2,237,785,263.25	2,201,159,042.08
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	568,336.00	534,722.00	612,056.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(151,201,525.00)	(150,537,419.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(568,336.00)	(151,736,247.00)	(151,149,475.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,317,602,323.14	2,086,049,016.25	2,050,009,567.08

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	3,591,369.00	3,079,084.00	3,079,057.00
44. California High School Exit Exam	9002	37,920,451.00	40,613,739.00	40,675,413.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	13,401,398.00	13,910,385.00	13,920,954.00
46. Apprenticeship Funding	0570	2,639,369.00	2,618,641.00	2,618,641.00
47. Community Day School Additional Funding	9007	3,043,819.00	3,105,268.00	2,785,166.00

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2009-10**

REVENUES

REVENUE LIMIT

Revenue Limit ADA

P2 and annual ADA are estimated by using a simple average ratio of P2 or annual ADA to enrollment of the last three fiscal years. Because of declining enrollment, the prior year P2 ADA is used in the revenue limit 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.

	2nd Interim	1st Interim	Increase (Decrease)
Prior Year P-2 ADA (includes annual Ext. Yr Sp. Ed. ADA)	589,292.43	589,292.43	0.00
Net shift from PY District ADA to CY Charter ADA	7,381.00	8,127.95	(746.95)
Total PY P-2 ADA	581,911.43	581,164.48	746.95
Annual ADA	4,568.01	4,551.04	16.97
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	5,302.75	5,222.66	80.09
Revenue Limit ADA	591,782.19	590,938.18	844.01

Base Revenue Limit Per ADA

The second interim reflects the COLA of \$262 that was published in the first principal apportionment (P1) resulting in a slight increase in the deficated base revenue limit per ADA.

	2nd Interim	1st Interim	Increase (Decrease)
Base Revenue Limit per ADA (prior year)	\$ 6,125.56	\$ 6,125.56	\$ -
Statutory COLA (4.25%)	\$ 262.00	\$ 261.00	\$ 1.00
Equalization	\$ -	\$ -	\$ -
Total Base Revenue Limit per ADA before Deficit	\$ 6,387.56	\$ 6,386.56	\$ 1.00
Deficit (18.355%)	\$ (1,172.44)	\$ (1,172.25)	\$ (0.19)
Total Base Revenue Limit per ADA, Deficited	\$ 5,215.12	\$ 5,214.31	\$ 0.81

The revenue limit per ADA reduction is also based on the slightly higher rate of \$252.99 that was provided in the P1 apportionment. This is equivalent to a total \$150,537,419 reduction in the District's revenue limit.

Local Property Taxes

Local property taxes are based on the 2009-10 First Principal Taxes report.

Special Education

The AB 602 funding model is used in the calculation of the Special Education base entitlement with zero COLA and a \$7.71 per ADA supplement to base.

The 2009-10 actual grant award for the Federal IDEA PL 94-142 local assistance grant is \$123,634,568. This is reduced by the estimated share of the fiscally independent charter schools of \$10,615,000.

American Recovery and Reinvestment Act (ARRA) Funding

Projections for the ARRA Title 1, ARRA IDEA and Other ARRA Programs are based on the grant awards and the projected expenditures for this fiscal year. The revenue for the State Fiscal Stabilization Fund (SFSF) was recognized in fiscal year 2008-09.

Other Federal Revenues (8290)

Estimates are based on known grants, entitlements, funding schedules or actual apportionments as of January 31, 2010. For federal grants subject to deferred revenues, the historical trend of expenditures were also considered in arriving at the estimates.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2009-10**

Categorical Programs Associated with the Revenue Limit

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

Amounts Unappropriated in FY 2008-09, Reverted in 2009-10 and Recouped in 2009-10

The District made an audit adjustment of \$100.5 million in the general fund for categorical programs that it recognized in 2008-09, in accordance with the guidance from the State Controller that the unappropriated funds are not 2008-09 but 2009-10 revenues. Out of the \$100.5 million that was supposed to be reverted in FY 2009-10, the State recouped \$41.0 million from the apportionments of select categorical programs that will be backfilled dollar to dollar with ARRA SFSF. The second interim estimates reflect the recognition of the unappropriated amounts and the recoupment of select categorical funding. Below are the programs affected by the audit adjustment and the recoupment:

Current SACS Resource**	Former SACS Resource for SBX3 4 flexible programs**	Program	Audit Adjustment (Decrease in A/R & Beginning Balance, Increase in 2009-10 Revenues)	Recouped amount that will be backfilled by SFSF
0000		Apport Sum Sch-Rem	1,804,419	
0000**	6350	ROC/P	4,450,855	
0000**	7080	7-12 Counseling	17,602,116	(16,664,654)
6286		English Language Acquisition	7,491,622	
6500		L/A Special Education Apportionments	54,272,029	
0000**	6405	School Safety	4,441,846	(2,152,091)
0000**	1200	High School Class Size Reduction	6,886,998	(7,739,798)
0000**	6760	Arts & Music Block Grant	3,604,492	(3,604,492)
0000**	7294	Math & Reading PD		(2,307,895)
0000**	7296	Math & Reading PD - EL		(2,514,898)
0000**	7392	Teacher Credentialing Block Grant		(5,980,260)
		Total	100,554,377	(40,964,088)

Special Education Mandate Settlement

Based on available funding schedule, the FY 2009-10 allocation is \$2,968,566 representing the 9th of 10 annual payments.

State Class Size Reduction (CSR) Funds

Estimated CSR K-3 FY 2009-10 revenue for the second interim remains at the \$158.7 million level estimated in Budget and in the 1st interim. There is an anticipated prior year adjustment of \$7.3 million resulting from the submission of a revised CSR K-3 report for 2008-09.

Morgan Hart 9th Grade

CSR 9th and 11th grade revenue estimate is based on the same percentage of available funding that was received of the funding allocated in 2007-08, plus the amount that was unappropriated in 2008-09 and reverted in 2009-10 minus the recouped amount due to ABX3 56.

