

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

RAMON C. CORTINES
Superintendent of Schools

MEGAN K. REILLY
Chief Financial Officer



TIMOTHY S. ROSNICK
Controller

V. LUIS BUENDIA
Deputy Controller

March 12, 2009

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

Dear Ms. Stockman:

Accompanying this letter please find the following reports:

- The original copy of the Board's certification of the District's Second Interim Financial Report for 2008-09 and projections for 2009-10 and 2010-11 for the General Fund.
- Hard copy and software disk of the Second Interim Financial Report and Multiyear Projections for the General Fund.
- The Criteria and Standards summary review form.
- District assumptions which support the General Fund's Second Interim Financial Report and projections for 2009-10 and 2010-11.
- A copy of the materials for the Second Interim Financial Report presentation to the Board of Education on March 10, 2009.

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

Sincerely,

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

Timothy S. Rosnick

TSR:mtr

Encl.


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

LOS ANGELES UNIFIED SCHOOL DISTRICT
Inter-Office Correspondence

INFORMATIVE

TO: Members, Board of Education
Ramon C. Cortines

DATE: March 2, 2009

FROM: Megan K. Reilly 
Chief Financial Officer

SUBJECT: SECOND INTERIM FINANCIAL REPORT FOR FISCAL YEAR 2008-09

The Second Interim Financial Report is the second interim projection for revenue and expenditure which districts are required to file annually. Through these reports, districts are required to certify whether they can meet their financial obligations for the current fiscal year and the subsequent two fiscal years, using one of three certification scenarios:

- A *positive* certification indicates that based on current projections, the district *will* meet its financial obligations for the current fiscal year and two subsequent years.
- A *qualified* certification indicates that the district *may not* be able to meet its financial obligations for the current and two subsequent fiscal years.
- A *negative* certification indicates that the district *will not* be able to meet its financial obligations for the current and two subsequent fiscal years.

A district with a qualified or negative certification at the second interim period is required to submit a third interim financial report. In addition, it may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District can make repayment. The County Office may also impose various sanctions or restrictions on districts that fail to deal with financial issues raised in interim reports. Finally, rating agencies may consider interim reports when making or revising credit ratings.

I. Major Conclusions

The Second Interim Financial Report for the 2008-09 fiscal year indicates that the District, based on current projections, will have an overall positive ending balance in its General Fund at the end of the current fiscal year, but will have a negative undesignated fund balance. The District will have to identify revenue sources or budget reductions necessary to meet its financial obligations in the current and two subsequent fiscal years. It is recommended that the Board of Education certify to that effect by filing a qualified certification of financial condition with the Los Angeles County Office of Education (LACOE).

Based on our projections and currently available revenue projections from the State, staff will recommend budget adjustments to the Board to address the shortfall in the current fiscal year and to ensure adoption of balanced budgets for 2009-10 and 2010-2011. This report does not reflect the potential impact of these budget additions or cuts.

Based on cash flow projections, the District is forecasting a positive ending General Fund cash balance. Cash deficit in the unrestricted General Fund will be covered by other balances within the General Fund.

II. General Fund Regular Program

The following table displays the change in projected balances, revenues and expenditures for the General Fund Regular Program from the First Interim projection to the Second Interim projection. Focusing on the Second Interim projection, the Ending Balance on June 30, 2009 is projected to be positive but does not meet the statutory reserve requirement level. Additionally, District expenditures are projected to exceed its revenues, resulting in a \$314.9 million decline in ending balance in the current year.

<p style="text-align: center;">Table 1 Summary of 2008-09 General Fund Regular Program Balances, Revenues and Expenditures (in millions)</p>					
	Original Budget	Modified Budget	First Interim	Second Interim	Variance 2P vs. 1P
Beginning Balance	\$518.5	\$573.3	\$573.3	\$573.3	\$0.0
Revenues/Other Financing Sources	5,786.0	5,917.1	5,863.2	5,544.6	(318.6)
Expenditures/Other Financing Uses	5,866.4	5,832.2	5,906.8	5,859.5	(47.3)
Excess/(Deficit)	(80.4)	84.9	(43.6)	(314.9)	(271.3)
Ending Balance	438.1	658.2	529.7	258.4	(271.3)
Reserves and Designated Balances	329.8	447.1	503.8	398.8	(105.0)
Undesignated Balance	\$108.3	\$211.1	\$25.9	(\$140.4)	(\$166.3)

A. Projected 2008-09 Ending Balance

The Second Interim Report is the second official forecast of the 2008-09 fiscal year operations, and is based on actual revenue and expenditure data through January 2009, with projections for the remaining five months of the year. These projections were made based on latest available

Members, Board of Education

Ramon C. Cortines

March 10, 2009

SECOND INTERIM FINANCIAL REPORT FOR 2008-09

Page 3 of 8

information. When the accounting books are closed in the summer, the actual ending balance will be shown at that time.

It is important to note that as interim reports and other information are made available, the District will be able to use the information to make informed decisions.

The components of the Ending Balance, as reflected in the schedule below, are reserves, legally restricted balances, amounts designated for economic uncertainties, carryovers, and undesignated balance. Of these balances, the Board generally has discretion to redirect only the funds from the Carryovers and Undesignated Balance. These amounts total negative \$89.9 million. The remainder of the projected ending balance of \$348.3 million consists of balances to be utilized for reserves, economic uncertainties and legally restricted balances. These funds can only be used as their respective guidelines allow. However, the State Budget Act has given the Board discretion over certain legally restricted funds.

Table 2
Components of 2008-09 General Fund Regular Program Ending Balance
(in millions)

	Original Budget	Modified Budget	First Interim	Second Interim	Variance 2P vs. 1P
Reserves	\$10.9	\$14.5	\$14.5	\$14.5	0.0
Legally Restricted	200.1	249.2	343.6	261.4	(82.2)
Designated for Economic Uncertainties	72.4	72.4	72.4	72.4	0.0
Carryovers	46.4	111.0	73.3	50.5	(22.8)
Undesignated Balance	108.3	211.1	25.9	(140.4)	(166.3)
2007-08 Ending Balance	<u>\$438.1</u>	<u>\$658.2</u>	<u>\$529.7</u>	<u>\$258.4</u>	<u>(\$271.3)</u>

B. Projected 2008-09 Revenue

The following schedule compares the Second Interim Report projection of income by source with the estimates in the First Interim Report. It shows that income is \$318.6 million lower than previously projected, primarily due to reductions in the net funded base revenue limit and various categorical programs.

Table 3
Summary of 2008-09 General Fund Regular Program Revenues
(in millions)

	Original Budget	Modified Budget	First Interim	Second Interim	Variance 2P vs. 1P
Revenue Limit Sources	\$3,541.5	\$3,566.6	\$3,552.3	\$3,447.2	(105.1)
Federal Revenues	144.0	144.0	150.7	151.2	0.5
Other State Revenues	1,868.5	1,945.6	1,933.4	1,767.4	(166.0)
Other Local Revenues	129.2	128.1	129.1	123.7	(5.4)
Other Sources	102.8	132.8	97.7	55.1	(42.6)
Total Revenues	<u>\$5,786.0</u>	<u>\$5,917.1</u>	<u>\$5,863.2</u>	<u>\$5,544.6</u>	<u>(\$318.6)</u>

Major Revenue Assumptions 2008-09

1. The District's base revenue limit rate remained at \$6,125.56 per ADA, but the deficit factor decreased from 0.95287 to 0.92156.
2. The District used prior year ADA for calculating revenue limit income in accordance with the State's "Declining Enrollment Adjustment" provisions.
3. A 15.4% reduction was applied to various categorical programs including Targeted Instructional Improvement Grant, Hourly Programs, Year-Round School Incentive Grant, School Library Improvement Block Grant and Instructional Materials Block Grant (see Appendix 1).
4. Lower Lottery revenue was projected based on rates recommended by the County Office of Education.
5. Lower interfund transfer was projected as a result of non-issuance of Certificates of Participation to fund the BTS implementation and other District projects.

C. Projected 2008-09 Expenditures

Total expenditures are projected to be \$47.3 million lower than First Interim and reflect the effects of the current spending freeze and the 5% mid-year cuts. Salary projections have been adjusted to reflect actual expenditures through the end of January. Higher expenditures are projected for employee benefits primarily due to higher contribution requirements for health and welfare benefits. Lower expenditures projected in Services and Other Operating Expenditures are mostly from contracts related to the BTS and ISIS projects.

Table 4
Summary of 2008-09 General Fund Regular Program Expenditures
(in millions)

	Original Budget	Modified Budget	First Interim	Second Interim	Variance 2P vs. 1P
Certificated Salaries	\$2,843.1	\$2,796.8	\$2,884.5	\$2,847.8	(36.7)
Classified Salaries	892.6	905.5	924.1	931.2	7.1
Employee Benefits	1,183.7	1,177.2	1,202.8	1,222.7	19.9
Books & Supplies	223.3	216.2	200.0	190.0	(10.0)
Services & Operating Expenses	662.5	663.3	623.4	592.9	(30.5)
Capital Outlay	33.4	34.8	28.3	32.3	4.0
Other Outgo and Other Uses	27.8	38.4	43.7	42.6	(1.1)
Total Expenditures	\$5,866.4	\$5,832.2	\$5,906.8	\$5,859.5	(\$47.3)

Major Expenditure Assumptions 2008-09

1. Lower expenditures were projected for teacher salaries based on actual year-to-date expenditures through January 31, 2009.
2. Higher employee benefits were projected primarily from higher contribution requirements for health and welfare.
3. Lower expenditures in books and supplies were projected for instructional materials in the Restricted Lottery program as a result of reduced funding. Lower expenditures were also projected for ITD projects.
4. Lower expenditures in services and other operating expenses were projected for the BTS and ISIS projects and for Fire Damage costs.
5. Comparisons of expenditures as of January 31 of 2009 and 2008 and actual expenditures for 2007-08 were made in all major object codes to validate projected 2008-09 expenditures.

III. General Fund Specially Funded Program

The following table displays the change in projected balances, revenues and expenditures for the General Fund Specially Funded Program from the First Interim projection to the Second Interim projection. The Second Interim projection shows \$59.3 million of ending balance, all of which is legally restricted. The State Budget Act has provided flexibility over the use of some of the Specially Funded programs but is not reflected in our projections.

Table 5
Summary of 2008-09 General Fund Specially Funded Program Balances, Revenues and Expenditures
(in millions)

	Original Budget	Modified Budget	First Interim	Second Interim	Variance 2P vs. 1P
Beginning Balance	\$55.8	\$84.0	\$84.0	\$84.0	\$0.0
Revenues/Other Financing Sources	1,006.0	1,078.6	934.5	947.3	12.8
Expenditures/Other Financing Uses	1,035.3	1,136.1	946.9	972.0	25.1
Excess/(Deficit)	(29.3)	(57.5)	(12.4)	(24.7)	(12.3)
Ending Balance	26.5	26.5	71.6	59.3	(12.3)
Reserves and Designated Balances	26.5	26.5	71.6	59.3	(12.3)
Undesignated Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

IV. Projected Future Years

Guidelines for the Second Interim Financial Report mandate that local districts provide a forecast of General Fund revenues, expenditures and ending balances extending two years into the future. In accordance with these guidelines, the District has prepared a forecast of 2009-10 and 2010-11 revenues and expenditures for the General Fund Regular Program. This projection is based upon the following assumptions:

Revenue Assumptions

1. Total District enrollment will continue to decline in 2009-10 and 2010-11. The District has used declining enrollment provisions of the Education Code in developing its revenue projections for 2009-10 and 2010-11.
2. For 2009-10, a statutory COLA of 5.02% with a deficit factor of 0.869 for a net funded COLA of -0.958%. For 2010-11 a statutory COLA of 0.7% with a deficit factor of 0.869 for a net funded COLA of 0.7%. The First Interim showed a deficit factor of 0.902 for both years.
3. No new state equalization funding will be provided in 2009-10 or 2010-11.
4. 2009-10 and 2010-11 lottery revenue is projected at \$109.50 per ADA for the unrestricted portion and \$11.50 per ADA for the restricted portion. This represents a decrease of 7.2% for unrestricted lottery revenue and 39.5% for restricted lottery revenue from First Interim estimates.

5. Various categorical programs will be reduced by an additional 4.5% in 2009-10 and 2010-11.

Expenditure Assumptions

1. In the absence of Board action, 2009-10 General Fund expenditures will increase from First Interim by approximately \$61.6 million and 2010-11 General Fund expenditures will increase by \$108.5 million. This primarily reflects higher costs in health and welfare and the need to reevaluate budget assumptions of K-3 class size (the District will not increase class size to 23:1) and the implementation of furloughs.
2. The Reserve for Economic Uncertainties will continue to be budgeted at 1% of total General Fund budgeted expenditures, transfers out and other financing uses in 2009-10 and 2010-11.
3. Ongoing and Major Maintenance will be budgeted at 3% of total General Fund budgeted expenditures, transfers out and other financing uses in 2009-10 and 2010-11. The adopted State budget allows districts to reduce their contribution to 1%. Staff will propose a reduction in the District's contribution to 2% for budget balancing purposes.

Ending Balance Projections

The projected ending balances for 2008-09, 2009-10 and 2010-11 are as follows:

Table 6			
Components of General Fund Regular Program Projected Ending Balance			
(in millions)			
	FY 2008-09	FY 2009-10	FY 2010-11
Reserves	\$14.5	\$14.5	\$14.5
Legally Restricted	261.4	221.0	168.1
Designated for Economic Uncertainties	72.4	68.1	68.1
Carryovers	50.5	39.4	39.7
Undesignated	(140.4)	(718.1)	(1,458.8)
Projected Ending Balance	<u>\$258.4</u>	<u>(\$375.0)</u>	<u>(\$1,168.4)</u>

The District projects a negative undesignated ending balance of \$140.4 million in 2008-09, \$718.1 million in 2009-10 and \$1,458.8 million in 2010-11. Ongoing revenue enhancements or spending reductions beginning in 2008-09 will be required in order to attain a positive undesignated ending balance in 2008-09, 2009-10 and 2010-11.

Members, Board of Education

Ramon C. Cortines

March 10, 2009

SECOND INTERIM FINANCIAL REPORT FOR 2008-09

Page 8 of 8

Any changes to the financial data in the District's projections could result in upward or downward estimates of the necessary budget reductions.

These assumptions will be communicated to the Los Angeles County Office of Education, which will receive the District's Second Interim Financial Report upon certification by the Board.

c: Ramon C. Cortines

James Morris

Judy Elliott

Roberta Fesler

Jefferson Crain

Jerry Thornton

Randy Ross

David Holmquist

Timothy Rosnick

Yumi Takahashi

Appendix 1 Summary of State Categorical Programs Tier 2 and 3 Reduction
General Fund, Regular Program

Tier	Resource	Resource Description	First Interim 2008-09	Second Interim 2008-09	Revenue Reduction
2	0000	YRS Incentive Operation	\$71,361,240	\$60,057,686	(\$11,303,554)
2	0000	Pupil Assessment	\$2,964,789	\$1,129,579	(\$1,835,210)
2	6350	Apprenticeship Programs	\$3,268,760	\$2,765,371	(\$503,389)
2	6286	English Language Acquisition Program, Teacher Training & Student Assistance	\$7,582,664	\$7,220,374	(\$362,290)
Total Tier 2 - Reduction without Flexibility			\$85,177,453	\$71,173,010	(\$14,004,443)
3	7394	Targeted Instructional Improvement Block Grant	\$574,697,798	\$486,389,994	(\$88,307,804)
3	0000	Hourly Programs	\$70,710,865	\$53,573,799	(\$17,137,066)
3	6350	ROC/P Apportionment	\$62,254,412	\$51,328,531	(\$10,925,881)
3	7395	School and Library Improvement Block Grant	\$54,487,707	\$46,096,600	(\$8,391,107)
3	7156	Instructional Materials Realignment, IMFRP (AB 1781)	\$44,575,241	\$37,710,654	(\$6,864,587)
3	7393	Professional Development Block Grant	\$29,027,360	\$24,557,147	(\$4,470,213)
3	7080	Supplemental School Counseling Program	\$20,094,939	\$17,125,704	(\$2,969,235)
3	6405	School Safety & Violence Prevention, Grades 8-12	\$9,702,733	\$8,102,074	(\$1,600,659)
3	1200	Class Size Reduction, Grades 9	\$13,482,982	\$12,163,423	(\$1,319,559)
3	6760	Arts and Music Block Grant	\$10,793,349	\$9,537,770	(\$1,255,579)
3	7055	CA High School Exit Examination Intensive Instruction and Services	\$7,596,301	\$6,426,471	(\$1,169,830)
3	7140	Gifted & Talented Education (GATE)	\$5,795,130	\$4,741,587	(\$1,053,543)
3	7390	Pupil Retention Block Grant	\$5,287,145	\$4,472,925	(\$814,220)
3	2430	Community Day Schools	\$3,797,133	\$3,085,907	(\$711,226)
3	0000	Charter Schools Categorical Block Grant	\$3,711,976	\$3,075,862	(\$636,114)
3	7271	California Peer Assistance & Review Program for Teachers (CPARP)	\$3,244,162	\$2,744,561	(\$499,601)
3	0000	Oral Health Assessment	\$420,025	\$355,341	(\$64,684)
3	6091	Cal-SAFE Academic and Supportive Services	\$150,000	\$126,900	(\$23,100)
3	7295	Staff Development: Reading Services for Blind Teachers	\$59,784	\$61,156	\$1,372
3	7294	Staff Development: Mathematics & Reading (AB 466)	\$1,396,250	\$1,493,750	\$97,500
Total Tier 3 Reduction with Flexibility			\$921,285,292	\$773,170,156	(\$148,115,136)
Total Tier 2 and Tier 3 State Categorical Reductions			\$1,006,462,745	\$844,343,166	(\$162,119,579)

LOS ANGELES UNIFIED SCHOOL DISTRICT
Inter-Office Correspondence

INFORMATIVE

DATE: March 4, 2009

TO: Members, Board of Education
Ramon C. Cortines, Superintendent

FROM: Megan K. Reilly 
Chief Financial Officer

SUBJECT: CERTIFICATION OF 2008-09 SECOND INTERIM REPORT

The school district is required to report financial projections twice each year. These financial reports project the District's financial statements for the current year and two subsequent years. The First Interim Report, which includes actual financial results through October 31, is due December 15 of each year. The Second Interim Report, with actual results through January 31, is due March 15. Each report must include a certification indicating whether the District will meet its financial obligations for the current year and two subsequent years, and may be one of three levels:

- Positive: The District will meet its financial obligations.
- Qualified: The District may not be able to meet its financial obligations.
- Negative: The District will not be able to meet its financial obligations.