Lottery Revenues

Lottery revenues are calculated based on the following:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	697,362.42	\$ 110.00	\$ 76,709,866
Restricted	697,362.42	\$ 13.00	\$ 9,065,711
Total			\$ 85,775,577

Prior year adjustments mainly due to corrections in the 2008-09 annual ADA are included in the estimates.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2009-10**

Other State Revenues

Projections for most of the state categorical revenues are based on known grants, entitlements, funding schedules or actual apportionments as of January 31, 2010. The estimates also reflect the FY 2009-10 funding reductions where applicable.

TAX AND REVENUE ANTICIPATION NOTES (TRANs)

On August 13, 2009, the District issued a total of \$750.0 million of 2009-10 TRANs at a premium of \$9.8 million. The interest and principal is due at maturity on August 12, 2010. As security for the payment of principal and interest on the notes, the Treasurer and Tax Collector of the County of Los Angeles, as the paying agent, will deposit and hold in trust in a special repayment account, the unrestricted revenues received by the District as follows: \$262.5 million on or before January 31, 2010; \$262.5 million on or before March 31, 2010; \$238.5 million of principal and interest on or before April 30, 2010; and \$1.5 million of interest on or before June 4, 2010.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2009-10 are based on actual expenditures through January 31, 2010, and the remaining five months were projected based on expenditure patterns in FY 2008-09, supplemented by specific information about factors that would cause expenditures to vary from prior year.

Salary negotiations with our bargaining units have not been completed for the current fiscal year. Four furlough days are included in the projections for bargaining units that have already agreed to take them.

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	9.709%	Safety PERS Members 30.262%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.300%	
Workers' Comp.	2.550%	
PARS	3.750%	

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2009-10**

DEFERRED MAINTENANCE CONTRIBUTION

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

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is expected to be \$141,629,581, while total maintenance expenditures are projected to be \$142,299,226.

CERTIFICATES OF PARTICIPATION (COPs)

\$29,560,976 in COPs are expected to be issued or refinanced in the current fiscal year. This amount is for costs of issuance as well as project expenditures. COPs proceeds projected to be spent in the fiscal year include \$1,231,955 for costs of issuance and \$12,095,773 for project expenditures. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$29,786,403 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

Although the minimum required level for the reserve for economic uncertainties is reduced by two thirds, the District is maintaining the reserve of at least one percent (1%) of the District's total expenditures, transfers out and other uses.

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$376.9 million, which is \$373.1 million lower than the audited ending balance in fiscal year 2008-09. The deficit spending is mainly attributed to lower revenues in fiscal year 2009-10 resulting from the \$252.99 per ADA revenue limit reduction, higher revenue limit deficit factor combined with declining enrollment, further reduction in other state apportionments, and recoupment of select categorical programs funding.

ACTUALS THROUGH THE MONTH OF		Object	July	August	September	October	November	December
(Enter Month Name):		January						
A. BEGINNING CASH	9110		508,325,000.00	779,096,000.00	1,337,818,000.00	1,152,774,000.00	1,333,487,000.00	1,187,558,000.00
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes	8020-8079		26,920,000.00	47,470,000.00	3,000.00		43,130,000.00	351,710,000.00
Principal Apportionment	8010-8019		450,966,000.00		195,003,000.00	264,710,000.00	97,699,000.00	284,867,000.00
Miscellaneous Funds	8080-8099			(3,810,000.00)	(3,190,000.00)	(18,007,000.00)	(5,040,000.00)	
Federal Revenue	8100-8299		199,076,000.00	162,980,000.00	13,991,000.00	111,921,000.00	153,482,000.00	67,051,000.00
Other State Revenue	8300-8599		229,077,000.00	56,682,000.00	123,396,000.00	315,421,000.00	108,862,000.00	164,753,000.00
Other Local Revenue	8600-8799		4,478,000.00	4,811,000.00	2,425,000.00	3,947,000.00	5,939,000.00	7,490,000.00
Interfund Transfers In	8910-8929							(20,000,000.00)
All Other Financing Sources	8930-8979			1,060,000.00				93,000.00
Other Receipts/Non-Revenue			269,151,000.00	1,006,166,000.00	251,667,000.00	323,650,000.00	176,476,000.00	305,858,000.00
TOTAL RECEIPTS			1,179,668,000.00	1,275,359,000.00	583,295,000.00	1,001,642,000.00	580,548,000.00	1,161,822,000.00
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		474,309,000.00	419,719,000.00	446,075,000.00	471,497,000.00	465,748,000.00	468,427,000.00
Classified Salaries	2000-2999							
Employee Benefits	3000-3999							
Books, Supplies and Services	4000-5999		211,898,000.00	113,345,000.00	141,495,000.00	123,538,000.00	125,596,000.00	138,094,000.00
Capital Outlay	6000-6599							
Other Outgo	7000-7499							
Interfund Transfers Out	7600-7629		41,544,000.00	1,000.00	4,321,000.00	17,495,000.00	250,000.00	2,105,000.00
All Other Financing Uses	7630-7699							
Other Disbursements/								
Non Expenditures			181,146,000.00	183,572,000.00	176,448,000.00	208,399,000.00	134,883,000.00	242,281,000.00
TOTAL DISBURSEMENTS			908,897,000.00	716,637,000.00	768,339,000.00	820,929,000.00	726,477,000.00	850,907,000.00
D. PRIOR YEAR TRANSACCIONS								
Accounts Receivable	9200							
Accounts Payable	9500							
TOTAL PRIOR YEAR TRANSACCIONS			0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			270,771,000.00	558,722,000.00	(185,044,000.00)	180,713,000.00	(145,929,000.00)	310,915,000.00
F. ENDING CASH (A + E)			779,096,000.00	1,337,818,000.00	1,152,774,000.00	1,333,487,000.00	1,187,558,000.00	1,498,473,000.00
G. ENDING CASH, PLUS ACCRUALS								