For the Second Interim Report for 2008-09, the District is recommending that the Board adopt a 'Qualified' certification. The Second Interim Report was prepared using current county office of education guidance and assumptions for projecting revenue, expenditures, and ending balances. The following are highlights of the projection:

- The District is projected to have a negative unrestricted fund balance on June 30, 2009 of (\$140.4) million. This means that the liabilities plus required reserves, designations, and carryovers exceed the unrestricted assets in the fund. This was caused by the state's mid-year budget reductions.
- The District is projected to have a negative unrestricted fund balance on June 30, 2011 of (\$1.5) billion.
- Due to State's deferral of the February and June apportionments until July of 2009, the District is projected to have a negative unrestricted General Fund cash balance on June 30, 2009. Nonetheless, total cash balance will be positive for all unrestricted and restricted sources in the General Fund. The District will take action in finding solutions and properly managing the cash balance. As new information becomes available, the District will adjust its cash forecast.

These projections do not include any of the potential budget reductions or categorical flexibilities that the board may use to balance the District's budgets.

After the Board certifies the Second Interim Financial Report, the Los Angeles County Office of Education will review them and either ratify the certification, or alter it if they determine that it does not correctly reflect the District's financial condition. Qualified and Negative certifications will result in additional oversight of the District including the requirement that the District prepare a June financial update and that LACOE review and approval all not voter approved debt in the current and subsequent years.

If you have any questions, feel free to contact me for more information at (213) 241-7888.

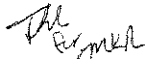
C: James Morris
Judy Elliott
Roberta Fesler
David Holmquist
Jefferson Crain
Jerry Thornton
Randy Ross

LOS ANGELES UNIFIED SCHOOL DISTRICT
Inter-Office Correspondence

INFORMATIVE

TO: Members, Board of Education
Ramon C. Cortines

DATE: March 6, 2009

FROM: Megan K. Reilly 
Chief Financial Officer

SUBJECT: SECOND INTERIM FINANCIAL REPORT FOR FISCAL YEAR 2008-09

Please replace the Second Interim Financial Report with the revised report attached. The Los Angeles County Office of Education (LACOE) advised us of the procedure to include the projected ending fund balance in the report to be consistent with the information in the informatives. In addition, a revision was made to the cash flow projections because of new revenue information, which results in modestly higher ending cash balance. However, the unrestricted General Fund cash balance remains negative at June 30, 2009.

Please let me know if you have any questions or need more information.

MKR:tr

Attachment

c: Ramon C. Cortines
James Morris
Judy Elliott
Roberta Fesler
Jefferson Crain
Jerry Thornton
Randy Ross
David Holmquist
Timothy Rosnick
Yumi Takahashi



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Report Number:	280-08/09
Date:	March 10, 2009
Subject:	Second Interim Report for Fiscal Year 2008-09
Responsible Staff:	
Name	Timothy S. Rosnick
Office/Division	Accounting and Disbursements Division
Telephone No.	213-241-7990

A. EXECUTIVE SUMMARY

Action Proposed: The Board is requested to adopt a qualified certification of financial condition based on the 2008-09 Second Interim Financial Report. A qualified certification signifies that the District, based on current projections, may not be able to meet its financial obligations for the current or two subsequent fiscal years.

Staff Recommendation and Rationale: It is recommended that the Board of Education receive and accept the District's 2008-09 Second Interim Financial Report for the General Fund; certify, based upon this report, that the District may not be able to meet its General Fund financial obligations for the current or subsequent two fiscal years; and direct the report to be filed with the Los Angeles County Office of Education (LACOE) by March 16, 2009.

Background: Education Code Sections 35035(g), 42130 and 42131 as amended by AB 1200 require each district superintendent to prepare and submit interim financial reports for certain funds to the governing board. The governing board certifies to the County Superintendent of Schools, the State Controller, and the State Superintendent of Public Instruction whether or not the schools district is able to meet its financial obligations for the remainder of the fiscal year or the next two fiscal years. In addition to the General Fund, LACOE requires that the District submit interim reports for any other fund that is projected to end the current or either of the two subsequent years with a negative fund balance.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

- Policy Implications:** With the adoption of this report, the Board of Education recognizes its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. As a result, the Board and District staff will need to submit a detailed list of Board-approved specific and ongoing budget reductions in order to end fiscal years 2008-09, 2009-10, and 2010-11 with a positive undesignated ending balance.
- Budget Impact:** Based on our projections and currently available revenue projections from the State, staff will recommend budget adjustments to the Board to address the current year's projected negative undesignated ending balance and to ensure adoption of a balanced budget for 2009-10 and 2010-11.
- Issues/Considerations:** None.
- Effect of "yes" vote:** A "yes" vote would allow the District to meet Education Code requirements.
- Effect of "no" vote:** A "no" vote to adopt a qualified certification will require adoption of a positive or negative certification to meet the requirements of the Education Code.
- Should the District adopt a positive certification, LACOE has the legal right to change it to a qualified certification if, in its judgment, the Board has not identified necessary budget adjustments in a timely manner.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

B. BOARD REPORT

- Action Proposed:** The Board is requested to adopt a qualified certification of financial condition based on the 2008-09 Second Interim Financial Report.
- Expected Outcomes:** The District will file its Second Interim Financial Report and be in compliance with Education Code Requirements.
- Board Options and Consequences:** The Board may adopt a qualified certification of financial condition based on the current projections.
- The Board may choose to adopt a positive certification only if it determines that the District will end the two subsequent fiscal years with a positive General Fund balance. However, the County Office of Education has the authority to change a district's certification if it believes a lower level of certification is more appropriate.
- Policy Implications:** Certification of the District's 2008-09 Second Interim Financial Report will comply with Education Code requirements. With the adoption of this report, the Board of Education recognizes its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. As a result, the Board and District staff will need to submit a detailed list of Board-approved specific and ongoing budget reductions in order to end fiscal years 2008-09, 2009-10, and 2010-11 with a positive undesignated ending balance.
- Budget Impact:** Based on our projections and currently available revenue projections from the State, staff will recommend budget adjustments to the Board to address the current year's projected negative undesignated ending balance and to ensure adoption of a balanced budget for 2009-10 and 2010-11.
- Issues and Analysis:** None
- ☒ No legal issues
- ☐ Legal informative attached



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

**Committee
Information:** None

**Reporting
Requirements and
Benchmarks:** None

Accountable Staff: Chief Financial Officer

**Applicable Board
Delegations:** None

**Superintendent's
Comments:**

**Miscellaneous Issues
and Matters:** None

☐ **Desegregation
Impact Statement
attached**

☐ **Office of Strategic
Planning and
Accountability**

☒ **Informative**



LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report

Respectfully submitted,

RAMON C. CORTINES
Superintendent of School

PREPARED BY:

TIMOTHY S. ROSNICK
Controller

APPROVED &
PRESENTED BY:

A handwritten signature in black ink, appearing to read "MKR", written over a horizontal line.

MEGAN K. REILLY
Chief Financial Officer

APPROVED BY:

DR. JAMES MORRIS
Chief of Staff

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 10, 2009

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

____ POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

X QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Timothy Rosnick

Telephone: (213) 241-7930

Title: Controller

E-mail: timothy.rosnick@lausd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	If applicable, changes occurring since first interim meet the required deferred maintenance facilities funding.	X	
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Ending Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time resources that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than the standard for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2007-08) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		X
A5	Salary Increases Exceed COLA	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 cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Second Interim Financial Report
FY 2008-2009

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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	3,342,920,438.00	3,365,352,499.00	1,930,093,170.20	3,258,052,704.00	(107,299,795.00)	-3.2%
2) Federal Revenue		8100-8299	18,670,666.00	18,670,666.00	6,480,784.94	19,912,100.00	1,241,434.00	6.6%
3) Other State Revenue		8300-8599	432,545,963.00	447,066,071.00	195,742,083.83	406,515,871.00	(40,550,200.00)	-9.1%
4) Other Local Revenue		8600-8799	126,156,813.00	125,056,813.00	58,909,513.61	120,736,123.00	(4,320,690.00)	-3.5%
5) TOTAL, REVENUES			3,920,293,880.00	3,956,146,049.00	2,191,225,552.58	3,805,216,798.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,865,332,272.00	1,805,639,231.00	1,127,001,575.09	1,905,787,385.00	(100,148,154.00)	-5.5%
2) Classified Salaries		2000-2999	432,296,142.00	433,582,676.00	303,980,442.51	442,255,363.00	(8,672,687.00)	-2.0%
3) Employee Benefits		3000-3999	677,952,996.00	665,638,102.00	436,035,410.63	726,881,799.00	(61,243,697.00)	-9.2%
4) Books and Supplies		4000-4999	75,701,947.00	62,827,327.00	31,511,111.51	43,953,770.00	18,873,557.00	30.0%
5) Services and Other Operating Expenditures		5000-5999	143,172,678.00	163,937,507.00	138,901,843.06	156,536,904.00	7,400,603.00	4.5%
6) Capital Outlay		6000-6999	13,046,505.00	18,640,124.00	10,567,327.85	20,307,253.00	(1,667,129.00)	-8.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,242,624.00	4,122,815.00	(1,857.00)	4,040,769.00	82,046.00	2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(154,250,102.00)	(156,378,669.00)	(84,268.31)	(157,340,294.00)	961,625.00	-0.6%
9) TOTAL, EXPENDITURES			3,059,495,062.00	2,998,009,113.00	2,047,911,585.34	3,142,422,949.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			860,798,818.00	958,136,936.00	143,313,967.24	662,793,849.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	9,595,124.00	39,595,124.00	32,274,619.05	41,869,743.00	2,274,619.00	5.7%
b) Transfers Out		7600-7629	58,264,287.00	55,175,746.00	25,903,296.11	52,560,518.00	2,615,228.00	4.7%
2) Other Sources/Uses								
a) Sources		8930-8979	8,999,183.00	8,999,183.00	0.00	1,253,084.00	(7,746,099.00)	-86.1%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(819,031,597.00)	(891,060,859.87)	(542,417,928.35)	(924,679,125.87)	(33,618,266.00)	3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(858,701,577.00)	(897,642,298.87)	(536,046,605.41)	(934,116,816.87)		

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)			2,097,241.00	60,494,637.13	(392,732,638.17)	(271,322,967.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	266,239,598.20	266,239,598.20		266,239,598.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			266,239,598.20	266,239,598.20		266,239,598.20		
d) Other Restatements		9795	(39,746,761.66)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			226,492,836.54	266,239,598.20		266,239,598.20		
2) Ending Balance, June 30 (E + F1e)			228,590,077.54	326,734,235.33		(5,083,369.67)		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,835,289.00	2,816,034.00		2,816,034.00		
Stores		9712	7,913,836.00	10,482,833.00		10,482,833.00		
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		1,000.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	72,381,948.00	72,381,948.00		72,381,948.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	45,533,776.00	37,860,655.00		49,682,328.00		
c) Undesignated Amount		9790				(140,447,512.67)		
d) Unappropriated Amount		9790	99,924,228.54	203,191,765.33				

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	2,701,045,114.00	2,725,139,727.00	1,489,905,405.00	2,576,025,500.00	(149,114,227.00)	-5.5%
Charter Schools General Purpose Entitlement - State Aid		8015	32,855,256.00	33,883,610.00	19,443,785.00	29,631,149.00	(4,252,461.00)	-12.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	4,176,820.00	4,176,820.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,383,821.00	7,383,821.00	3,706,920.54	7,388,924.00	5,103.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	70,138.00	70,138.00	9,215,813.96	8,612,814.00	8,542,676.00	12179.8%
County & District Taxes								
Secured Roll Taxes		8041	713,990,916.00	713,990,916.00	424,305,514.24	752,665,580.00	38,674,664.00	5.4%
Unsecured Roll Taxes		8042	39,728,546.00	39,728,546.00	31,930,423.81	31,311,410.00	(8,417,136.00)	-21.2%
Prior Years' Taxes		8043	56,089,610.00	56,089,610.00	69,848,445.08	62,963,079.00	6,873,469.00	12.3%
Supplemental Taxes		8044	33,030,977.00	33,030,977.00	11,332,290.94	26,834,311.00	(6,196,666.00)	-18.8%
Education Revenue Augmentation Fund (ERAF)		8045	(10,907,781.00)	(10,907,781.00)	15,740,513.19	(12,219,908.00)	(1,312,127.00)	12.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,100,000.00	2,100,000.00	549,559.49	2,000,000.00	(100,000.00)	-4.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,194,820.48	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	2,000.00	0.00	10,670.00	8,670.00	433.5%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(1,000.00)	0.00	(5,335.00)	(4,335.00)	433.5%
Subtotal, Revenue Limit Sources			3,575,387,597.00	3,600,510,564.00	2,079,173,491.73	3,489,395,014.00	(111,115,550.00)	-3.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(198,586,873.00)	(201,277,779.00)	(115,037,411.00)	(189,102,807.00)	12,174,972.00	-6.0%
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	27,186,596.00	27,186,596.00	0.00	23,920,581.00	(3,266,015.00)	-12.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(61,066,882.00)	(61,066,882.00)	(34,042,910.53)	(66,160,084.00)	(5,093,202.00)	8.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,342,920,438.00	3,365,352,499.00	1,930,093,170.20	3,258,052,704.00	(107,299,795.00)	-3.2%
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	18,670,666.00	18,670,666.00	6,480,784.94	19,912,100.00	1,241,434.00	6.6%
TOTAL, FEDERAL REVENUE			18,670,666.00	18,670,666.00	6,480,784.94	19,912,100.00	1,241,434.00	6.6%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	69,641,287.00	70,710,865.00	47,084,977.00	57,022,811.00	(13,688,054.00)	-19.4%
Prior Years	0000	8319	0.00	0.00	0.00	(3,449,012.00)	(3,449,012.00)	New
Community Day School Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6350-6360	8311						
Prior Years	6350-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Gifted and Talented Pupils	7140	8311						
Home-to-School Transportation	7230	8311						
School Improvement Program	7260-7265	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		
Year Round School Incentive		8425	71,900,000.00	71,900,000.00	70,990,172.63	60,057,686.00	(11,842,314.00)	-16.5%
Class Size Reduction, K-3		8434	183,233,736.00	195,851,628.00	50,112,267.00	195,308,631.00	(542,997.00)	-0.3%
Class Size Reduction, Grade Nine		8435	12,925,362.00	13,402,681.00	0.00	12,163,423.00	(1,239,258.00)	-9.2%
Charter Schools Categorical Block Grant		8480	3,678,171.00	4,067,456.00	2,900,320.00	3,075,862.00	(991,594.00)	-24.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	83,550,726.00	83,550,726.00	20,483,258.66	77,174,919.00	(6,375,807.00)	-7.6%
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%
Arts and Music Block Grant	6760	8590						
Miller Unruh Reading Program	7200	8590						
Supplemental School Counseling Program	7080	8590						
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
Staff Development	7294, 7295, 7296	8590						
Tenth Grade Counseling	7375	8590						
Educational Technology Assistance Grants	7100-7125	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6605-6680	8590						
Healthy Start	6240-6245	8590						
Class Size Reduction Facilities	6200	8590						
Pupil Retention Block Grant	7390	8590						