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**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
SECOND INTERIM FINANCIAL REPORT
FY 2009-10**

RECEIPTS	Revenues and other receipts are primarily based on 2009-10 Actuals to January 2010 and projected forward based on scheduled release of apportionments and property taxes, as well as expected receipt of various categorical programs.
DISBURSEMENTS	Disbursements are projected based on Actuals from July 2009 to January 2010.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals to January 2010 and projected salaries and benefits for the rest of the year. The totals also reflect projected higher disbursements for health and benefit costs for the second half of the fiscal year.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on 2009-10 Actuals to January 2010 and 2008-09 prior years actual. This category also includes Capital Outlay.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available 2009-10 data. Interfund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds, Deferred Maintenance Fund, and Cafeteria Fund.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	2,801,895,964.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,387.56	-0.38%	6,363.56	1.81%	6,478.56
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		591,782.19	-4.01%	568,028.01	-3.57%	547,738.91
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,780,044,245.56	-4.37%	3,614,680,323.32	-1.83%	3,548,559,392.77
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		33,260,463.00	-15.84%	27,992,409.00	-1.62%	27,539,510.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		3,813,304,708.56	-4.47%	3,642,672,732.32	-1.83%	3,576,098,902.77
f. Deficit Factor (Form RLI, line 16)		0.81645	0.00%	0.81645	-1.77%	0.80202
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		3,113,372,629.30	-4.47%	2,974,060,152.30	-3.56%	2,868,102,842.00
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		7,510,327.70	-1910.52%	(135,975,754.00)	-5.02%	(129,148,448.00)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(178,885,919.00)	3.81%	(185,704,072.30)	-2.15%	(181,705,783.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(140,101,074.00)	-107.44%	10,427,983.00	0.00%	10,427,935.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		2,801,895,964.00	-4.96%	2,662,808,309.00	-3.57%	2,567,676,546.00
2. Federal Revenues	8100-8299	19,398,192.00	-1.46%	19,115,700.00	0.24%	19,162,500.00
3. Other State Revenues	8300-8599	1,065,630,938.00	-2.06%	1,043,694,911.00	-1.88%	1,024,031,599.00
4. Other Local Revenues	8600-8799	75,013,955.00	16.04%	87,048,110.00	3.59%	90,171,743.00
5. Other Financing Sources	8900-8999	(788,748,857.00)	4.32%	(822,821,262.00)	11.37%	(916,393,472.00)
6. Total (Sum lines A1k thru A5)		3,173,190,192.00	-5.78%	2,989,845,768.00	-6.86%	2,784,648,916.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,681,717,790.00		1,917,084,193.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				235,366,403.00		(10,882,255.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,681,717,790.00	14.00%	1,917,084,193.00	-0.57%	1,906,201,938.00
2. Classified Salaries						
a. Base Salaries				426,483,642.00		463,228,922.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				36,745,280.00		(1,549,321.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	426,483,642.00	8.62%	463,228,922.00	-0.33%	461,679,601.00
3. Employee Benefits	3000-3999	826,134,347.00	11.72%	922,992,310.22	1.60%	937,804,106.96
4. Books and Supplies	4000-4999	149,674,465.00	-21.70%	117,198,583.00	8.88%	127,600,018.00
5. Services and Other Operating Expenditures	5000-5999	202,575,708.00	-13.98%	174,255,426.00	-0.20%	173,906,153.00
6. Capital Outlay	6000-6999	7,933,135.00	72.60%	13,692,835.00	29.01%	17,665,783.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,519,766.00	0.00%	2,519,766.00	0.00%	2,519,766.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(73,499,203.00)	-31.25%	(50,527,916.00)	-38.99%	(30,829,160.00)
9. Other Financing Uses	7600-7699	54,006,641.00	0.67%	54,370,316.00	1.14%	54,991,746.00
10. Other Adjustments (Explain in Section F below)				(619,957,246.00)		(617,219,020.00)
11. Total (Sum lines B1 thru B10)		3,277,546,291.00	-8.63%	2,994,857,189.22	1.32%	3,034,320,931.96
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(104,356,099.00)		(5,011,421.22)		(249,672,015.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		255,778,366.27		151,422,267.27		146,410,846.05
2. Ending Fund Balance (Sum lines C and D1)		151,422,267.27		146,410,846.05		(103,261,169.91)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	10,272,088.00		10,272,088.00		10,272,088.00
b. Designated for Economic Uncertainties	9770	65,375,780.00		64,566,220.00		61,970,485.00
c. Fund Balance Designations	9775, 9780	75,556,290.91		71,382,539.27		85,372,043.00
d. Undesignated/Unappropriated Balance	9790	218,108.36		189,998.78		(260,875,785.91)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		151,422,267.27		146,410,846.05		(103,261,169.91)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	65,375,780.00		64,566,220.00		61,970,485.00
b. Undesignated/Unappropriated Amount	9790	218,108.36		189,998.78		(260,875,785.91)
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		65,593,888.36		64,756,218.78		(198,905,300.91)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see separate attachment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	178,885,919.00	3.81%	185,704,072.00	-2.15%	181,705,783.00
2. Federal Revenues	8100-8299	837,162,168.00	13.59%	950,955,818.00	-32.48%	642,072,840.00
3. Other State Revenues	8300-8599	890,790,417.00	-12.00%	783,916,769.00	-3.75%	754,510,643.00
4. Other Local Revenues	8600-8799	13,161,228.00	89.99%	25,004,869.00	-58.53%	10,368,277.00
5. Other Financing Sources	8900-8999	899,465,298.00	-6.89%	837,507,715.00	10.92%	928,992,655.00
6. Total (Sum lines A1 thru A5)		2,819,465,030.00	-1.29%	2,783,089,243.00	-9.54%	2,517,650,198.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,229,117,395.00		1,013,935,529.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(215,181,866.00)		(116,449,640.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,229,117,395.00	-17.51%	1,013,935,529.00	-11.48%	897,485,889.00
2. Classified Salaries						
a. Base Salaries				495,074,549.00		471,998,891.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(23,075,658.00)		(32,902,890.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	495,074,549.00	-4.66%	471,998,891.00	-6.97%	439,096,001.00
3. Employee Benefits	3000-3999	600,705,633.00	-15.53%	507,439,431.02	-5.76%	478,229,637.02
4. Books and Supplies	4000-4999	144,189,004.00	29.35%	186,505,209.00	-23.82%	142,076,605.00
5. Services and Other Operating Expenditures	5000-5999	543,415,814.00	9.07%	592,727,502.00	-6.95%	551,510,183.00
6. Capital Outlay	6000-6999	14,877,789.00	36.74%	20,343,346.00	-74.64%	5,159,801.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	60,798,812.00	-30.44%	42,292,713.00	-40.28%	25,255,504.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,088,178,996.00	-8.19%	2,835,242,621.02	-10.46%	2,538,813,620.02
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(268,713,966.00)		(52,153,378.02)		(21,163,422.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		494,183,589.46		225,469,623.46		173,316,245.44
2. Ending Fund Balance (Sum lines C and D1)		225,469,623.46		173,316,245.44		152,152,823.42
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	224,683,803.82		172,530,425.80		151,367,003.78
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	785,819.64		785,819.64		785,819.64
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		225,469,623.46		173,316,245.44		152,152,823.42