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)
School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						
Professional Development Block Grant	7393	8590						
Targeted Instructional Improvement Block Grant	7394	8590						
School and Library Improvement Block Grant	7395	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	7,616,681.00	7,582,715.00	4,171,088.54	5,161,551.00	(2,421,164.00)	-31.9%
TOTAL, OTHER STATE REVENUE			432,545,963.00	447,066,071.00	195,742,083.83	406,515,871.00	(40,550,200.00)	-9.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	152,000.00	152,000.00	111,125.91	111,126.00	(40,874.00)	-26.9%
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	86,500.00	86,500.00	0.00	0.00	(86,500.00)	-100.0%
Leases and Rentals		8650	9,765,000.00	9,765,000.00	3,379,900.11	7,750,000.00	(2,015,000.00)	-20.6%
Interest		8660	44,583,000.00	44,583,000.00	1,653,074.93	39,664,000.00	(4,919,000.00)	-11.0%
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								
Non-Resident Students		8672	515,835.00	515,835.00	46,439.08	46,439.00	(469,396.00)	-91.0%
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	6,206,143.00	6,206,143.00	4,024,597.34	8,538,912.00	2,332,769.00	37.6%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	1,000.00	0.00	0.00	(1,000.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	64,847,335.00	63,747,335.00	49,694,376.24	64,625,646.00	878,311.00	1.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	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	6350, 6360	8791						

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)
From County Offices	6350, 6360	8792						
From JPAs	6350, 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			126,156,813.00	125,056,813.00	58,909,513.61	120,736,123.00	(4,320,690.00)	-3.5%
TOTAL, REVENUES			3,920,293,880.00	3,956,146,049.00	2,191,225,552.58	3,805,216,798.00	(150,929,251.00)	-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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,599,239,967.00	1,514,361,046.00	970,695,119.64	1,607,321,836.00	(92,960,790.00)	-6.1%
Certificated Pupil Support Salaries		1200	71,437,918.00	76,234,522.00	48,262,953.24	76,708,058.00	(473,536.00)	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	184,449,200.00	199,669,318.00	104,372,284.96	210,652,803.00	(10,983,485.00)	-5.5%
Other Certificated Salaries		1900	10,205,187.00	15,374,345.00	3,671,217.25	11,104,688.00	4,269,657.00	27.8%
TOTAL, CERTIFICATED SALARIES			1,865,332,272.00	1,805,639,231.00	1,127,001,575.09	1,905,787,385.00	(100,148,154.00)	-5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,063,505.00	4,452,640.00	2,374,181.58	3,755,509.00	697,131.00	15.7%
Classified Support Salaries		2200	170,840,042.00	181,083,223.00	127,873,226.72	191,567,894.00	(10,484,671.00)	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	16,404,992.00	15,882,036.00	10,183,687.32	17,327,247.00	(1,445,211.00)	-9.1%
Clerical, Technical and Office Salaries		2400	198,024,014.00	190,089,765.00	138,130,524.23	197,513,080.00	(7,423,315.00)	-3.9%
Other Classified Salaries		2900	42,963,589.00	42,075,012.00	25,418,822.66	32,091,633.00	9,983,379.00	23.7%
TOTAL, CLASSIFIED SALARIES			432,296,142.00	433,582,676.00	303,980,442.51	442,255,363.00	(8,672,687.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	150,214,001.00	145,588,470.00	80,005,529.18	150,283,786.00	(4,695,316.00)	-3.2%
PERS		3201-3202	56,424,711.00	55,520,337.00	38,243,124.98	54,552,753.00	967,584.00	1.7%
OASDI/Medicare/Alternative		3301-3302	56,059,308.00	55,652,995.00	39,462,077.35	59,769,207.00	(4,116,212.00)	-7.4%
Health and Welfare Benefits		3401-3402	244,892,002.00	249,963,032.00	191,992,622.81	311,199,895.00	(61,236,863.00)	-24.5%
Unemployment Insurance		3501-3502	6,893,272.00	6,603,723.00	4,621,179.84	7,070,757.00	(467,034.00)	-7.1%
Workers' Compensation		3601-3602	19,758,972.00	18,931,705.00	13,235,555.72	20,210,868.00	(1,279,163.00)	-6.8%
OPEB, Allocated		3701-3702	135,291,691.00	124,958,701.00	68,475,320.75	115,025,794.00	9,932,907.00	7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,419,039.00	8,419,039.00	0.00	8,768,739.00	(349,700.00)	-4.2%
Other Employee Benefits		3901-3902	0.00	100.00	0.00	0.00	100.00	100.0%
TOTAL, EMPLOYEE BENEFITS			677,952,996.00	665,638,102.00	436,035,410.63	726,881,799.00	(61,243,697.00)	-9.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,737,950.00	9,684,422.00	9,021,619.48	2,613,157.00	7,071,265.00	73.0%
Books and Other Reference Materials		4200	1,022,828.00	974,132.00	413,118.62	726,638.00	247,494.00	25.4%
Materials and Supplies		4300	57,061,377.00	40,535,027.00	20,208,891.87	34,231,858.00	6,303,169.00	15.5%
Noncapitalized Equipment		4400	9,855,316.00	11,612,447.00	1,859,010.94	6,364,286.00	5,248,161.00	45.2%
Food		4700	24,476.00	21,299.00	8,470.60	17,831.00	3,468.00	16.3%
TOTAL, BOOKS AND SUPPLIES			75,701,947.00	62,827,327.00	31,511,111.51	43,953,770.00	18,873,557.00	30.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	51,035.00	(51,035.00)	New
Travel and Conferences		5200	4,054,474.00	3,432,904.00	4,519,531.09	2,537,246.00	895,658.00	26.1%
Dues and Memberships		5300	459,241.00	476,736.00	269,716.03	464,167.00	12,569.00	2.6%
Insurance		5400-5450	23,274,334.00	22,624,334.00	4,352,571.00	21,687,831.00	936,503.00	4.1%
Operations and Housekeeping Services		5500	83,301,217.00	84,580,217.00	51,800,780.30	82,014,680.00	2,565,537.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,332,763.00	47,313,868.00	20,288,336.20	35,955,688.00	11,358,180.00	24.0%
Transfers of Direct Costs		5710	(106,488,856.00)	(106,488,856.00)	0.00	(107,169,290.00)	680,434.00	-0.6%
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	87,691,237.00	93,478,409.00	48,108,463.12	102,905,047.00	(9,426,638.00)	-10.1%
Communications		5900	16,548,268.00	18,519,895.00	9,562,445.32	18,090,500.00	429,395.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			143,172,678.00	163,937,507.00	138,901,843.06	156,536,904.00	7,400,603.00	4.5%

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)
CAPITAL OUTLAY								
Land		6100	343,470.00	423,470.00	41,421.56	75,769.00	347,701.00	82.1%
Land Improvements		6170	87,038.00	98,638.00	181,686.89	332,595.00	(233,957.00)	-237.2%
Buildings and Improvements of Buildings		6200	9,797,081.00	17,730,600.00	9,561,138.37	17,205,399.00	525,201.00	3.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,260,192.00	5,692.00	752,474.85	2,656,417.00	(2,650,725.00)	-46569.3%
Equipment Replacement		6500	558,724.00	381,724.00	30,606.18	37,073.00	344,651.00	90.3%
TOTAL, CAPITAL OUTLAY			13,046,505.00	18,640,124.00	10,567,327.85	20,307,253.00	(1,667,129.00)	-8.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	(1,857.00)	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	229,000.00	231,000.00	0.00	0.00	231,000.00	100.0%
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	3,372,695.00	1,250,886.00	0.00	712,251.00	538,635.00	43.1%
Other Debt Service - Principal		7439	1,990,463.00	1,990,463.00	0.00	2,678,052.00	(687,589.00)	-34.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,242,624.00	4,122,815.00	(1,857.00)	4,040,769.00	82,046.00	2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(146,253,391.00)	(143,981,958.00)	0.00	(147,604,731.00)	3,622,773.00	-2.5%
Transfers of Indirect Costs - Interfund		7350	(7,996,711.00)	(12,396,711.00)	(84,268.31)	(9,735,563.00)	(2,661,148.00)	21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(154,250,102.00)	(156,378,669.00)	(84,268.31)	(157,340,294.00)	961,625.00	-0.6%
TOTAL, EXPENDITURES			3,059,495,062.00	2,998,009,113.00	2,047,911,585.34	3,142,422,949.00	(144,413,836.00)	-4.8%

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	9,595,124.00	9,595,124.00	2,274,619.05	11,869,743.00	2,274,619.00	23.7%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,595,124.00	39,595,124.00	32,274,619.05	41,869,743.00	2,274,619.00	5.7%
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	388,541.00	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	12,700,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	45,175,746.00	45,175,746.00	25,903,296.11	42,560,518.00	2,615,228.00	5.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			58,264,287.00	55,175,746.00	25,903,296.11	52,560,518.00	2,615,228.00	4.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,999,183.00	1,999,183.00	0.00	1,253,084.00	(746,099.00)	-37.3%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	7,000,000.00	7,000,000.00	0.00	0.00	(7,000,000.00)	-100.0%
(c) TOTAL, SOURCES			8,999,183.00	8,999,183.00	0.00	1,253,084.00	(7,746,099.00)	-86.1%
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	(819,031,597.00)	(891,060,859.87)	(542,417,928.35)	(924,679,125.87)	(33,618,266.00)	3.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(819,031,597.00)	(891,060,859.87)	(542,417,928.35)	(924,679,125.87)	(33,618,266.00)	3.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(858,701,577.00)	(897,642,298.87)	(536,046,605.41)	(934,116,816.87)	(36,474,518.00)	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	198,586,873.00	201,277,779.00	115,037,411.00	189,102,807.00	(12,174,972.00)	-6.0%
2) Federal Revenue		8100-8299	812,055,037.00	875,648,158.00	172,071,719.31	750,978,224.00	(124,669,934.00)	-14.2%
3) Other State Revenue		8300-8599	1,736,483,855.00	1,807,087,756.00	1,054,742,295.77	1,646,229,065.00	(160,858,691.00)	-8.9%
4) Other Local Revenue		8600-8799	21,763,754.00	22,730,502.00	7,817,141.11	35,130,673.00	12,400,171.00	54.6%
5) TOTAL, REVENUES			2,768,889,519.00	2,906,744,195.00	1,349,668,567.19	2,621,440,769.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,338,657,187.00	1,366,711,642.00	729,904,506.73	1,338,102,900.00	48,608,742.00	3.5%
2) Classified Salaries		2000-2999	565,899,562.00	566,663,447.00	278,710,039.40	582,463,834.00	(15,800,387.00)	-2.8%
3) Employee Benefits		3000-3999	621,720,715.00	628,631,866.00	303,575,446.69	596,856,437.00	31,775,429.00	5.1%
4) Books and Supplies		4000-4999	393,492,221.00	445,157,096.00	79,777,252.02	314,137,851.00	131,019,245.00	29.4%
5) Services and Other Operating Expenditures		5000-5999	674,048,968.00	681,249,479.00	177,600,103.19	605,686,875.00	75,562,604.00	11.1%
6) Capital Outlay		6000-6999	27,978,856.00	28,161,542.00	5,271,957.84	17,899,083.00	10,262,459.00	36.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	146,253,391.00	143,981,958.00	0.00	147,604,731.00	(3,622,773.00)	-2.5%
9) TOTAL, EXPENDITURES			3,768,050,900.00	3,880,557,030.00	1,574,839,305.87	3,602,751,711.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(999,161,381.00)	(973,812,835.00)	(225,170,738.68)	(981,310,942.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	84,231,326.00	84,231,326.00	1,555,000.00	22,155,000.00	(62,076,326.00)	-73.7%
b) Transfers Out		7600-7629	15,955,392.00	34,548,671.00	30,000,350.98	33,764,101.00	784,570.00	2.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	819,031,597.00	891,060,859.87	542,417,928.35	924,679,125.87	33,618,266.00	3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			887,307,531.00	940,743,514.87	513,972,577.37	913,070,024.87		

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)			(111,853,850.00)	(33,069,320.13)	288,801,838.69	(68,240,917.13)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	390,996,674.86	390,996,674.86		390,996,674.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			390,996,674.86	390,996,674.86		390,996,674.86		
d) Other Restatements		9795	(43,179,519.19)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,817,155.67	390,996,674.86		390,996,674.86		
2) Ending Balance, June 30 (E + F1e)			235,963,305.67	357,927,354.73		322,755,757.73		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	194,094.00	1,196,336.00		1,196,336.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	226,529,204.67	275,718,582.73		320,665,443.73		
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	878,529.00	73,107,873.00		893,978.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	8,361,478.00	7,904,563.00				

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	15,580,550.00	15,791,106.00	9,149,058.00	16,067,450.00	276,344.00	1.7%
Community Day Schools Transfer	2430	8091	6,971,043.00	7,021,863.00	4,074,407.00	4,665,086.00	(2,356,777.00)	-33.6%
Special Education ADA Transfer	6500	8091	176,035,280.00	178,464,810.00	101,813,946.00	168,370,271.00	(10,094,539.00)	-5.7%
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			198,586,873.00	201,277,779.00	115,037,411.00	189,102,807.00	(12,174,972.00)	-6.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,991,456.00	111,991,456.00	59,251,674.00	117,972,898.00	5,981,442.00	5.3%
Special Education Discretionary Grants		8182	19,196,898.00	20,462,048.00	7,655,643.16	18,225,024.00	(2,237,024.00)	-10.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	2,243,279.00	2,572,722.00	359,679.38	2,350,708.00	(222,014.00)	-8.6%
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	600,687,480.00	640,581,177.00	89,502,956.87	548,877,499.00	(91,703,678.00)	-14.3%

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)
Vocational and Applied Technology Education	3500-3699	8290	9,611,397.00	9,653,918.00	3,118,614.52	8,722,233.00	(931,685.00)	-9.7%
Safe and Drug Free Schools	3700-3799	8290	8,760,653.00	7,903,298.00	2,933,892.33	5,615,542.00	(2,287,756.00)	-28.9%
JTPA / WIA	5600-5625	8290	1,361,503.00	1,484,819.00	210,559.20	1,168,946.00	(315,873.00)	-21.3%
Other Federal Revenue	All Other	8290	58,202,371.00	80,998,720.00	9,038,699.85	48,045,374.00	(32,953,346.00)	-40.7%
TOTAL, FEDERAL REVENUE			812,055,037.00	875,648,158.00	172,071,719.31	750,978,224.00	(124,669,934.00)	-14.2%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311						
Prior Years	0000	8319						
Community Day School Funding								
Current Year	2430	8311	3,531,563.00	4,052,385.00	2,064,096.00	3,085,907.00	(966,478.00)	-23.8%
Prior Years	2430	8319	0.00	0.00	0.00	(41,002.00)	(41,002.00)	New
ROC/P Entitlement								
Current Year	6350-6360	8311	63,766,823.00	68,495,552.00	43,315,370.00	56,443,902.00	(12,051,650.00)	-17.6%
Prior Years	6350-6360	8319	0.00	0.00	0.00	4,208,035.00	4,208,035.00	New
Special Education Master Plan								
Current Year	6500	8311	387,992,402.00	387,964,857.00	229,057,273.87	388,509,120.00	544,263.00	0.1%
Prior Years	6500	8319	0.00	0.00	0.00	259,051.00	259,051.00	New
Gifted and Talented Pupils	7140	8311	5,604,668.00	5,994,297.00	3,361,174.00	4,741,587.00	(1,252,710.00)	-20.9%
Home-to-School Transportation	7230	8311	42,161,129.00	45,092,117.00	23,578,667.00	45,092,117.00	0.00	0.0%
School Improvement Program	7260-7265	8311	2,608,641.00	3,553,437.00	3,574,526.98	2,205,485.00	(1,347,952.00)	-37.9%
Economic Impact Aid	7090-7091	8311	164,355,563.00	164,355,563.00	52,844,288.25	158,394,098.00	(5,961,465.00)	-3.6%
Spec. Ed. Transportation	7240	8311	46,821,844.00	50,076,839.00	26,185,178.00	50,076,839.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	(559.00)	(559.00)	New
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	0.00	0.00		
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	13,453,083.00	13,453,083.00	9,579.28	8,553,910.00	(4,899,173.00)	-36.4%
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%
Arts and Music Block Grant	6760	8590	9,932,978.00	10,587,794.00	0.00	9,537,770.00	(1,050,924.00)	-9.9%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	17,602,116.00	18,826,850.00	0.00	17,125,704.00	(1,701,146.00)	-9.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	41,890,008.00	44,805,051.00	40,134,401.00	37,727,071.00	(7,077,980.00)	-15.8%
Staff Development	7294, 7295, 7296	8590	6,186,941.00	6,608,853.00	1,566,038.65	1,554,906.00	(5,053,947.00)	-76.5%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	34,995.00	94,078.00	44,548.14	94,309.00	231.00	0.2%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	2,749,705.00	3,674,462.00	805,335.84	1,705,595.00	(1,968,867.00)	-53.6%
Healthy Start	6240-6245	8590	341,314.00	421,964.00	286,963.90	171,378.00	(250,586.00)	-59.4%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	4,943,481.00	5,287,145.00	4,229,716.00	4,472,925.00	(814,220.00)	-15.4%