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see separate attachment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,980,781,883.00	-4.44%	2,848,512,381.00	-3.48%	2,749,382,329.00
2. Federal Revenues	8100-8299	856,560,360.00	13.25%	970,071,518.00	-31.84%	661,235,340.00
3. Other State Revenues	8300-8599	1,956,421,355.00	-6.58%	1,827,611,680.00	-2.68%	1,778,542,242.00
4. Other Local Revenues	8600-8799	88,175,183.00	27.08%	112,052,979.00	-10.27%	100,540,020.00
5. Other Financing Sources	8900-8999	110,716,441.00	-86.74%	14,686,453.00	-14.21%	12,599,183.00
6. Total (Sum lines A1 thru A5)		5,992,655,222.00	-3.67%	5,772,935,011.00	-8.15%	5,302,299,114.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				2,910,835,185.00		2,931,019,722.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				20,184,537.00		(127,331,895.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,910,835,185.00	0.69%	2,931,019,722.00	-4.34%	2,803,687,827.00
2. Classified Salaries						
a. Base Salaries				921,558,191.00		935,227,813.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				13,669,622.00		(34,452,211.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	921,558,191.00	1.48%	935,227,813.00	-3.68%	900,775,602.00
3. Employee Benefits	3000-3999	1,426,839,980.00	0.25%	1,430,431,741.24	-1.01%	1,416,033,743.98
4. Books and Supplies	4000-4999	293,863,469.00	3.35%	303,703,792.00	-11.20%	269,676,623.00
5. Services and Other Operating Expenditures	5000-5999	745,991,522.00	2.81%	766,982,928.00	-5.42%	725,416,336.00
6. Capital Outlay	6000-6999	22,810,924.00	49.21%	34,036,181.00	-32.94%	22,825,584.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,519,766.00	0.00%	2,519,766.00	0.00%	2,519,766.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,700,391.00)	-35.16%	(8,235,203.00)	-32.32%	(5,573,656.00)
9. Other Financing Uses	7600-7699	54,006,641.00	0.67%	54,370,316.00	1.14%	54,991,746.00
10. Other Adjustments				(619,957,246.00)		(617,219,020.00)
11. Total (Sum lines B1 thru B10)		6,365,725,287.00	-8.41%	5,830,099,810.24	-4.41%	5,573,134,551.98
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(373,070,065.00)		(57,164,799.24)		(270,835,437.98)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		749,961,955.73		376,891,890.73		319,727,091.49
2. Ending Fund Balance (Sum lines C and D1)		376,891,890.73		319,727,091.49		48,891,653.51
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	234,955,891.82		182,802,513.80		161,639,091.78
b. Designated for Economic Uncertainties	9770	65,375,780.00		64,566,220.00		61,970,485.00
c. Fund Balance Designations	9775, 9780	76,342,110.55		72,168,358.91		86,157,862.64
d. Undesignated/Unappropriated Balance	9790	218,108.36		189,998.78		(260,875,785.91)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		376,891,890.73		319,727,091.49		48,891,653.51

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	65,375,780.00		64,566,220.00		61,970,485.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	218,108.36		189,998.78		(260,875,785.91)
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		65,593,888.36		64,756,218.78		(198,905,300.91)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.03%		1.11%		-3.57%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		569,687.76		549,842.00		532,994.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		6,365,725,287.00		5,830,099,810.24		5,573,134,551.98
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		6,365,725,287.00		5,830,099,810.24		5,573,134,551.98
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		63,657,252.87		58,300,998.10		55,731,345.52
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		63,657,252.87		58,300,998.10		55,731,345.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Attachment to Form MYPI
GENERAL FUND - UNRESTRICTED
(Amounts in \$millions)

The changes in estimates include, but are not limited to:

	2010-11 GF-Unr Change	2011-12 GF-Unr Change
Change in Certificated Salaries	\$235.4	-\$10.9
Certificated Salaries		
Elimination of OT Items	\$252.4	-\$2.2
Step and Column	\$31.4	\$31.1
New Schools Opening	\$6.6	\$10.4
Savings fr Enrollment Decline	-\$51.3	-\$45.0
YR to Trad Savings	-\$2.7	-\$4.9
All Others	-\$1.1	-\$0.3
Total Change in Certificated Salaries	\$235.4	-\$10.9
 Change in Classified Salaries	 \$36.7	 -\$1.5
Elimination of OT Items	\$36.0	-\$1.4
New Schools Opening	\$6.0	\$5.1
Savings fr Enrollment Decline	-\$1.4	-\$1.3
YR to Trad Savings	-\$2.4	-\$3.8
All Others	-\$1.5	-\$0.1
Total Change in Classified Salaries	\$36.7	-\$1.5