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)
School Community Violence Prevention Grant	7391	8590	958,590.00	1,369,057.00	0.00	660,261.00	(708,796.00)	-51.8%
Teacher Credentialing Block Grant	7392	8590	11,534,452.00	12,880,344.00	0.00	10,893,694.00	(1,986,650.00)	-15.4%
Professional Development Block Grant	7393	8590	27,282,450.00	29,027,360.00	23,221,888.00	24,557,147.00	(4,470,213.00)	-15.4%
Targeted Instructional Improvement Block Grant	7394	8590	537,265,235.00	574,718,099.00	416,870,767.00	486,389,994.00	(88,328,105.00)	-15.4%
School and Library Improvement Block Grant	7395	8590	50,946,006.00	54,487,707.00	43,590,166.00	46,096,600.00	(8,391,107.00)	-15.4%
Quality Education Investment Act	7400	8590	144,872,100.00	144,872,100.00	115,897,680.00	144,872,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	149,647,768.00	156,388,762.00	24,104,637.86	138,841,121.00	(17,547,641.00)	-11.2%
TOTAL, OTHER STATE REVENUE			1,736,483,855.00	1,807,087,756.00	1,054,742,295.77	1,646,229,065.00	160,858,691.00	-8.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
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	26,091.00	26,091.00	12,281.85	25,712.00	(379.00)	-1.5%
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								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,880,000.00	1,880,000.00	380,527.72	680,000.00	(1,200,000.00)	-63.8%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	19,551,784.00	20,518,532.00	7,295,744.63	34,119,082.00	13,600,550.00	66.3%
Tuition		8710	305,879.00	305,879.00	128,109.00	305,879.00	0.00	0.0%
All Other Transfers in		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	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)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 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			21,763,754.00	22,730,502.00	7,817,141.11	35,130,673.00	12,400,171.00	54.6%
TOTAL, REVENUES			2,768,889,519.00	2,906,744,195.00	1,349,668,567.19	2,621,440,769.00	(285,303,426.00)	-9.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	906,981,316.00	956,436,967.00	490,525,142.42	897,472,402.00	58,964,565.00	6.2%
Certificated Pupil Support Salaries		1200	196,630,485.00	196,439,017.00	110,765,190.50	203,956,080.00	(7,517,063.00)	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	146,518,173.00	141,299,571.00	77,211,021.46	145,098,466.00	(3,798,895.00)	-2.7%
Other Certificated Salaries		1900	88,527,213.00	92,536,087.00	51,403,152.35	91,575,952.00	960,135.00	1.0%
TOTAL, CERTIFICATED SALARIES			1,338,657,187.00	1,386,711,642.00	729,904,506.73	1,338,102,900.00	48,608,742.00	3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	241,584,628.00	244,237,094.00	128,158,366.27	247,119,179.00	(2,882,085.00)	-1.2%
Classified Support Salaries		2200	159,304,440.00	159,084,284.00	73,822,483.05	175,940,456.00	(16,856,172.00)	-10.6%
Classified Supervisors' and Administrators' Salaries		2300	5,538,139.00	5,468,837.00	3,020,394.53	4,984,282.00	484,555.00	8.9%
Clerical, Technical and Office Salaries		2400	87,255,959.00	89,112,434.00	49,578,337.94	90,264,284.00	(1,151,850.00)	-1.3%
Other Classified Salaries		2900	72,216,396.00	68,760,798.00	24,130,457.61	64,155,633.00	4,605,165.00	6.7%
TOTAL, CLASSIFIED SALARIES			565,899,562.00	566,663,447.00	278,710,039.40	582,463,834.00	(15,800,387.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	104,777,515.00	110,747,556.00	48,470,651.52	93,823,940.00	16,923,616.00	15.3%
PERS		3201-3202	58,408,491.00	58,425,394.00	27,834,715.17	59,744,193.00	(1,318,799.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	64,076,602.00	66,106,213.00	28,286,390.27	63,548,448.00	2,557,765.00	3.9%
Health and Welfare Benefits		3401-3402	249,358,810.00	252,877,627.00	137,273,996.31	260,251,925.00	(7,374,298.00)	-2.9%
Unemployment Insurance		3501-3502	5,717,769.00	5,950,940.00	3,085,187.60	5,591,825.00	359,115.00	6.0%
Workers' Compensation		3601-3602	16,370,530.00	17,030,540.00	8,813,856.34	16,008,333.00	1,022,207.00	6.0%
OPEB, Allocated		3701-3702	110,409,163.00	107,163,402.00	49,646,984.79	88,507,281.00	18,656,121.00	17.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,601,835.00	10,329,548.00	0.00	9,203,364.00	1,126,184.00	10.9%
Other Employee Benefits		3901-3902	0.00	646.00	163,664.69	177,128.00	(176,482.00)	-27319.2%
TOTAL, EMPLOYEE BENEFITS			621,720,715.00	628,631,866.00	303,575,446.69	596,856,437.00	31,775,429.00	5.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	49,959,763.00	43,597,560.00	15,432,304.89	33,941,858.00	9,655,702.00	22.1%
Books and Other Reference Materials		4200	1,890,178.00	3,711,742.00	138,189.88	3,194,848.00	516,894.00	13.9%
Materials and Supplies		4300	317,745,241.00	352,942,649.00	55,364,792.54	235,080,759.00	117,861,890.00	33.4%
Noncapitalized Equipment		4400	23,748,891.00	44,713,279.00	8,833,234.46	41,886,146.00	2,827,133.00	6.3%
Food		4700	148,148.00	191,866.00	8,730.25	34,240.00	157,626.00	82.2%
TOTAL, BOOKS AND SUPPLIES			393,492,221.00	445,157,096.00	79,777,252.02	314,137,851.00	131,019,245.00	29.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	49,107,339.00	53,614,629.00	21,982,405.23	282,828,418.00	(229,213,789.00)	-427.5%
Travel and Conferences		5200	12,527,359.00	14,057,592.00	4,515,540.32	11,908,580.00	2,149,012.00	15.3%
Dues and Memberships		5300	33,093.00	84,579.00	95,514.00	122,427.00	(37,848.00)	-44.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,609,258.00	10,600,258.00	2,815,629.86	10,833,017.00	(232,759.00)	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,007,712.00	36,984,452.00	19,472,250.08	41,726,756.00	(4,742,304.00)	-12.8%
Transfers of Direct Costs		5710	106,488,856.00	106,488,856.00	0.00	107,169,290.00	(680,434.00)	-0.6%
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	444,664,923.00	456,514,817.00	127,854,020.72	148,091,482.00	308,423,335.00	67.6%
Communications		5900	2,610,428.00	2,904,296.00	864,742.98	3,006,905.00	(102,609.00)	-3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			674,048,968.00	681,249,479.00	177,600,103.19	605,686,875.00	75,562,604.00	11.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	408,093.00	395,095.00	0.00	62,093.00	333,002.00	84.3%
Land Improvements		6170	29,661.00	317,307.00	334,287.30	894,248.00	(576,941.00)	-181.8%
Buildings and Improvements of Buildings		6200	16,085,631.00	14,879,861.00	2,090,918.95	8,730,039.00	6,149,822.00	41.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	2,789,788.00	3,487,696.00	1,081,889.23	3,411,214.00	76,482.00	2.2%
Equipment		6400	8,524,903.00	9,073,281.00	1,750,752.17	4,779,625.00	4,293,656.00	47.3%
Equipment Replacement		6500	140,780.00	8,302.00	14,110.19	21,864.00	(13,562.00)	-163.4%
TOTAL, CAPITAL OUTLAY			27,978,856.00	28,161,542.00	5,271,957.84	17,899,083.00	10,262,459.00	36.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	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	146,253,391.00	143,981,958.00	0.00	147,604,731.00	(3,622,773.00)	-2.5%
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			146,253,391.00	143,981,958.00	0.00	147,604,731.00	(3,622,773.00)	-2.5%
TOTAL, EXPENDITURES			3,768,050,900.00	3,880,557,030.00	1,574,839,305.87	3,602,751,711.00	277,805,319.00	7.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	73,631,326.00	73,631,326.00	1,555,000.00	11,555,000.00	(62,076,326.00)	-84.3%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	10,600,000.00	10,600,000.00	0.00	10,600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			84,231,326.00	84,231,326.00	1,555,000.00	22,155,000.00	(62,076,326.00)	-73.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	15,954,744.00	2,845,323.00	0.00	1,678,808.00	1,166,515.00	41.0%
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	31,702,700.00	30,000,000.00	32,047,334.00	(344,634.00)	-1.1%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	648.00	648.00	350.98	37,959.00	(37,311.00)	-5757.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,955,392.00	34,548,671.00	30,000,350.98	33,784,101.00	784,570.00	2.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	819,031,597.00	891,060,859.87	542,417,928.35	924,679,125.87	33,618,266.00	3.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			819,031,597.00	891,060,859.87	542,417,928.35	924,679,125.87	33,618,266.00	3.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			887,307,531.00	940,743,514.87	513,972,577.37	913,070,024.87	27,673,490.00	-2.9%

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,541,507,311.00	3,566,630,278.00	2,045,130,581.20	3,447,155,511.00	(119,474,767.00)	-3.3%
2) Federal Revenue		8100-8299	830,725,703.00	894,318,824.00	178,552,504.25	770,890,324.00	(123,428,500.00)	-13.8%
3) Other State Revenue		8300-8599	2,169,029,818.00	2,254,153,827.00	1,250,484,379.60	2,052,744,936.00	(201,408,891.00)	-8.9%
4) Other Local Revenue		8600-8799	147,920,567.00	147,787,315.00	66,726,654.72	155,866,796.00	8,079,481.00	5.5%
5) TOTAL, REVENUES			6,689,183,399.00	6,862,890,244.00	3,540,894,119.77	6,426,657,567.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,203,989,459.00	3,192,350,873.00	1,856,906,081.82	3,243,890,285.00	(51,539,412.00)	-1.6%
2) Classified Salaries		2000-2999	998,195,704.00	1,000,246,123.00	582,690,481.91	1,024,719,197.00	(24,473,074.00)	-2.4%
3) Employee Benefits		3000-3999	1,299,673,711.00	1,294,269,968.00	739,610,857.32	1,323,738,236.00	(29,468,268.00)	-2.3%
4) Books and Supplies		4000-4999	469,194,168.00	507,984,423.00	111,288,363.53	358,091,621.00	149,892,802.00	29.5%
5) Services and Other Operating Expenditures		5000-5999	817,221,646.00	845,186,986.00	316,501,946.25	762,223,779.00	82,963,207.00	9.8%
6) Capital Outlay		6000-6999	41,025,361.00	46,801,666.00	15,839,285.69	38,206,336.00	8,595,330.00	18.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	6,242,624.00	4,122,815.00	(1,857.00)	4,040,769.00	82,046.00	2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,996,711.00)	(12,396,711.00)	(84,268.31)	(9,735,563.00)	(2,661,148.00)	21.5%
9) TOTAL, EXPENDITURES			6,827,545,962.00	6,878,566,143.00	3,622,750,891.21	6,745,174,660.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(138,362,563.00)	(15,675,899.00)	(81,856,771.44)	(318,517,093.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	93,826,450.00	123,826,450.00	33,829,619.05	64,024,743.00	(59,801,707.00)	-48.3%
b) Transfers Out		7600-7629	74,219,679.00	89,724,417.00	55,903,647.09	86,324,619.00	3,399,798.00	3.8%
2) Other Sources/Uses								
a) Sources		8930-8979	8,999,183.00	8,999,183.00	0.00	1,253,084.00	(7,746,099.00)	-86.1%
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		
4) TOTAL, OTHER FINANCING SOURCES/USES			28,605,954.00	43,101,216.00	(22,074,028.04)	(21,046,792.00)		

2008-09 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)			(109,756,609.00)	27,425,317.00	(103,930,799.48)	(339,563,885.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	657,236,273.06	657,236,273.06		657,236,273.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			657,236,273.06	657,236,273.06		657,236,273.06		
d) Other Restatements		9795	(82,926,280.85)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			574,309,992.21	657,236,273.06		657,236,273.06		
2) Ending Balance, June 30 (E + F1e)			464,553,383.21	684,661,590.06		317,672,388.06		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,835,289.00	2,816,034.00		2,816,034.00		
Stores		9712	8,107,930.00	11,679,169.00		11,679,169.00		
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		1,000.00		
Legally Restricted Balance		9740	226,529,204.67	275,718,582.73		320,665,443.73		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	72,381,948.00	72,381,948.00		72,381,948.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	46,412,305.00	110,968,528.00		50,576,306.00		
c) Undesignated Amount		9790				(140,447,512.67)		
d) Unappropriated Amount		9790	108,285,706.54	211,096,328.33				

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,701,045,114.00	2,725,139,727.00	1,489,905,405.00	2,576,025,500.00	(149,114,227.00)	-5.5%
Charter Schools General Purpose Entitlement - State Aid		8015	32,855,256.00	33,883,610.00	19,443,785.00	29,631,149.00	(4,252,461.00)	-12.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	4,176,820.00	4,176,820.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,383,821.00	7,383,821.00	3,706,920.54	7,388,924.00	5,103.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	70,138.00	70,138.00	9,215,813.96	8,612,814.00	8,542,676.00	12179.8%
County & District Taxes								
Secured Roll Taxes		8041	713,990,916.00	713,990,916.00	424,305,514.24	752,665,580.00	38,674,664.00	5.4%
Unsecured Roll Taxes		8042	39,728,546.00	39,728,546.00	31,930,423.81	31,311,410.00	(8,417,136.00)	-21.2%
Prior Years' Taxes		8043	56,089,610.00	56,089,610.00	69,848,445.08	62,963,079.00	6,873,469.00	12.3%
Supplemental Taxes		8044	33,030,977.00	33,030,977.00	11,332,290.94	26,834,311.00	(6,196,666.00)	-18.8%
Education Revenue Augmentation Fund (ERAF)		8045	(10,907,781.00)	(10,907,781.00)	15,740,513.19	(12,219,908.00)	(1,312,127.00)	12.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,100,000.00	2,100,000.00	549,559.49	2,000,000.00	(100,000.00)	-4.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,194,820.48	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	2,000.00	0.00	10,670.00	8,670.00	433.5%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(1,000.00)	0.00	(5,335.00)	(4,335.00)	433.5%
Subtotal, Revenue Limit Sources			3,575,387,597.00	3,600,510,564.00	2,079,173,491.73	3,489,395,014.00	(111,115,550.00)	-3.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(198,586,873.00)	(201,277,779.00)	(115,037,411.00)	(189,102,807.00)	12,174,972.00	-6.0%
Continuation Education ADA Transfer	2200	8091	15,580,550.00	15,791,106.00	9,149,058.00	16,067,450.00	276,344.00	1.7%
Community Day Schools Transfer	2430	8091	6,971,043.00	7,021,863.00	4,074,407.00	4,665,086.00	(2,356,777.00)	-33.6%
Special Education ADA Transfer	6500	8091	176,035,280.00	178,464,810.00	101,813,946.00	168,370,271.00	(10,094,539.00)	-5.7%
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	27,186,596.00	27,186,596.00	0.00	23,920,581.00	(3,266,015.00)	-12.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(61,066,882.00)	(61,066,882.00)	(34,042,910.53)	(66,160,084.00)	(5,093,202.00)	8.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,541,507,311.00	3,566,630,278.00	2,045,130,581.20	3,447,155,511.00	(119,474,767.00)	-3.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,991,456.00	111,991,456.00	59,251,674.00	117,972,898.00	5,981,442.00	5.3%
Special Education Discretionary Grants		8182	19,196,898.00	20,462,048.00	7,655,643.16	18,225,024.00	(2,237,024.00)	-10.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	2,243,279.00	2,572,722.00	359,679.38	2,350,708.00	(222,014.00)	-8.6%
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	600,687,480.00	640,581,177.00	89,502,956.87	548,877,499.00	(91,703,678.00)	-14.3%

2008-09 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)
Vocational and Applied Technology Education	3500-3699	8290	9,811,397.00	9,653,918.00	3,118,614.52	8,722,233.00	(931,685.00)	-9.7%
Safe and Drug Free Schools	3700-3799	8290	8,760,653.00	7,903,298.00	2,933,892.33	5,615,542.00	(2,287,756.00)	-28.9%
JTPA / WIA	5600-5625	8290	1,361,503.00	1,484,819.00	210,559.20	1,168,946.00	(315,873.00)	-21.3%
Other Federal Revenue	All Other	8290	76,873,037.00	99,669,386.00	15,519,484.79	67,957,474.00	(31,711,912.00)	-31.8%
TOTAL, FEDERAL REVENUE			830,725,703.00	894,318,824.00	178,552,504.25	770,890,324.00	(123,428,500.00)	-13.8%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	69,641,287.00	70,710,865.00	47,084,977.00	57,022,811.00	(13,688,054.00)	-19.4%
Prior Years	0000	8319	0.00	0.00	0.00	(3,449,012.00)	(3,449,012.00)	New
Community Day School Funding								
Current Year	2430	8311	3,531,563.00	4,052,385.00	2,064,096.00	3,085,907.00	(966,478.00)	-23.8%
Prior Years	2430	8319	0.00	0.00	0.00	(41,002.00)	(41,002.00)	New
ROC/P Entitlement								
Current Year	6350-6360	8311	63,766,823.00	68,495,552.00	43,315,370.00	56,443,902.00	(12,051,650.00)	-17.6%
Prior Years	6350-6360	8319	0.00	0.00	0.00	4,208,035.00	4,208,035.00	New
Special Education Master Plan								
Current Year	6500	8311	387,992,402.00	387,964,857.00	229,057,273.87	388,509,120.00	544,263.00	0.1%
Prior Years	6500	8319	0.00	0.00	0.00	259,051.00	259,051.00	New
Gifted and Talented Pupils	7140	8311	5,604,668.00	5,994,297.00	3,361,174.00	4,741,587.00	(1,252,710.00)	-20.9%
Home-to-School Transportation	7230	8311	42,161,129.00	45,092,117.00	23,578,667.00	45,092,117.00	0.00	0.0%
School Improvement Program	7260-7265	8311	2,608,641.00	3,553,437.00	3,574,526.98	2,205,485.00	(1,347,952.00)	-37.9%
Economic Impact Aid	7090-7091	8311	164,355,563.00	164,355,563.00	52,844,288.25	158,394,098.00	(5,961,465.00)	-3.6%
Spec. Ed. Transportation	7240	8311	46,821,844.00	50,076,839.00	26,185,178.00	50,076,839.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	(559.00)	(559.00)	New
Year Round School Incentive		8425	71,900,000.00	71,900,000.00	70,990,172.83	60,057,686.00	(11,842,314.00)	-16.5%
Class Size Reduction, K-3		8434	183,233,736.00	195,851,628.00	50,112,267.00	195,308,631.00	(542,997.00)	-0.3%
Class Size Reduction, Grade Nine		8435	12,925,362.00	13,402,681.00	0.00	12,163,423.00	(1,239,258.00)	-9.2%
Charter Schools Categorical Block Grant		8480	3,678,171.00	4,067,456.00	2,900,320.00	3,075,862.00	(991,594.00)	-24.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	97,003,809.00	97,003,809.00	20,492,837.94	85,728,829.00	(11,274,980.00)	-11.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	9,932,978.00	10,587,794.00	0.00	9,537,770.00	(1,050,024.00)	-9.9%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	17,602,116.00	18,826,850.00	0.00	17,125,704.00	(1,701,146.00)	-9.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	41,890,008.00	44,805,051.00	40,134,401.00	37,727,071.00	(7,077,980.00)	-15.8%
Staff Development	7294, 7295, 7296	8590	6,166,941.00	6,608,853.00	1,566,038.65	1,554,906.00	(5,053,947.00)	-76.5%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	34,995.00	94,078.00	44,548.14	94,309.00	231.00	0.2%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	2,749,705.00	3,674,462.00	805,335.84	1,705,595.00	(1,968,867.00)	-53.6%
Healthy Start	6240-6245	8590	341,314.00	421,964.00	286,963.90	171,378.00	(250,586.00)	-59.4%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	4,943,481.00	5,287,145.00	4,229,716.00	4,472,925.00	(814,220.00)	-15.4%

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)
School Community Violence Prevention Grant	7391	8590	958,590.00	1,369,057.00	0.00	660,261.00	(708,796.00)	-51.8%
Teacher Credentialing Block Grant	7392	8590	11,534,452.00	12,880,344.00	0.00	10,893,694.00	(1,986,650.00)	-15.4%
Professional Development Block Grant	7393	8590	27,282,450.00	29,027,360.00	23,221,888.00	24,557,147.00	(4,470,213.00)	-15.4%
Targeted Instructional Improvement Block Grant	7394	8590	537,265,235.00	574,718,099.00	416,870,767.00	486,389,994.00	(88,328,105.00)	-15.4%
School and Library Improvement Block Grant	7395	8590	50,946,006.00	54,487,707.00	43,590,166.00	46,096,600.00	(8,391,107.00)	-15.4%
Quality Education Investment Act	7400	8590	144,872,100.00	144,872,100.00	115,897,680.00	144,872,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	157,264,449.00	163,971,477.00	28,275,726.40	144,002,672.00	(19,968,805.00)	-12.2%
TOTAL, OTHER STATE REVENUE			2,169,029,818.00	2,254,153,827.00	1,250,484,379.60	2,052,744,936.00	(201,408,891.00)	-8.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
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	152,000.00	152,000.00	111,125.91	111,126.00	(40,874.00)	-26.9%
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	86,500.00	86,500.00	0.00	0.00	(86,500.00)	-100.0%
Leases and Rentals		8650	9,765,000.00	9,765,000.00	3,379,900.11	7,750,000.00	(2,015,000.00)	-20.6%
Interest		8660	44,609,091.00	44,609,091.00	1,665,356.78	39,689,712.00	(4,919,379.00)	-11.0%
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								
Non-Resident Students		8672	515,835.00	515,835.00	46,439.08	46,439.00	(469,396.00)	-91.0%
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	8,086,143.00	8,086,143.00	4,405,125.06	9,218,912.00	1,132,769.00	14.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	1,000.00	0.00	0.00	(1,000.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	84,399,119.00	84,265,867.00	56,990,120.87	98,744,728.00	14,478,861.00	17.2%
Tuition		8710	305,879.00	305,879.00	128,109.00	305,879.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			147,920,567.00	147,787,315.00	66,726,654.72	155,866,796.00	8,079,481.00	5.5%
TOTAL, REVENUES			6,689,183,399.00	6,862,890,244.00	3,540,894,119.77	6,426,657,567.00	(436,232,677.00)	-6.4%

2008-09 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	2,506,221,283.00	2,470,798,013.00	1,461,220,262.06	2,504,794,238.00	(33,996,225.00)	-1.4%
Certificated Pupil Support Salaries		1200	268,068,403.00	272,673,539.00	159,028,143.74	280,664,138.00	(7,990,599.00)	-2.9%
Certificated Supervisors' and Administrators' Salaries		1300	330,967,373.00	340,968,889.00	181,583,306.42	355,751,269.00	(14,782,380.00)	-4.3%
Other Certificated Salaries		1900	98,732,400.00	107,910,432.00	55,074,369.60	102,680,640.00	5,229,792.00	4.8%
TOTAL, CERTIFICATED SALARIES			3,203,989,459.00	3,192,350,873.00	1,856,906,081.82	3,243,890,285.00	(51,539,412.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	245,648,133.00	248,689,734.00	130,532,547.85	250,874,688.00	(2,184,954.00)	-0.9%
Classified Support Salaries		2200	330,144,482.00	340,167,507.00	201,695,709.77	367,508,350.00	(27,340,843.00)	-8.0%
Classified Supervisors' and Administrators' Salaries		2300	21,943,131.00	21,350,873.00	13,204,081.85	22,311,529.00	(960,656.00)	-4.5%
Clerical, Technical and Office Salaries		2400	285,279,973.00	279,202,199.00	187,708,862.17	287,777,364.00	(8,575,165.00)	-3.1%
Other Classified Salaries		2900	115,179,985.00	110,835,810.00	49,549,280.27	96,247,266.00	14,588,544.00	13.2%
TOTAL, CLASSIFIED SALARIES			998,195,704.00	1,000,246,123.00	582,690,481.91	1,024,719,197.00	(24,473,074.00)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	254,991,516.00	256,336,026.00	128,476,180.70	244,107,726.00	12,228,300.00	4.8%
PERS		3201-3202	114,833,202.00	113,945,731.00	66,077,840.15	114,296,946.00	(351,215.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	120,135,910.00	121,759,208.00	67,748,467.62	123,317,655.00	(1,558,447.00)	-1.3%
Health and Welfare Benefits		3401-3402	494,250,812.00	502,840,659.00	329,266,619.12	571,451,820.00	(68,611,161.00)	-13.6%
Unemployment Insurance		3501-3502	12,611,041.00	12,554,663.00	7,706,367.44	12,662,582.00	(107,919.00)	-0.9%
Workers' Compensation		3601-3602	36,129,502.00	35,962,245.00	22,049,412.06	36,219,201.00	(256,956.00)	-0.7%
OPEB, Allocated		3701-3702	245,700,854.00	232,122,103.00	118,122,305.54	203,533,075.00	28,589,028.00	12.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	21,020,874.00	18,748,587.00	0.00	17,972,103.00	776,484.00	4.1%
Other Employee Benefits		3901-3902	0.00	746.00	163,664.69	177,128.00	(176,382.00)	-23643.7%
TOTAL, EMPLOYEE BENEFITS			1,299,673,711.00	1,294,269,968.00	739,610,857.32	1,323,738,236.00	(29,468,268.00)	-2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	57,697,713.00	53,281,982.00	24,453,924.37	36,555,015.00	16,726,967.00	31.4%
Books and Other Reference Materials		4200	2,913,006.00	4,685,874.00	551,308.50	3,921,486.00	764,388.00	16.3%
Materials and Supplies		4300	374,806,618.00	393,477,676.00	75,573,684.41	269,312,617.00	124,165,059.00	31.6%
Noncapitalized Equipment		4400	33,604,207.00	56,325,726.00	10,692,245.40	48,250,432.00	8,075,294.00	14.3%
Food		4700	172,624.00	213,165.00	17,200.85	52,071.00	161,094.00	75.6%
TOTAL, BOOKS AND SUPPLIES			469,194,168.00	507,984,423.00	111,288,363.53	358,091,621.00	149,892,802.00	29.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	49,107,339.00	53,614,629.00	21,982,405.23	282,879,453.00	(229,264,824.00)	-427.6%
Travel and Conferences		5200	16,581,833.00	17,490,496.00	9,035,071.41	14,445,826.00	3,044,670.00	17.4%
Dues and Memberships		5300	492,334.00	561,315.00	365,230.03	586,594.00	(25,279.00)	-4.5%
Insurance		5400-5450	23,274,334.00	22,624,334.00	4,352,571.00	21,687,831.00	936,503.00	4.1%
Operations and Housekeeping Services		5500	92,910,475.00	95,180,475.00	54,616,410.16	92,847,697.00	2,332,778.00	2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,340,475.00	84,298,320.00	39,760,586.28	77,882,444.00	6,615,876.00	7.8%
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	532,356,160.00	549,993,226.00	175,962,483.84	250,996,529.00	298,996,697.00	54.4%
Communications		5900	19,158,696.00	21,424,191.00	10,427,188.30	21,097,405.00	326,786.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			817,221,646.00	845,186,986.00	316,501,946.25	762,223,779.00	82,963,207.00	9.8%

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	751,563.00	818,565.00	41,421.56	137,862.00	680,703.00	83.2%
Land Improvements		6170	116,699.00	415,945.00	515,974.19	1,226,843.00	(810,898.00)	-195.0%
Buildings and Improvements of Buildings		6200	25,882,712.00	32,610,461.00	11,652,057.32	25,935,438.00	6,675,023.00	20.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	2,789,788.00	3,487,696.00	1,081,889.23	3,411,214.00	76,482.00	2.2%
Equipment		6400	10,785,095.00	9,078,973.00	2,503,227.02	7,436,042.00	1,642,931.00	18.1%
Equipment Replacement		6500	699,504.00	390,026.00	44,716.37	58,937.00	331,089.00	84.9%
TOTAL, CAPITAL OUTLAY			41,025,361.00	46,801,666.00	15,839,285.69	38,206,336.00	8,595,330.00	18.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	(1,857.00)	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	229,000.00	231,000.00	0.00	0.00	231,000.00	100.0%
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	3,372,695.00	1,250,886.00	0.00	712,251.00	538,635.00	43.1%
Other Debt Service - Principal		7439	1,990,463.00	1,990,463.00	0.00	2,678,052.00	(687,589.00)	-34.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,242,624.00	4,122,815.00	(1,857.00)	4,040,769.00	82,046.00	2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(7,996,711.00)	(12,396,711.00)	(84,268.31)	(9,735,563.00)	(2,661,148.00)	21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,996,711.00)	(12,396,711.00)	(84,268.31)	(9,735,563.00)	(2,661,148.00)	21.5%
TOTAL, EXPENDITURES			6,827,545,962.00	6,878,566,143.00	3,622,750,891.21	6,745,174,660.00	133,391,483.00	1.9%

2008-09 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	83,226,450.00	83,226,450.00	3,829,619.05	23,424,743.00	(59,801,707.00)	-71.9%
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	40,600,000.00	30,000,000.00	40,600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			93,826,450.00	123,826,450.00	33,829,619.05	64,024,743.00	(59,801,707.00)	-48.3%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	15,954,744.00	2,845,323.00	0.00	1,678,808.00	1,166,515.00	41.0%
To: Special Reserve Fund		7612	388,541.00	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	31,702,700.00	30,000,000.00	32,047,334.00	(344,634.00)	-1.1%
To: Cafeteria Fund		7616	12,700,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	45,176,394.00	45,176,394.00	25,903,647.09	42,598,477.00	2,577,917.00	5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,219,679.00	89,724,417.00	55,903,647.09	86,324,619.00	3,399,798.00	3.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,999,183.00	1,999,183.00	0.00	1,253,084.00	(746,099.00)	-37.3%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	7,000,000.00	7,000,000.00	0.00	0.00	(7,000,000.00)	-100.0%
(c) TOTAL, SOURCES			8,999,183.00	8,999,183.00	0.00	1,253,084.00	(7,746,099.00)	-86.1%
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		
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			28,605,954.00	43,101,216.00	(22,074,028.04)	(21,046,792.00)	64,148,008.00	-148.8%

**GENERAL FUND
SECOND INTERIM FINANCIAL REPORT
2008-09**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The \$119.5 million decrease in revenue limit is primarily due to a higher deficit of 7.844% compared to 4.713% in the budget.
- A-2 Federal revenues are lower by \$123.4 million than budgeted mainly because of the \$107.5 million projected under spending in specially funded programs (SFP), \$23.1 million in unimplemented grants as of January 31, 2009, partially offset by the \$7.2 million net increase in various revenues.
- A-3 Of the \$201.4 million decrease in Other State Revenues, approximately \$159 million is due to the 15.4% budget reduction in categorical programs for fiscal year 2008-09, \$11.3 million is due to the decrease in lottery rates, \$19.3 million under spent grants that are carried over into 2009-10, and net decrease of \$11.8 million in various state revenues.
- A-4 The \$8.1 million increase in Other Local Revenues is primarily due to an anticipated \$12 million higher than budgeted revenues in specially funded programs, partially offset by a \$4.9 million lower interest income, \$2.0 million lower leases and rentals, \$2.3 million higher other fees; and various other increases of \$0.7 million.

Expenditures

- B-1 The projected over-expenditure in Certificated Salaries is primarily due to higher projected expenditures for teacher, supervisor, and guidance/welfare salaries in regular programs. The projected overspending will be offset by under-expenditure in other objects.
- B-2 The projected over-expenditure in Classified Salaries is primarily due to higher projected expenditures for maintenance and operations and office personnel salaries, partially offset by under-expenditure for other classified salaries in regular programs. The projected underspending will be offset by under-expenditure in other objects.

Continued

- B-3 The projected over-expenditure in Employee Benefits is primarily due to projected higher health and welfare benefits, partially offset by lower projected STRS and retiree benefits in regular programs as well as decreased spending in SFP programs. This over-expenditure is offset by under-expenditure in other objects. The projected underspending in SFP programs will be carried over to FY 2009-10.
- B-4 The projected under-expenditure in Books and Supplies is mainly due to projected underspending in SFP programs and for textbooks, other supplies and non-capitalized equipment, partially offset by projected increases in other instructional materials and supplies in regular programs. Underspending in this item will be transferred to Items B-1, B-2, and B-3 to cover the projected overdrafts. The projected underspending in SFP programs will be carried over to FY 2009-10.
- B-5 The projected under-spending in Services and Other Operating expenses is primarily due to lower projected expenditures in SFP programs and for other services and operating expenditures, personal service contracts for instructional consultants and rentals, lease and repairs in regular programs. Underspending in this item will be transferred to Items B-1, B-2, and B-3 to cover the projected overdrafts. The projected underspending in SFP programs will be carried over to FY 2009-10.
- B-6 The projected under-expenditure in Capital Outlay is primarily due to lower projected expenditures for buildings and improvements and equipment in regular programs as well as decreased projected spending in SFP programs. Underspending in this item will be transferred to Items B-1, B-2, and B-3 to cover the projected overdrafts. The projected underspending in SFP programs will be carried over to FY 2009-10.
- B-7 The projected under-expenditure in Other Outgo is primarily due to lower projected tuition, partially offset by higher projected capital lease payments.
- B-8 The lower Direct Support/Indirect Costs is mainly due to lower spending in SFP and restricted programs that are charged indirect costs.