Attachment to Form MYPI
GENERAL FUND - RESTRICTED
(Amounts in \$millions)

The changes in estimates include, but are not limited to:

	2010-11 GF-Res Change	2011-12 GF-Res Change
Change in Certificated Salaries	-\$215.2	-\$116.4
Certificated Salaries		
Elimination of OT Items	-\$230.2	\$0.0
Categorical Programs	\$0.0	-\$0.7
All Others	\$1.0	\$0.0
GF, Specially Funded Prog	\$13.9	-\$115.8
Total Change in Certificated Salaries	-\$215.2	-\$116.4
 Change in Classified Salaries	 -\$23.1	 -\$32.9
Elimination of OT Items	-\$48.5	\$0.0
Categorical Programs	\$4.5	-\$4.8
GF, Specially Funded Prog	\$20.9	-\$28.1
Total Change in Classified Salaries	-\$23.1	-\$32.9

Los Angeles Unified School District

2009-10 Second Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
FISCAL YEARS 2010-11 AND 2011-12**

Major Assumptions For Revenues:

	<u>2010-11</u>	<u>2011-12</u>
1. COLA		
Revenue Limit	-0.38%	1.80%
Class Size Reduction – K-3 (Tier I)	-0.38%	0.00%
Special Education - AB602 (Tier I)	-0.38%	0.00%
2. Deficit Factor		
Revenue Limit	18.3550%	19.7978%
3. Effective / Funded COLA for Revenue Limit	-0.38%	0.00%
4. Enrollment		
Non-charter schools	589,057	570,689
Fiscally-dependent charter schools	7,333	7,391
Fiscally-independent charter schools	70,412	79,735
Total	<u>666,802</u>	<u>657,815</u>
5. Funded Average Daily Attendance		
Non-charter schools (includes conversion charter schools)	567,908.43	547,619.33
County Office Community School	117.38	117.38
County Office Special Class	2.13	2.13
County Extended Year SDC	0.07	0.07
Total Revenue Limit ADA	<u>568,028.01</u>	<u>547,738.91</u>
6. Revenue Limit Rate Per ADA		
Prior year undeficit revenue limit rate per ADA	\$6,387.56	\$6,363.56
COLA	-24.00	115.00
Equalization	0.00	0.00
Deficit	-1,168.03	-1,282.61
Current year deficated revenue limit rate per ADA	<u>\$5,195.53</u>	<u>\$5,195.95</u>
Additional Revenue Limit Reduction per ADA	-250.00	-250.00
Current year revenue limit rate per ADA after additional reduction	<u>\$4,945.53</u>	<u>\$4,945.95</u>
7. Entitlements for Community Day School (All Other Expelled Students only), GATE, ROC/P, and Supplemental Instruction are based on COLAs of -0.38% and 0.00% for fiscal years 2010-11 and 2011-12, respectively.		
8. Categorical Programs in Tiers II and III received -0.38% COLA in 2010-11 and 0.00% COLA in 2011-12.		
9. California State Lottery		
Unrestricted - Rate per ADA	\$110.00	\$110.00
Restricted - Rate per ADA	\$13.00	\$13.00

Major Expenditure Assumptions for 2010-11 Multi-year Projections:

1. Certificated Salaries are based on 2009-10 adjusted for known changes that are either increases or reductions. The following are known changes from 2009-10 to 2010-11 affecting certificated salaries:

Amounts in \$million	
Step and Column Salary Adjustment	\$31.4
Elimination of 2009-10 Onetime Items	22.3
GF, Specially Funded Programs	13.9
Cost of Opening New School	6.6
Savings from Change of Year-Round Schs to Traditional	(2.7)
Reduced Cost from Enrollment Decline	(51.3)
Total 2010-11 Known Changes	<u>\$20.2</u>

2. Classified Salaries are based on 2009-10 adjusted for known changes that are either increases or reductions. The following are known changes from 2009-10 to 2010-11 affecting classified salaries:

Amounts in \$million	
GF, Specially Funded Programs	\$20.9
Cost of Opening New Schools	6.0
Categorical Programs	4.5
Reduced Cost from Enrollment Decline	(1.4)
All Other Changes	(1.5)
Savings from Change of Year-Round Schs to Traditional	(2.4)
Elimination of 2009-10 Onetime Items	(12.4)
Total 2010-11 Known Changes	<u>\$13.7</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2009-10 requirement adjusted for changes in participation. Increased contribution to Other than Pension Employee Benefits (OPEB) of \$5 million compared to 2009-10.
4. Other expenses (4000-6000) are based on 2009-10 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities of \$17.7 million.
 - b. English textbook adoption delayed to 2010-11 will cost at least \$20.0 million.
 - c. Cost of opening new schools is estimated at \$16.8 million.
 - d. One-time expenditures for Student Information System and Cafeteria Management System of \$33 million.
 - e. One-time expenditures relating to fire damages at school sites of \$7.3 million.
 - f. One-time expenditures of \$29.9 million for Special Ed: ARRA IDEA Part B, Sec 611 Basic Local Assistance.
 - g. Increased cost of Special Education nonpublic schools contract by \$10.8 million compared to 2009-10.
 - h. Elimination of 2009-10 one-time items of \$133.3 million.

5. Other Financing Uses are based on 2009-10 increased by Child Development subsidy of \$4.1 million and COPs debt service of \$1.8 million decreased by Cafeteria Fund subsidy of \$4.4 million and Other Items of \$1.1 million.
6. Ongoing and Major Maintenance Account set-aside is 2.4% of total General Fund expenditures.
7. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
8. Indirect Cost Rate used is 1.80%.
9. Other Adjustments of \$626.3 million represent balancing proposal to address shortfall in 2010-11. The primary budget balancing proposal is to seek a special parcel tax and secured shared commitments by the bargaining units. In the event that these measures are not obtained, the budget will be balanced with the alternative recommendations listed in the Fiscal Stabilization Plan D.