Other Financing Sources/Uses

- D-1a The projected \$59.8 million decrease in Interfund Transfers In represent COPS proceeds in the Special Reserve fund that were supposed to fund the BTS (Business Tools for Schools) project. Because the intended COPS issuance did not materialize, there are no funds to transfer to the general fund.
- D-2a The lower Other Financing Sources of \$7.7 million is mainly due to not projecting receipts of insurance proceeds from fire damage.

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	409,941.52	409,924.45	398,668.00	410,610.12	685.67	0%
2. Special Education	19,479.09	19,586.64	18,976.93	19,394.77	(191.87)	-1%
HIGH SCHOOL						
3. General Education	155,887.21	155,816.27	155,149.30	154,617.78	(1,198.49)	-1%
4. Special Education	11,686.24	11,750.77	11,208.44	11,483.96	(266.81)	-2%
COUNTY SUPPLEMENT						
5. County Community Schools	110.62	110.62	110.62	110.62	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	597,104.68	597,188.75	584,113.29	596,217.25	(971.50)	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)	18,571.00	18,571.00	18,571.00	18,571.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	7,996.95	7,996.75	7,956.16	7,956.16	(40.59)	-1%
11. Adults Enrolled, State Apportioned	67,720.93	67,720.93	67,326.73	67,367.84	(353.09)	-1%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	44.12	44.12	41.11	41.11	(3.01)	-7%
13. TOTAL, CLASSES FOR ADULTS	75,762.00	75,761.80	75,324.00	75,365.11	(396.69)	-1%
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)	691,437.68	691,521.55	678,008.29	690,153.36	(1,368.19)	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	10,196,867.00	10,196,867.00	10,196,867.00	10,196,867.00	0.00	0%
17. High School	8,337,146.00	8,337,146.00	8,337,146.00	8,337,146.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	18,534,013.00	18,534,013.00	18,534,013.00	18,534,013.00	0.00	0%

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	226.68	233.36	96.23	96.23	(137.13)	-59%
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	1,250.81	1,244.13	1,370.41	1,370.41	126.28	10%
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)	2,959.43	3,048.02	3,102.72	3,102.72	54.70	2%
b. All Other Block Grant Funded Charters	53,696.83	51,720.54	52,495.49	52,495.49	774.95	1%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	56,656.26	54,768.56	55,598.21	55,598.21	829.65	2%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

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	5,796.56	5,796.56	5,796.56
2. Inflation Increase	0041	329.00	329.00	329.00
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	6,125.56	6,125.56	6,125.56
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,125.56	6,125.56	6,125.56
b. Revenue Limit ADA	0033	600,064.11	600,236.77	599,319.97
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,675,728,709.65	3,676,786,348.84	3,671,170,435.43
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	19,673,296.00	19,673,296.00	19,978,520.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276	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	0138	12,549,569.00	12,549,409.00	12,609,346.00
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	3,707,951,574.65	3,709,009,053.84	3,703,758,301.43
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.94643	0.95287	0.92156
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,509,316,608.80	3,534,203,457.13	3,413,235,500.27
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	11,137,108.00	11,137,108.00	12,883,372.00
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	27,955,371.00	27,955,371.00	27,779,301.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	768,775.00	768,775.00	3,858,719.73
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(16,049,488.00)	(16,049,488.00)	(11,037,209.27)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,493,267,120.80	3,518,153,969.13	3,402,198,291.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0117	839,386,227.00	839,386,227.00	877,556,210.00
26. Miscellaneous Funds	0078	1,000.00	1,000.00	5,335.00
27. Community Redevelopment Funds	0079	2,100,000.00	2,100,000.00	2,000,000.00
28. Less: Charter Schools In-lieu Taxes	0124	70,549,277.00	70,549,277.00	75,269,689.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	770,937,950.00	770,937,950.00	804,291,856.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	20,642,746.00	21,430,619.00	21,256,477.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,701,686,424.80	2,725,785,400.13	2,576,649,958.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	641,310.00	645,674.00	624,458.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention and Low STAR Score Programs	9003			
36. Apprenticeship Funding	9006			
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	0493	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(641,310.00)	(645,674.00)	(624,458.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,701,045,114.80	2,725,139,726.13	2,576,025,500.00
OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311)				
43. Core Academic Program	9001	2,802,374.00	4,326,471.00	3,685,954.00
44. California High School Exit Exam	9002	47,976,357.00	47,976,357.00	40,597,593.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	18,862,556.00	18,408,037.00	12,726,544.00
46. Apprenticeship Funding	9006	3,068,500.00	3,268,760.00	2,765,371.00
47. Community Day School Additional Funding	9007	3,531,563.00	4,052,385.00	3,085,906.00

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2008-09**

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 in the last three fiscal years. Because the estimated P2 ADA is lower than the prior year due to 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 were updated in the second interim as more current ADA information become available.

	<i>1P</i>	<i>2P</i>	<i>2P vs 1P</i>
Prior Year P-2 ADA (includes annual Ext. Yr Sp. Ed. ADA)	599,866.75	599,867.24	0.49
Net shift from PY District ADA to CY Charter ADA	8,729.91	8,080.00	(649.91)
Total PY P-2 ADA	591,136.84	591,787.24	650.40
Annual ADA	4,393.27	4,430.01	36.74
Revenue Limit ADA	595,530.11	596,217.25	687.14
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	3,048.02	3,102.72	54.70
TOTAL REVENUE LIMIT ADA	598,578.13	599,319.97	741.84

The conversion charters ADA is included in the revenue limit calculation but a corresponding offset equivalent to their general purpose entitlement is applied against the total state aid. For the second interim, the equivalent general purpose entitlement of the conversion charters ADA of 3,102.72 is estimated at \$21,256,477, and is shown as a reduction to the state aid portion of the revenue limit.

Base Revenue Limit Per ADA

The revenue limit funding is based on the enacted 2008-09 Budget Reduction Package with a net COLA of -2.63% in 2008-09. The statutory COLA is 5.66% and the revenue limit deficit is 7.844%

	<i>1P</i>	<i>2P</i>	<i>2P vs 1P</i>
Base Revenue Limit per ADA (prior year)	\$ 5,796.56	\$ 5,796.56	\$ 5,796.56
Statutory COLA (5.66%)	329.00	329.00	329.00
Equalization	-	-	-
Total Base Revenue Limit per ADA before Deficit	\$ 6,125.56	\$ 6,125.56	\$ 6,125.56
Deficit Factor	0.95287	0.92156	(0.03131)
Total Base Revenue Limit per ADA, Deficit	\$ 5,836.86	\$ 5,645.07	\$ (191.79)

The increased deficit accounts for approximately \$115 million of the decrease in the District's revenue limit.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2008-09**

Local Property Taxes

For property taxes, the 2008-09 First Principal Taxes report is used for both the first and second interim reports.

	<i>1P</i>	<i>2P</i>	<i>Increase (Decrease)</i>
Property Taxes	\$ 803,376,783	\$ 803,376,783	\$ -

Supplemental Hourly Programs

Undeficit rate is \$4.08 per hour. The combined total of the 2007-08 deficit rate and the 2008-09 budget cut of 15.4% make up the total deficit in the supplemental hourly program revenues. The number of hours and the deficit rate applied to each hourly program is as follows:

	Estimated Hours	2007-08 Deficit	2008-09 Budget Cut	Total Deficit
K-12 Core	1,205,011	10.05%	15.4%	25.45%
Remedial 7-12	11,758,911	25.16%	15.4%	40.56%
Retained 2-9	5,570,091	28.60%	15.4%	44.00%

Special Education Mandate Settlement

Based on available funding schedule, the FY 09 allocation is \$2,968,566 representing the 8th of 10 annual payments.

State Class Size Reduction (CSR) Funds

CSR K-3

Estimated K-3 CSR participation

K = 44,172

G1= 45,828

G2= 46,502

G3= 45,859

Rate = \$1,070

Estimated Funding = \$195,126,270

Morgan Hart 9th Grade

9th Grade Enrollment	59,056
Estimated Full Year Equivalent Enrollment (FYEE)	40,228
Rate	\$213
Estimated Funding	\$8,568,564
15.4% Budget Reduction	\$1,319,559
Reduced Estimates	\$7,249,005

Lottery Revenues

Lottery revenues are calculated based on the following assumptions:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	711,666.56	\$ 109.50	\$ 77,927,488
Restricted	711,666.56	\$ 11.50	\$ 8,184,165
Total		\$ 121.00	\$ 86,111,653

In the first interim, unrestricted rate = \$118/ADA, and restricted = \$19/ADA.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2008-09**

Special Education

The AB 602 funding model is used in the calculation of the Special Education state apportionment. No COLA is provided in the estimates.

The Federal IDEA PL 94-142 local assistance grant of \$117,972,898 is the actual grant award for 2008-09.

Federal Revenues

Most of the federal revenues are grants that are subject to deferred revenues, and therefore the revenue estimates are expenditure driven. Below are some of these grants and the basis for the estimates.

DESCRIPTION	2P	Basis of 2P Estimates
3010 NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	\$ 390,013,163	Estimates are based on historical trend of expenditures.
4035 NCLB: Title II, Part A, Teacher Quality	\$ 62,018,674	
4203 NCLB: Title III, Limited English Proficient (LEP) Student Program	\$ 24,373,530	
4124 NCLB: Title IV, Part B, 21st Century Community Learning Centers Program	\$ 26,656,057	
3030 NCLB: Title I, Part B, Reading First Program	\$ 20,610,377	
3185 Program Improvement LEA Corrective Action	\$ 10,023,851	
5455 Child Nutrition: Nutrition Education	\$ 7,421,223	
3710 IASA:TIV Drug Free Schools	\$ 5,615,542	

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, 2009. No COLA is included in the estimates. The 15.4% budget reduction in categorical programs is included in the projections.

Below are some of the state categorical programs and the basis of the 2nd interim projections.

DESCRIPTION	1P	Basis	2P Before 15.4% reduction	15.4% Reduction	2P
6760 Arts And Music Block Grant	\$ 10,793,349	2007-08 CBEDs K-12=643,227 x \$16.78	\$ 10,793,349	\$ (1,255,579)	\$ 9,537,770
7080 Grade 7-12 School Counselors	\$ 20,094,939	2007-08 CBEDS Gr 7-12=291,231 x \$69	\$ 20,094,939	\$ (2,969,235)	\$ 17,125,704
6405 School Safety & Violence Prevention, Grades 8-12	\$ 9,702,733	CDE, FY 2007-08 decreased by .52% rate of decline in statewide ADA, no COLA	\$ 9,702,733	\$ (1,600,659)	\$ 8,102,074
6500 Special Education - Mental Health	\$ 3,325,386	2008-09 estimated P2 ADA=638,897.02 x \$5.204886103.	\$ 3,325,386		\$ 3,039,185
7400 Quality Education Investment Act(QEIA)	\$ 144,872,100	CDE, Notice of apportionment	\$ 144,872,100		\$ 144,872,100
7390 Pupil Retention Block Grant-AB825	\$ 5,287,145	CDE, FY 2007-08 decreased by .52% rate of decline in statewide ADA, no COLA	\$ 5,287,145	\$ (814,220)	\$ 4,472,925
7393 Professional Development Block Grant-AB825	\$ 29,027,360	CDE, FY 2007-08 decreased by .52% rate of decline in statewide ADA, no COLA	\$ 29,027,360	\$ (4,470,213)	\$ 24,557,147

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2008-09**

DESCRIPTION	IP	Basis	2P Before 15.4% reduction	15.4% Reduction	2P
7395 Sch & Lib Imprv Bick Grt-AB825	\$ 54,487,707	CDE, FY 2007-08 decreased by .52% rate of decline in statewide ADA, no COLA	\$ 54,487,707	\$ (8,391,107)	\$ 46,096,600
7156 Instructional Material Block Grant	\$ 44,575,241	CDE, based Oct 2007 K-12 enr=642,202 x rate=69.41	\$ 44,575,241	\$ (6,864,587)	\$ 37,710,654
7055 CAHSEE Intensive Instr & Svcs	\$ 7,596,301	CDE, Notice of apportionment	\$ 7,596,301	\$ (1,169,830)	\$ 6,426,471
7271 California Peer Assistance & Review Program for Teacher	\$ 3,244,162	FY 2007-08 decreased by .52% rate of decline in statewide ADA, no COLA	\$ 3,244,162	\$ (499,601)	\$ 2,744,561
6286 English Language Acquisition Program, Teacher Training & Student Assistance	\$ 7,582,664	2007-08 CBEDS Gr 4-8=76,298 x PY rate of \$100 reduced by .52%	\$ 7,582,664	\$ (362,290)	\$ 7,220,374
7394 Targeted Instructional Improvement Block Grant	\$ 574,697,798	Total entitlement of \$576,197,798 less \$1,500,000 for independent charters	\$ 574,697,798	\$ (88,307,804)	\$ 486,389,994
0000 Multitrack Year-Round	\$ 71,361,240	FY 2007-08 = \$89,201,549.76 x 80%. Grant amount is reduced by 20% starting with FY 2008-09.	\$ 71,361,240	\$ (11,303,554)	\$ 60,057,686
7258 High Priority Schools Grant Program	\$ 15,855,377.00	Projected 100% of allocation, grant will end in 2009.	\$ 16,691,872		\$ 16,691,872
7392 Teacher Credentialing Block Grant	\$ 12,880,344	Estimates are based on historical trend of expenditures.	\$ 10,893,694		\$ 10,893,694
7268 High Priority Schools: SAIT and Corrective Action	\$ 3,443,071		\$ 3,591,389		\$ 3,591,389
7220 Partnership Academies Program	\$ 2,878,954		\$ 4,760,689		\$ 4,760,689
6010 After School Education and Safety (ASES)	\$ 75,862,870		\$ 71,969,603		\$ 71,969,603

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

On July 31, 2008, the District issued a total of \$500.0 million of 2008-09 TRANS at a premium of \$7.3 million. The interest and principal is due at maturity on July 30, 2009. As security for the payment of principal and interest on the notes, the Treasurer and Tax Collector of the County 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: \$250.0 million on or before April 29, 2009; \$265.0 million of principal and interest on or before May 29, 2009.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for 2008-09 are based on actual expenditures through January 31, 2009, and the remaining five months were projected based on expenditure patterns in 2007-08, 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. No salary increases are included in the projections.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND INTERIM ASSUMPTIONS
Fiscal Year 2008-09**

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	9.428%	Safety PERS Members 30.066%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.300%	
Workers' Comp.	0.860%	
PARS	3.750%	

DEFERRED MAINTENANCE CONTRIBUTION

The deferred maintenance contribution is projected to be \$32,047,334.

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is expected to be \$206,492,961, while total maintenance expenditures are projected to be \$219,875,049.

CERTIFICATES OF PARTICIPATION (COPs)

\$1,555,000 in COPs are expected to be issued or refinanced in the current fiscal year. This amount is only for costs of issuance. The proceeds for project expenditures are recorded in Fund 40. COPs proceeds projected to be used in the fiscal year is \$3,434,538 in Fund 01. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$32,160,518 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

A reserve of at least one percent (1%) of the District's total expenditures, transfers out and other uses is provided in the 2008-09 Budget and interim projections.

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$317.7 million, which is \$339.6 million lower than the ending balance in 2007-08. The lower revenues resulting from the higher revenue limit deficit and cuts in the categorical programs are the main reasons for the deficit spending.