Major Expenditure Assumptions for 2011-12 Multi-year Projections:

1. Certificated Salaries are based on 2010-11 adjusted for known changes that are either increases or reductions. The following are known changes from 2010-11 to 2011-12 affecting certificated salaries:

Amounts in \$million	
Step and Column Salary Adjustment	\$31.1
Cost of Opening New School	10.4
Categorical Programs	(0.7)
Elimination of 2010-11 Onetime Items	(2.2)
Savings from Change of Year-Round Schs to Traditional	(4.9)
Reduced Cost from Enrollment Decline	(45.0)
GF, Specially Funded Programs	(115.8)
All Other Items	(0.3)
Total 2011-12 Known Changes	<u>(\$127.4)</u>

2. Classified Salaries are based on 2010-11 adjusted for known changes that are either increases or reductions. The following are known changes from 2010-11 to 2011-12 affecting classified salaries:

Amounts in \$million	
Cost of Opening New Schools	\$5.1
Reduced Cost from Enrollment Decline	(1.3)
Elimination of 2010-11 Onetime Items	(1.5)
Savings from Change of Year-Round Schs to Traditional	(3.8)
Categorical Programs	(4.8)
GF, Specially Funded Programs	(28.2)
All Other Items	(0.1)
Total 2010-11 Known Changes	<u>(\$34.6)</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2010-11 requirement adjusted for changes in participation. Increased contribution to Other than Pension Employee Benefits (OPEB) of \$7.5 million compared to 2010-11.
4. Other expenses (4000-6000) are based on 2010-11 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities of \$14.0 million.
 - b. English textbook adoption delayed to 2011-12 will cost at least \$40.0 million.
 - c. Cost of opening new schools is estimated at \$23.8 million.
 - d. Increased cost of Special Education nonpublic schools contract by \$2.0 million compared to 2010-11.
 - e. Elimination of 2010-11 one-time items of \$117.8 million.

5. Ongoing and Major Maintenance Account set-aside is 2.5% of total General Fund expenditures.
6. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
7. Indirect Cost Rate used is 1.22%.
8. Other Adjustments of \$578.1 million represent balancing proposal to address shortfall in 2011-12. The primary budget balancing proposal is to seek a special parcel tax and secured shared commitments by the bargaining units. In the event that these measures are not obtained, the budget will be balanced with the alternative recommendations listed in the Fiscal Stabilization Plan D.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	590,938.18	591,782.19	0.1%	Met
1st Subsequent Year (2010-11)	567,403.71	568,028.01	0.1%	Met
2nd Subsequent Year (2011-12)	548,061.76	547,738.91	-0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2009-10)	610,528	610,528	0.0%	Met
1st Subsequent Year (2010-11)	590,134	589,057	-0.2%	Met
2nd Subsequent Year (2011-12)	571,867	570,689	-0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
	(Form A, Lines 3, 6, and 25)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2006-07)	618,377	667,189	92.7%
Second Prior Year (2007-08)	602,779	646,351	93.3%
First Prior Year (2008-09)	592,444	630,052	94.0%
	Historical Average Ratio:		93.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2009-10)	569,688	610,528	93.3%	Met
1st Subsequent Year (2010-11)	549,842	589,057	93.3%	Met
2nd Subsequent Year (2011-12)	532,994	570,689	93.4%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Revenue Limit				
(Fund 01, Objects 8011, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2009-10)	3,010,463,394.00	3,018,919,168.00	0.3%	Met
1st Subsequent Year (2010-11)	3,005,853,559.00	2,848,512,381.00	-5.2%	Not Met
2nd Subsequent Year (2011-12)	2,973,675,801.00	2,749,382,329.00	-7.5%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

This is due to the \$250 per ADA revenue limit reduction that is reflected in the 2nd interim but not in the 1st interim.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	3,069,638,189.94	3,261,817,861.49	94.1%
Second Prior Year (2007-08)	3,143,006,079.00	3,337,022,826.19	94.2%
First Prior Year (2008-09)	3,065,936,917.05	3,125,508,679.94	98.1%
	Historical Average Ratio:		95.5%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	92.5% to 98.5%	92.5% to 98.5%	92.5% to 98.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2009-10)	2,934,335,779.00	3,223,539,650.00	91.0%	Not Met
1st Subsequent Year (2010-11)	3,303,305,425.22	2,940,486,873.22	112.3%	Not Met
2nd Subsequent Year (2011-12)	3,305,685,645.96	2,979,329,185.96	111.0%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

For FY2009-10, the salaries and benefits previously funded by unrestricted funds are now funded by the ARRA funds which are restricted in nature. In addition, there is a staffing decrease due to budget cuts and early retirement incentives. Expenditure reductions per Fiscal Stabilization Plan of \$626.3 million to balance 2010-11 and \$578.1 million to balance 2011-12 are shown as Other Adjustments (Line 10). Once the reductions are approved by the Board and reflected on the appropriate object of expenditure, the ratio to salary and benefit costs to total expenditures will most likely reflect the historical average ratio.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2009-10)	859,364,450.00	856,560,360.00	-0.3%	No
1st Subsequent Year (2010-11)	956,369,742.00	970,071,518.00	1.4%	No
2nd Subsequent Year (2011-12)	637,076,340.00	661,235,340.00	3.8%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2009-10)	1,903,650,300.00	1,956,421,355.00	2.8%	No
1st Subsequent Year (2010-11)	1,853,756,525.00	1,827,611,680.00	-1.4%	No
2nd Subsequent Year (2011-12)	1,829,643,365.00	1,778,542,242.00	-2.8%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2009-10)	88,653,550.00	88,175,183.00	-0.5%	No
1st Subsequent Year (2010-11)	101,252,462.00	112,052,979.00	10.7%	Yes
2nd Subsequent Year (2011-12)	97,436,845.00	100,540,020.00	3.2%	No

Explanation:
(required if Yes)

For FY2010-11, the 10.7% increase is caused by a higher estimated revenue of \$15 million projected for K-12 voucher program in 2nd interim as compared to \$5 million projected in 1st interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2009-10)	315,101,206.00	293,863,469.00	-6.7%	Yes
1st Subsequent Year (2010-11)	319,317,903.00	303,703,792.00	-4.9%	No
2nd Subsequent Year (2011-12)	285,535,987.00	269,676,623.00	-5.6%	Yes

Explanation:
(required if Yes)

The decrease is primarily the result of lower projected expenditures for maintenance supplies(\$8.9M), textbooks(\$5.2M) and instructional materials(\$4.3M).

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2009-10)	705,425,965.00	745,991,522.00	5.8%	Yes
1st Subsequent Year (2010-11)	778,996,919.00	766,982,928.00	-1.5%	No
2nd Subsequent Year (2011-12)	719,267,387.00	725,416,336.00	0.9%	No

Explanation:
(required if Yes)

Increases in services and other operating expenditures are mainly caused by the establishment of a reserve for bad debt on receivables from salary overpayment(\$23.7M) and the increase in liability insurance(\$17.9M) based on higher current year claims and higher reserve requirements from latest actuarial study.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2009-10)	2,851,668,300.00	2,901,156,898.00	1.7%	Met
1st Subsequent Year (2010-11)	2,911,378,729.00	2,909,736,177.00	-0.1%	Met
2nd Subsequent Year (2011-12)	2,564,156,550.00	2,540,317,602.00	-0.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	1,020,527,171.00	1,039,854,991.00	1.9%	Met
1st Subsequent Year (2010-11)	1,098,314,822.00	1,070,686,720.00	-2.5%	Met
2nd Subsequent Year (2011-12)	1,004,803,374.00	995,092,959.00	-1.0%	Met

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

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

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

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	140,945,146.09	141,629,581.00	Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	1.0%	1.1%	-3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	0.3%	0.4%	-1.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2009-10)	(104,356,099.00)	3,277,546,291.00	3.2%	Not Met
1st Subsequent Year (2010-11)	(5,011,421.22)	2,994,857,189.22	0.2%	Met
2nd Subsequent Year (2011-12)	(249,672,015.96)	3,034,320,931.96	8.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The deficit spending in 2009-10 is primarily due to lower revenues resulting from the \$252.99 per ADA reduction, higher revenue limit deficit combined with declining enrollment, further reduction in other state apportionments and recoupment of select categorical program funding. Negative/lower COLA and substantial reduction in State revenues coupled with increasing cost of employee benefits and other operational expenditures resulted in deficit spending for the two subsequent years. District has a fiscal stabilization plan that would address the deficit.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2009-10)	376,891,890.73	Met
1st Subsequent Year (2010-11)	319,727,091.49	Met
2nd Subsequent Year (2011-12)	48,891,653.51	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

Other adjustment of \$626.3 million represent fiscal stabilization plan to address the shortfall in 2010-11. The primary budget balancing proposal is to seek a special parcel tax and secured shared commitments by the bargaining units. In the event that these measures are not obtained, the budget will be balanced with Option"D" in the attached report.

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2009-10)	178,330,000.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$58,000 (greater of)	0	to	300
4% or \$58,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	569,688	549,842	532,994
District's Reserve Standard Percentage Level:	1%	1%	1%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,365,725,287.00	5,830,099,810.24	5,573,134,551.98
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	6,365,725,287.00	5,830,099,810.24	5,573,134,551.98
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	63,657,252.87	58,300,998.10	55,731,345.52
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	63,657,252.87	58,300,998.10	55,731,345.52

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)		Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1.	General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	65,375,780.00	64,566,220.00	61,970,485.00
2.	General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	218,108.36	189,998.78	(260,875,785.91)
3.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5.	Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6.	District's Available Reserves Amount (Sum lines 1 thru 5)	65,593,888.36	64,756,218.78	(198,905,300.91)
7.	District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	1.03%	1.11%	-3.57%
District's Reserve Standard (Section 10B, Line 7):		63,657,252.87	58,300,998.10	55,731,345.52
Status:		Met	Met	Not Met

10D. Comparison of District Reserves to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The primary budget balancing proposal is to seek a special parcel tax and secured shared commitments by the bargaining units. In the event that these measures are not obtained, the budget will be balanced with Option "D" in the attached report.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

FY 2009-10 contains Federal Stimulus revenues that were used to avert more layoffs and save jobs. The district recognizes that these funds will no longer be available in the out years and the district will submit a fiscal stabilization plan to address this issue.

S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

From General Fund to Cafeteria Fund

S4. Contingent Revenues

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

Yes

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

Part of the alternatives to address the FY 2010-11 and FY 2011-12 is to seek a special parcel tax. In the event that these measures are not obtained, the deficit will be balanced with a list of fiscal stabilization plan list in the Board Report attachment.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2009-10)	(827,006,734.00)	(815,209,967.00)	-1.4%	(11,796,767.00)	Met
1st Subsequent Year (2010-11)	(838,047,318.00)	(837,507,715.00)	-0.1%	(539,603.00)	Met
2nd Subsequent Year (2011-12)	(914,645,000.00)	(928,992,655.00)	1.6%	14,347,655.00	Met
1b. Transfers In, General Fund *					
Current Year (2009-10)	72,428,958.00	77,562,362.00	7.1%	5,133,404.00	Not Met
1st Subsequent Year (2010-11)	10,600,000.00	10,600,000.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	10,600,000.00	10,600,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2009-10)	58,917,543.00	54,006,641.00	-8.3%	(4,910,902.00)	Not Met
1st Subsequent Year (2010-11)	55,416,419.00	54,370,316.00	-1.9%	(1,046,103.00)	Met
2nd Subsequent Year (2011-12)	54,551,007.00	54,991,746.00	0.8%	440,739.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The additional transfers in 2009-10 are mainly for expenditures relating to the COPs Enterprise Resource Program project.