Second Interim
2008/09 INTERIM REPORT
Cashflow Worksheet

ACTUALS THROUGH THE MONTH OF		Object	July	August	September	October	November	December
(Enter Month Name):		January						
A. BEGINNING CASH	9110		836,286,000.00	705,519,000.00	660,151,000.00	525,733,000.00	1,380,129,000.00	1,266,300,000.00
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes		8020-8079	30,232,000.00	55,528,000.00			(5,809,000.00)	400,836,000.00
Principal Apportionment		8010-8019	207,641,000.00	352,389,000.00	388,469,000.00	132,234,000.00	210,589,000.00	213,202,000.00
Miscellaneous Funds		8080-8099	(452,000.00)	(6,803,000.00)		(12,566,000.00)	(5,039,000.00)	(4,661,000.00)
Federal Revenue		8100-8299	7,465,000.00	83,758,000.00	13,942,000.00	57,819,000.00	20,871,000.00	188,945,000.00
Other State Revenue		8300-8599	151,121,000.00	162,917,000.00	37,404,000.00	761,289,000.00	76,420,000.00	139,658,000.00
Other Local Revenue		8600-8799	5,527,000.00	11,143,000.00	3,960,000.00	7,740,000.00	3,672,000.00	38,855,000.00
Interfund Transfers In		8910-8929	(43,279,000.00)	236,189,000.00	134,859,000.00	(324,928,000.00)	1,023,391,000.00	(50,000,000.00)
All Other Financing Sources		8930-8979						
Other Receipts/Non-Revenue			581,808,000.00	189,419,000.00	550,002,000.00	343,118,000.00	324,194,000.00	157,077,000.00
TOTAL RECEIPTS			940,063,000.00	1,084,540,000.00	1,128,634,000.00	964,706,000.00	1,648,289,000.00	1,083,912,000.00
C. DISBURSEMENTS								
Certificated Salaries		1000-1999	481,585,000.00	609,166,000.00	519,974,000.00	460,135,000.00	462,050,000.00	568,815,000.00
Classified Salaries		2000-2999						
Employee Benefits		3000-3999						
Books, Supplies and Services		4000-5999	228,940,000.00	130,046,000.00	134,062,000.00	143,976,000.00	117,261,000.00	155,870,000.00
Capital Outlay		6000-6599						
Other Outgo		7000-7499						
Interfund Transfers Out		7600-7629	301,437,000.00	279,094,000.00	195,485,000.00	(751,869,000.00)	993,352,000.00	20,000.00
All Other Financing Uses		7630-7699						
Other Disbursements/								
Non Expenditures								
TOTAL DISBURSEMENTS			58,868,000.00	111,602,000.00	413,531,000.00	258,068,000.00	189,455,000.00	136,548,000.00
D. PRIOR YEAR TRANSACTIONS			1,070,830,000.00	1,129,908,000.00	1,263,052,000.00	110,310,000.00	1,762,118,000.00	861,253,000.00
Accounts Receivable		9200						
Accounts Payable		9500						
TOTAL PRIOR YEAR								
TRANSACTIONS			0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE								
(B - C + D)			(130,767,000.00)	(45,368,000.00)	(134,418,000.00)	854,396,000.00	(113,829,000.00)	222,659,000.00
F. ENDING CASH (A + E)			705,519,000.00	660,151,000.00	525,733,000.00	1,380,129,000.00	1,266,300,000.00	1,488,959,000.00
G. ENDING CASH, PLUS ACCRUALS								

ACTUALS THROUGH THE MONTH OF		Object	January	February	March	April	May	June	Accruals	TOTAL
(Enter Month Name)		January								
A. BEGINNING CASH		9110	1,488,959,000.00	1,504,644,000.00	1,406,777,000.00	1,288,438,000.00	1,126,242,000.00	739,493,000.00		
B. RECEIPTS										
Revenue Limit Sources										
Property Taxes		8020-8079	88,488,000.00	35,896,000.00	7,335,000.00	239,317,000.00	9,029,000.00	3,266,000.00		864,118,000.00
Principal Apportionment		8010-8019	210,588,000.00	200,155,000.00	179,533,000.00	179,533,000.00	179,532,000.00			2,453,864,000.00
Miscellaneous Funds		8080-8099	(4,865,000.00)	4,000,000.00		158,000.00	158,000.00			(30,070,000.00)
Federal Revenue		8100-8299	44,122,000.00	71,516,000.00	12,893,000.00	12,889,000.00	242,359,000.00	13,481,000.00		770,060,000.00
Other State Revenue		8300-8599	176,908,000.00	183,821,000.00	137,010,000.00	103,391,000.00	59,792,000.00	69,616,000.00		2,059,347,000.00
Other Local Revenue		8600-8799	10,852,000.00	2,574,000.00	10,543,000.00	5,577,000.00	42,027,000.00	19,458,000.00		161,928,000.00
Interfund Transfers In		8910-8929	30,000,000.00		295,000,000.00	147,027,000.00	107,427,000.00	346,664,000.00		1,902,349,000.00
All Other Financing Sources		8930-8979								0.00
Other Receipts/Non-Revenue			358,156,000.00	393,259,000.00	343,092,000.00	355,417,000.00	338,527,000.00	337,261,000.00		4,271,330,000.00
TOTAL RECEIPTS			914,249,000.00	891,221,000.00	985,406,000.00	1,043,309,000.00	978,851,000.00	789,746,000.00	0.00	12,452,926,000.00
C. DISBURSEMENTS										
Certificated Salaries,		1000-1999	462,768,000.00	440,419,000.00	447,212,000.00	441,885,000.00	502,318,000.00	477,213,000.00		5,873,540,000.00
Classified Salaries		2000-2999								0.00
Employee Benefits		3000-3999								0.00
Books, Supplies and Services		4000-5999	130,623,000.00	136,196,000.00	133,932,000.00	147,587,000.00	159,021,000.00	125,139,000.00		1,742,653,000.00
Capital Outlay		6000-6599								0.00
Other Outgo		7000-7499								0.00
Interfund Transfers Out		7600-7629	31,145,000.00	50,781,000.00	309,942,000.00	155,000,000.00	128,500,000.00	327,000,000.00		2,019,887,000.00
All Other Financing Uses		7630-7699					15,000,000.00			15,000,000.00
Other Disbursements/										
Non Expenditures			274,028,000.00	361,692,000.00	212,659,000.00	461,033,000.00	560,761,000.00	277,940,000.00		3,316,185,000.00
TOTAL DISBURSEMENTS			898,564,000.00	989,088,000.00	1,103,745,000.00	1,205,505,000.00	1,365,600,000.00	1,207,292,000.00	0.00	12,967,285,000.00
D. PRIOR YEAR TRANSACTIONS										
Accounts Receivable		9200								0.00
Accounts Payable		9500								0.00
TOTAL PRIOR YEAR TRANSACTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			15,685,000.00	(97,867,000.00)	(118,339,000.00)	(162,196,000.00)	(386,749,000.00)	(417,546,000.00)	0.00	(514,339,000.00)
F. ENDING CASH (A + E)			1,504,644,000.00	1,406,777,000.00	1,288,438,000.00	1,126,242,000.00	739,493,000.00	321,947,000.00		
G. ENDING CASH, PLUS ACCRUALS										321,947,000.00

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
SECOND INTERIM FINANCIAL REPORT
2008-09**

RECEIPTS	Revenues and other receipts are primarily based on 2008-09 actuals to January 2009 and projected forward based on scheduled release of apportionments and property taxes, as well as expected receipt of various categorical programs. The K-3 CSR apportionment and half of the February 2009 revenue limit as well as the P2 apportionment for June 2009 are not included in the projected receipts.
DISBURSEMENTS	Disbursements are projected based on Actuals from July 2008 to January 2009.
SALARIES & BENEFITS	Totals consist of current year-to-date actuals to January 2009 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 2008-09 actuals to January 2009 and 2007-08 prior years actual. This category also includes Capital Outlay.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available 2008-09 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)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 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	3,258,052,704.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,125.56	5.04%	6,434.56	0.70%	6,479.56
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		599,319.97	-3.25%	579,843.49	-3.15%	561,568.88
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,671,170,435.43	1.63%	3,731,037,727.01	-2.47%	3,638,719,252.09
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		32,587,866.00	6.61%	34,742,664.00	-0.57%	34,545,417.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		3,703,758,301.43	1.67%	3,765,780,391.01	-2.46%	3,673,264,669.09
f. Deficit Factor (Form RLI, line 16)		0.92156	-5.70%	0.86906	0.00%	0.86906
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		3,413,235,500.27	-4.12%	3,272,689,106.61	-2.46%	3,192,287,393.32
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		21,661,096.73	-33.56%	14,390,696.39	-16.39%	12,031,725.68
i. Revenue Limit Transfers (Objects 8091 and 8097)		(189,102,807.00)	2.67%	(194,142,811.00)	-0.82%	(192,541,163.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		12,258,914.00	-13.30%	10,628,009.00	-0.04%	10,623,682.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		3,258,052,704.00	-4.74%	3,103,565,001.00	-2.62%	3,022,401,638.00
2. Federal Revenues	8100-8299	19,912,100.00	-10.15%	17,891,167.00	2.22%	18,289,216.00
3. Other State Revenues	8300-8599	406,515,871.00	-2.13%	397,865,307.00	-4.45%	380,145,448.00
4. Other Local Revenues	8600-8799	120,736,123.00	-32.15%	81,915,759.00	-0.52%	81,488,187.00
5. Other Financing Sources	8900-8999	(881,556,298.87)	4.02%	(917,000,758.00)	5.60%	(968,364,996.00)
6. Total (Sum lines A1k thru A5)		2,923,660,499.13	-8.19%	2,684,236,476.00	-5.60%	2,533,959,493.00
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				1,905,787,385.00		1,854,213,447.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(51,573,938.00)		(17,524,039.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,905,787,385.00	-2.71%	1,854,213,447.00	-0.95%	1,836,689,408.00
2. Classified Salaries						
a. Base Salaries				442,255,363.00		439,620,268.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,635,095.00)		7,241,132.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	442,255,363.00	-0.60%	439,620,268.00	1.65%	446,861,400.00
3. Employee Benefits	3000-3999	726,881,799.00	4.80%	761,749,599.00	2.05%	777,348,084.00
4. Books and Supplies	4000-4999	43,953,770.00	81.48%	79,766,441.00	4.12%	83,049,822.00
5. Services and Other Operating Expenditures	5000-5999	156,536,904.00	6.06%	166,030,638.00	-11.97%	146,150,404.00
6. Capital Outlay	6000-6999	20,307,253.00	-0.49%	20,208,549.00	1.90%	20,592,511.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,040,769.00	0.00%	4,040,769.00	0.00%	4,040,769.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(157,340,294.00)	-41.46%	(92,109,806.00)	-10.13%	(82,783,528.00)
9. Other Financing Uses	7600-7699	52,560,518.00	-16.83%	43,716,364.00	-2.81%	42,489,670.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,194,983,467.00	2.57%	3,277,236,269.00	-0.09%	3,274,438,540.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(271,322,967.87)		(592,999,793.00)		(740,479,047.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		266,239,598.20		(5,083,369.67)		(598,083,162.67)
2. Ending Fund Balance (Sum lines C and D1)		(5,083,369.67)		(598,083,162.67)		(1,338,562,209.67)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	13,299,867.00		13,299,867.00		13,299,867.00
b. Designated for Economic Uncertainties	9770	72,381,948.00		68,139,037.00		68,101,973.00
c. Fund Balance Designations	9775, 9780	49,682,328.00		38,529,562.00		38,821,465.00
d. Undesignated/Unappropriated Balance	9790	(140,447,512.67)		(718,051,628.67)		(1,458,785,514.67)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		(5,083,369.67)		(598,083,162.67)		(1,338,562,209.67)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	72,381,948.00		68,139,037.00		68,101,973.00
b. Undesignated/Unappropriated Amount	9790	(140,447,512.67)		(718,051,628.67)		(1,458,785,514.67)
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)		(68,065,564.67)		(649,912,591.67)		(1,390,683,541.67)

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.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 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	189,102,807.00	2.67%	194,142,811.00	-0.82%	192,541,163.00
2. Federal Revenues	8100-8299	750,978,224.00	-3.90%	721,701,378.00	-4.00%	692,854,042.00
3. Other State Revenues	8300-8599	1,646,229,065.00	-4.66%	1,569,441,852.00	-0.77%	1,557,392,397.00
4. Other Local Revenues	8600-8799	35,130,673.00	-52.36%	16,734,783.00	-15.92%	14,070,673.00
5. Other Financing Sources	8900-8999	946,834,125.87	2.40%	969,599,941.00	4.27%	1,010,964,179.00
6. Total (Sum lines A1 thru A5)		3,568,274,894.87	-2.71%	3,471,620,765.00	-0.11%	3,467,822,454.00
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				1,338,102,900.00		1,320,380,218.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(17,722,682.00)		17,636,677.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,338,102,900.00	-1.32%	1,320,380,218.00	1.34%	1,338,016,895.00
2. Classified Salaries						
a. Base Salaries				582,463,834.00		569,546,929.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,916,905.00)		1,354,816.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	582,463,834.00	-2.22%	569,546,929.00	0.24%	570,901,745.00
3. Employee Benefits	3000-3999	596,856,437.00	4.16%	621,663,883.00	2.20%	635,350,842.00
4. Books and Supplies	4000-4999	314,137,851.00	-7.79%	289,657,293.00	-5.70%	273,146,625.00
5. Services and Other Operating Expenditures	5000-5999	605,686,875.00	-3.85%	582,364,639.00	0.41%	584,778,077.00
6. Capital Outlay	6000-6999	17,899,083.00	69.53%	30,343,771.00	-33.50%	20,180,104.00
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	147,604,731.00	-44.07%	82,552,545.00	-11.30%	73,226,267.00
9. Other Financing Uses	7600-7699	33,764,101.00	18.94%	40,158,159.00	0.00%	40,158,159.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,636,515,812.00	-2.75%	3,536,667,437.00	-0.03%	3,535,758,714.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(68,240,917.13)		(65,046,672.00)		(67,936,260.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		390,996,674.86		322,755,757.73		257,709,085.73
2. Ending Fund Balance (Sum lines C and D1)		322,755,757.73		257,709,085.73		189,772,825.73
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	321,861,779.73		256,815,107.00		188,878,847.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		
c. Fund Balance Designations	9775, 9780	893,978.00		893,978.73		893,978.73
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)		322,755,757.73		257,709,085.73		189,772,825.73

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 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	3,447,155,511.00	-4.34%	3,297,707,812.00	-2.51%	3,214,942,801.00
2. Federal Revenues	8100-8299	770,890,324.00	-4.06%	739,592,545.00	-3.85%	711,143,258.00
3. Other State Revenues	8300-8599	2,052,744,936.00	-4.16%	1,967,307,159.00	-1.51%	1,937,537,845.00
4. Other Local Revenues	8600-8799	155,866,796.00	-36.71%	98,650,542.00	-3.13%	95,558,860.00
5. Other Financing Sources	8900-8999	65,277,827.00	-19.42%	52,599,183.00	-19.01%	42,599,183.00
6. Total (Sum lines A1 thru A5)		6,491,935,394.00	-5.18%	6,155,857,241.00	-2.50%	6,001,781,947.00
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				3,243,890,285.00		3,174,593,665.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(69,296,620.00)		112,638.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,243,890,285.00	-2.14%	3,174,593,665.00	0.00%	3,174,706,303.00
2. Classified Salaries						
a. Base Salaries				1,024,719,197.00		1,009,167,197.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,552,000.00)		8,595,948.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,024,719,197.00	-1.52%	1,009,167,197.00	0.85%	1,017,763,145.00
3. Employee Benefits	3000-3999	1,323,738,236.00	4.51%	1,383,413,482.00	2.12%	1,412,698,926.00
4. Books and Supplies	4000-4999	358,091,621.00	3.16%	369,423,734.00	-3.58%	356,196,447.00
5. Services and Other Operating Expenditures	5000-5999	762,223,779.00	-1.81%	748,395,277.00	-2.33%	730,928,481.00
6. Capital Outlay	6000-6999	38,206,336.00	32.31%	50,552,320.00	-19.35%	40,772,615.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,040,769.00	0.00%	4,040,769.00	0.00%	4,040,769.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,735,563.00)	-1.83%	(9,557,261.00)	0.00%	(9,557,261.00)
9. Other Financing Uses	7600-7699	86,324,619.00	-2.84%	83,874,523.00	-1.46%	82,647,829.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,831,499,279.00	-0.26%	6,813,903,706.00	-0.05%	6,810,197,254.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(339,563,885.00)		(658,046,465.00)		(808,415,307.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		657,236,273.06		317,672,388.06		(340,374,076.94)
2. Ending Fund Balance (Sum lines C and D1)		317,672,388.06		(340,374,076.94)		(1,148,789,383.94)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	335,161,646.73		270,114,974.00		202,178,714.00
b. Designated for Economic Uncertainties	9770	72,381,948.00		68,139,037.00		68,101,973.00
c. Fund Balance Designations	9775, 9780	50,576,306.00		39,423,540.73		39,715,443.73
d. Undesignated/Unappropriated Balance	9790	(140,447,512.67)		(718,051,628.67)		(1,458,785,514.67)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		317,672,388.06		(340,374,076.94)		(1,148,789,383.94)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	72,381,948.00		68,139,037.00		68,101,973.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	(140,447,512.67)		(718,051,628.67)		(1,458,785,514.67)
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)		(68,065,564.67)		(649,912,591.67)		(1,390,683,541.67)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		-1.00%		-9.54%		-20.42%
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 AJ, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		584,002.67		566,422.73		549,442.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		6,831,499,279.00		6,813,903,706.00		6,810,197,254.00
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)		6,831,499,279.00		6,813,903,706.00		6,810,197,254.00
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)		68,314,992.79		68,139,037.06		68,101,972.54
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)		68,314,992.79		68,139,037.06		68,101,972.54
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