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The decrease in transfers out is primarily due to a decreased subsidy to Cafeteria Fund, as well as decreased COPs requirements.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? Yes
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	3,008,333
Certificates of Participation	23	Various Funds	Fund 56 - Objects 7438 & 7439	435,277,250
General Obligation Bonds	25	Tax Levy	Fund 51 - Objects 7433 & 7434	8,046,220,000
Supp Early Retirement Program				
State School Building Loans	0	Tax Levy	Fund 53 - Objects 7432 & 7438	246
Compensated Absences		Various Funds	Various	77,922,647

Other Long-term Commitments (do not include OPEB):

Children's Center Fac Revolving Loan	10	Child Development Fund	Fund 12 - Objects 7438 & 7439	792,000
CA Energy Commission Loan	5	General Fund	Fund 01 - Objects 7438 & 7439	662,407
Retirement Bonus		Various Funds	Various	102,538,262
Early Retirement Incentive	5	Various Funds	Various	52,712,416

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	2,300,120	1,344,360	1,135,581	620,344
Certificates of Participation	193,609,137	42,603,015	45,693,558	44,760,108
General Obligation Bonds	576,185,881	728,413,300	696,128,525	737,659,751
Supp Early Retirement Program				
State School Building Loans	285,095	246	0	0
Compensated Absences	91,993,140	82,660,824	83,758,344	84,870,437

Other Long-term Commitments (continued):

Children's Center Fac Revolving Loan		0	79,200	79,200
CA Energy Commission Loan	234,649	232,544	232,544	232,544
Retirement Bonus	19,896,679	13,438,602	14,177,725	14,957,500
Early Retirement Incentive		12,072,691	10,418,254	10,244,109
Total Annual Payments:	884,504,701	880,765,582	851,623,731	893,423,993
Has total annual payment increased over prior year (2008-09)?		No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in debt service for general obligation bonds will be funded from an increase in tax levy. The increase in debt service in retirement bonus will be funded from GF unrestricted revenues.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? (If Yes, complete items 2 and 4)

Yes

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? (If Yes, complete items 3 and 4)

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
10,563,623,000.00	9,925,788,000.00
10,551,123,000.00	9,913,288,000.00

Actuarial	Actuarial
Apr 03, 2008	Feb 25, 2010

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

First Interim (Form 01CSI, Item S7A)	Second Interim

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

	223,869,244.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

- d. Number of retirees receiving OPEB benefits
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

4. Comments:

New actuarial report shows a revised AAL of \$9.9 billion. General Fund OPEB contribution of \$10M, \$15M and \$225M is assumed for FY 2009-10, FY 2010-11 and FY 2011-12 respectively.

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

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

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

Yes

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? (If Yes, complete items 2 and 4)

Yes

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? (If Yes, complete items 3 and 4)

Yes

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	500,464,760.00	490,517,274.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	124,718,230.00	142,721,434.00
	125,950,179.00	129,282,118.00
	125,950,179.00	130,294,907.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

b.	124,718,230.00	142,721,434.00
	125,950,179.00	129,282,118.00
	125,950,179.00	130,294,907.00

4. Comments:

The estimated liabilities were updated based on the most current actuarial studies dated March 1, 2010.

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	44,395.2	38,205.4	37,881.6	37,648.4

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

25,796,665

7. Amount included for any tentative salary increases

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
553,258,710	549,553,322	563,229,023
100%	100%	100%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
31,783,296	31,388,889	31,126,243

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	17,578.4	15,454.3	15,516.3	15,592.3

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

9,268,607

7. Amount included for any tentative salary increases

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
223,796,272	225,096,992	233,264,519
100%	100%	100%

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

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
No	No	No

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

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

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

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	5,391.7	4,729.5	4,766.5	4,745.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

4. Amount included for any tentative salary increases

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

**Management/Supervisor/Confidential
Step and Column Adjustments**

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

Yes

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

Yes

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

Yes

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

Yes

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

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Glossary of Terms
FY 2009-10 Second Interim

1P	First Interim Financial Report - financial projections which include actuals through October 31 and is due December 15.
2P	Second Interim Financial Report - financial projections which include actuals through January 31 and is due March 15.
ADA	Average daily attendance
P-1 ADA	First Principal Apportionment ADA. ADA count from July 1 through the last school month ending on or before December 31 of a school year.
P-2 ADA	Second Principal Apportionment ADA. ADA count from July 1 through the last school month ending on or before April 15 of a school year.
Annual ADA	ADA count from July 1 through June 30.
AB 602 Funding Model	Provides funding to the SELPAs (special education local plan area) based on a rate per unit of ADA, with an annual cost-of-living adjustment and adjustment for growth (or decline).
ARRA	American Recovery and Reinvestment Act
CAHSEE	California High School Exit Examination
Categorical Programs	Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation.
CBEDS	California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.
CDE	California Department of Education
COLA	Cost-of-Living Adjustment - An increase in funding for government programs, including revenue limits or categorical programs.
Deficit Factor	When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.
GATE	Gifted and Talented Education
IASA	Improving America's School Act
IDEA	Individuals with Disabilities Education Act
ISIS	Integrated Student Information System
NCLB	No Child Left Behind
OASDI	Old Age, Survivors', Disability and Health Insurance
PARS	Public Agency Retirement System
PERS	Public Employees' Retirement System
PL94-142	Federal law that mandates a "free and appropriate" education for all disabled children.
Revenue Limit	The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid.
STRS	State Teachers' Retirement System
SUI	State Unemployment Insurance
TRANS	Tax and Revenue Anticipation Notes