Los Angeles Unified School District

2008-09 Second Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
FISCAL YEARS 2009-10 AND 2010-11**

GENERAL FUND

Major Assumptions For Revenues:

	<u>2009-10</u>	<u>2010-11</u>
1. Revenue Limit		
COLA	5.02%	0.70%
Deficit Rate	9.8830%	9.8830%
Additional Cut	3.5630%	3.5630%
2. Categorical Programs (except for 11 th Grade CSR and Lottery Programs)		
Tier I – COLA	0.00%	0.70%
Tier I – Reduction	0.00%	N/A
Tier II – COLA	0.00%	0.70%
Tier II – Reduction	4.50%	N/A
Tier III – COLA	0.00%	0.70%
Tier III – Reduction	4.50%	N/A
3. Special Education (AB602)		
COLA	0.00%	0.70%
4. California State Lottery		
Unrestricted - Rate per ADA	\$109.50	\$109.50
Restricted - Rate per ADA	\$11.50	\$11.50
5. Enrollment		
Non-charter schools	611,014	592,400
Fiscally-dependent charter schools	7,775	7,970
Fiscally-independent charter schools	59,795	69,179
Total	<u>678,584</u>	<u>669,549</u>
6. Funded Revenue Limit Average Daily Attendance		
Non-charter schools	579,732.87	561,458.26
County Community School	110.62	110.62
County Special Education	0.00	0.00
Total	<u>579,843.49</u>	<u>561,568.88</u>

Major Assumptions For Revenues (continued):

	<u>2009-10</u>	<u>2010-11</u>
7. Revenue Limit Rate Per ADA for K-12		
Prior year revenue limit rate per ADA	\$6,125.56	\$6,434.56
COLA	309.00	45.00
Equalization	0.00	0.00
Deficit	-635.93	-640.37
Additional cut	-206.61	-208.05
Current year deficated revenue limit rate per ADA	<u>\$5,592.02</u>	<u>\$5,631.14</u>

Major Expenditure Assumptions for 2009-10 Multi-year Projections:

1. Certificated Salaries are based on 2008-09 adjusted for known changes that are either increases or reductions. The following are known changes from 2008-09 to 2009-10 affecting certificated salaries:

Amounts in \$million	
Quality Education Investment Act (SB1133) & Other Cat Programs	\$21.2
Cost of Opening New School	6.4
Step and Column Salary Increases	3.7
Reduced Cost from Enrollment Decline	(35.0)
GF, Specially Funded Programs	(27.1)
Board-approved Balancing Items	
Increase Class Size	(28.2)
Central Office Cuts	(5.4)
SLC Auxilliary Periods	(2.7)
All Other Redirections	(0.5)
Elimination of 2008-09 Onetime Items	(2.0)
All Other Changes	0.4
Total 2009-10 Known Changes	<u>(\$69.3)</u>

2. Classified Salaries are based on 2008-09 adjusted for known changes that are either increases or reductions. The following are known changes from 2008-09 to 2009-10 affecting classified salaries:

Amounts in \$million	
Cost of Opening New Schools	\$3.9
Quality Education Investment Act (SB1133)	3.8
Board-approved Balancing Items	
Central Office Cuts	(7.7)
GF, Specially Funded Programs	(6.4)
Elimination of 2008-09 Onetime Items	(8.5)
Reduced Cost from Enrollment Decline	(0.7)
Total 2009-10 Known Changes	<u>(\$15.6)</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation (1.81%), and unemployment. Estimates for Health and Medical costs are based on 2008-09 requirement adjusted for changes in participation.
4. Other expenses (4000-6000) are based on 2008-09 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Math and English textbook adoption delayed to 2009-10 will cost at least \$29.5 million and \$20 million respectively.
 - b. Cost of opening new schools is estimated at \$25.5 million.
 - c. Inflation on cost of supplies and materials, including utilities of \$12.0 million.
 - d. Expenditures relating to fire damages in school sites of \$16.1 million.
 - e. Completion of ISIS system funded from carryover will cost \$15.2 million.
 - f. Increased cost of Special Education nonpublic schools contract by \$5 million compared to 2008-09.
 - g. Lower TRANS interest expense of \$10.0 million compared to 2008-09.
 - h. Elimination of 2008-09 one-time items of \$48.5 million.
5. Other Financing Uses are based on 2008-09 increased by COPs (Certificate of Participation) debt-servicing requirement of \$1.3 million, Child Development subsidy of \$6.4 million and reduced by Cafeteria Fund subsidy of \$10 million.
6. Ongoing and Major Maintenance Account calculated at 3% of total General Fund expenditures.
7. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
8. Indirect Cost Rate used is 2.75%

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	
Quality Education Investment Act (SB1133)	\$33.0
Cost of Opening New School	12.3
Step and Column Salary Increases	8.9
Elimination of 2009-10 Onetime Items	(4.4)
GF, Specially Funded Programs	(14.1)
Reduced Cost from Enrollment Decline	(35.4)
All Other Changes	(0.2)
Total 2010-11 Known Changes	<u>\$0.1</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	
Cost of Opening New Schools	\$10.8
Quality Education Investment Act (SB1133)	3.8
GF, Specially Funded Programs	(3.3)
Reduced Cost from Enrollment Decline	(1.3)
Elimination of 2008-09 Onetime Items	(1.4)
Total 2010-11 Known Changes	<u>\$8.6</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation (1.83%), and unemployment. Estimates for Health and Medical costs are based on 2009-10 requirement adjusted for changes in participation.
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):
- Inflation on cost of supplies and materials, including utilities of \$18.0 million.
 - English textbook adoption delayed to 2010-11 will cost at least \$50.0 million.
 - Cost of opening new schools is estimated at \$6.3 million.
 - Increased cost of Special Education nonpublic schools contract by \$5 million compared to 2009-10.
 - Elimination of 2009-10 one-time items of \$114.1 million.
5. Ongoing and Major Maintenance Account calculated at 3% of total General Fund expenditures.
6. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
7. Indirect Cost Rate used is 1.80%

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 (2008-09)	598,578.13	599,319.97	0.1%	Met
1st Subsequent Year (2009-10)	581,290.17	579,843.49	-0.2%	Met
2nd Subsequent Year (2010-11)	566,832.14	561,568.88	-0.9%	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 (2008-09)	630,052	630,052	0.0%	Met
1st Subsequent Year (2009-10)	615,237	611,014	-0.7%	Met
2nd Subsequent Year (2010-11)	598,716	592,400	-1.1%	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 Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2005-06)	654,127	727,239	89.9%
Second Prior Year (2006-07)	618,377	708,461	87.3%
First Prior Year (2007-08)	602,779	694,288	86.8%
Historical Average Ratio:			88.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			88.5%

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 (2008-09)	584,003	630,052	92.7%	Not Met
1st Subsequent Year (2009-10)	566,423	611,014	92.7%	Not Met
2nd Subsequent Year (2010-11)	549,442	592,400	92.7%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The CBEDs enrollment in the last three prior years included District and Charter students while the P2 ADA is purely District students. These do not reflect the correct ratio of ADA to enrollment as it is comparing two different data. Starting with FY2008-09, the CBEDs enrollment information is corrected to reflect only District students to make it comparable with the P2 ADA.

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.

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2008-09)	3,563,118,059.00	3,455,587,045.00	-3.0%	Not Met
1st Subsequent Year (2009-10)	3,455,499,819.00	3,297,707,812.00	-4.6%	Not Met
2nd Subsequent Year (2010-11)	3,489,037,373.00	3,214,942,801.00	-7.9%	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)

The change in 2008-09 is mainly due to the revenue limit deficit of 7.844%. For the two subsequent fiscal years, the change is due to the decrease in enrollment/ADA, no COLA in 09-10, and additional revenue limit reductions.

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 (2005-06)	2,928,768,236.54	3,047,087,536.45	96.1%
Second Prior Year (2006-07)	3,069,638,189.94	3,261,817,861.49	94.1%
First Prior Year (2007-08)	3,147,286,187.00	3,330,019,092.00	94.5%
	Historical Average Ratio:		94.9%

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
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):	91.9% to 97.9%	91.9% to 97.9%	91.9% to 97.9%

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 (2008-09)	3,074,924,547.00	3,142,422,949.00	97.9%	Met
1st Subsequent Year (2009-10)	3,055,583,314.00	3,233,519,905.00	94.5%	Met
2nd Subsequent Year (2010-11)	3,060,898,892.00	3,231,948,870.00	94.7%	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 MET** - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2008-09)	763,938,332.00	770,890,324.00	0.9%	No
1st Subsequent Year (2009-10)	793,234,425.00	739,592,545.00	-6.8%	Yes
2nd Subsequent Year (2010-11)	791,479,141.00	711,143,258.00	-10.2%	Yes

Explanation:
(required if Yes)

The change is due to the decrease in Title I for \$54.9 million in FY2009-10 and 51.0 million in FY2010-11. In addition, a \$44 million decrease in other federal grants is projected in FY2010-11.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2008-09)	2,239,081,583.00	2,052,744,936.00	-8.3%	Yes
1st Subsequent Year (2009-10)	2,202,734,962.00	1,967,307,159.00	-10.7%	Yes
2nd Subsequent Year (2010-11)	2,222,787,578.00	1,937,537,845.00	-12.8%	Yes

Explanation:
(required if Yes)

The decrease is mainly due to budget reductions in categorical programs of 15.4% in FY08-09, 20% in FY09-10, and 25.03% in FY10-11.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2008-09)	144,715,197.00	155,866,796.00	7.7%	Yes
1st Subsequent Year (2009-10)	101,116,179.00	98,650,542.00	-2.4%	No
2nd Subsequent Year (2010-11)	101,718,440.00	95,558,860.00	-6.1%	Yes

Explanation:
(required if Yes)

For FY2008-09, the projected higher income in the Ed Tech K-12 voucher program accounts for the bulk of the increase. For FY 2010-11, the change is due to the decrease in Learn & Earn Program for \$4.9 million and the decrease in other local grants for \$3.1 million.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2008-09)	355,347,647.51	358,091,621.00	0.8%	No
1st Subsequent Year (2009-10)	366,286,980.00	369,423,734.00	0.9%	No
2nd Subsequent Year (2010-11)	362,707,286.00	356,196,447.00	-1.8%	No

Explanation:
(required if Yes)

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2008-09)	775,305,787.00	762,223,779.00	-1.7%	No
1st Subsequent Year (2009-10)	831,078,087.00	748,395,277.00	-9.9%	Yes
2nd Subsequent Year (2010-11)	805,941,989.00	730,928,481.00	-9.3%	Yes

Explanation:
(required if Yes)

The decrease is primarily due to the cancellation of BTS projects planned in FY 2009-10 and 2010-11.

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 (2008-09)	3,147,735,112.00	2,979,502,056.00	-5.3%	Not Met
1st Subsequent Year (2009-10)	3,097,085,566.00	2,805,550,246.00	-9.4%	Not Met
2nd Subsequent Year (2010-11)	3,115,985,159.00	2,744,239,963.00	-11.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2008-09)	1,130,653,434.51	1,120,315,400.00	-0.9%	Met
1st Subsequent Year (2009-10)	1,197,365,067.00	1,117,819,011.00	-6.6%	Not Met
2nd Subsequent Year (2010-11)	1,168,649,275.00	1,087,124,928.00	-7.0%	Not 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 NOT MET - One or more projected operating revenue have changed since first interim by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

The change is due to the decrease in Title I for \$54.9 million in FY2009-10 and 51.0 million in FY2010-11. In addition, a \$44 million decrease in other federal grants is projected in FY2010-11.

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

The decrease is mainly due to budget reductions in categorical programs of 15.4% in FY08-09, 20% in FY09-10, and 25.03% in FY10-11.

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

For FY2008-09, the projected higher income in the Ed Tech K-12 voucher program accounts for the bulk of the increase. For FY 2010-11, the change is due to the decrease in Learn & Earn Program for \$4.9 million and the decrease in other local grants for \$3.1 million.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

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

The decrease is primarily due to the cancellation of BTS projects planned in FY 2009-10 and 2010-11.

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

DATA ENTRY: Required amounts are extracted in Line 1 but may be overwritten in the second column with the current year amount. Budgeted data that exist for First Interim will be extracted for Line 2; otherwise, enter Budgeted data into the first column. Enter Budgeted data for Line 2 into the second column.

Deferred Maintenance Contribution	First Interim	Second Interim
	(Form 01CSI, Item 7A)	Projected Year Totals
1. Required ¹	31,702,684	32,047,334
2. Budgeted (Contributed) ²	31,702,700	32,047,334
	Status:	Met

¹ Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education. At interim period, the required amount may be overwritten if a current year figure is known.

² Include amounts budgeted per EC Section 17584(b) and unmatched carryover per California Code of Regulations, Title 2, Section 1866.4.4.

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

<input type="checkbox"/>	Not applicable (district does not participate in the deferred maintenance program)
<input type="checkbox"/>	Other (explanation must be provided)

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

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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	Interim Contribution	Status
	3% Required Minimum Contribution (Form 01CSI, Item 7B1)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	207,052,969.00	226,798,197.91	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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Available Reserves Percentage (Criterion 10C, Line 7)	-1.0%	-9.5%	-20.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	-0.3%	-3.2%	-6.8%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYP1 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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYP1, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYP1, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2008-09)	(271,322,967.87)	3,194,983,467.00	8.5%	Not Met
1st Subsequent Year (2009-10)	(592,999,793.00)	3,277,236,269.00	18.1%	Not Met
2nd Subsequent Year (2010-11)	(740,479,047.00)	3,274,438,540.00	22.6%	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)

In FY2008-09, the deficit spending is mainly due to lower revenues resulting from the revenue limit deficit of 7.844%, 15.4% cut in categorical programs, and lower lottery income. In FY2009-10 and 2010-11, the declining revenues patterns coupled with increasing cost of salaries and benefits and other operating expenses account for the District deficit spending. Spending down of categorical balances is also a factor.

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 (2008-09)	317,672,388.06	Met
1st Subsequent Year (2009-10)	(340,374,076.94)	Not Met
2nd Subsequent Year (2010-11)	(1,148,789,383.94)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

The negative ending balance is due to lower revenues as a result of declining enrollment, higher deficit in revenue limit income, 20% reduction in state categorical revenues coupled with increasing district cost such as Health & Welfare benefit. Ongoing revenue enhancements and spending reductions will be required in order to attain a positive undesignated ending balance.

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 (Form CASH, Line F, June Column)		Status
Fiscal Year		
Current Year (2008-09)	321,947,000.00	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 \$55,000 (greater of)	0	to 300
4% or \$55,000 (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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B)	584,003	566,423	549,442
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):

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

	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,831,499,279.00	6,813,903,706.00	6,810,197,254.00
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)	6,831,499,279.00	6,813,903,706.00	6,810,197,254.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	68,314,992.79	68,139,037.06	68,101,972.54
6. Reserve Standard - by Amount (\$55,000 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)	68,314,992.79	68,139,037.06	68,101,972.54

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	72,381,948.00	68,139,037.00	68,101,973.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	(140,447,512.67)	(718,051,628.67)	(1,458,785,514.67)
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)	(68,065,564.67)	(649,912,591.67)	(1,390,683,541.67)
7. District's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)	-1.0%	-9.5%	-20.4%
District's Reserve Standard (Section 10B, Line 7):	68,314,992.79	68,139,037.06	68,101,972.54
Status:	Not Met	Not 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 District projects a negative undesignated ending balance(Object 9790) of \$140.4 million in 2008-09, \$718.1 million in 2009-10, and \$1,458.8 million in 2010-11. Reserve for Economic Uncertainties(Object 9770) is \$72.4 million in 2008-09 and \$68.1 in 2009-10 and 2010-11. Ongoing revenue enhancements and spending reductions will be required in order to attain a positive undesignated ending balance.

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?

No

- 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:

S3. Temporary Interfund Borrowings

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

No

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

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)?

No

- 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:

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 (2008-09)	(895,758,817.00)	(924,679,125.87)	3.2%	28,920,308.87	Met
1st Subsequent Year (2009-10)	(901,565,985.00)	(958,999,941.00)	6.4%	57,433,956.00	Not Met
2nd Subsequent Year (2010-11)	(904,524,381.00)	(1,000,364,179.00)	10.6%	95,839,798.00	Not Met
1b. Transfers in, General Fund *					
Current Year (2008-09)	89,604,864.00	64,024,743.00	-28.5%	(25,580,121.00)	Not Met
1st Subsequent Year (2009-10)	101,939,553.00	42,599,183.00	-58.2%	(59,340,370.00)	Not Met
2nd Subsequent Year (2010-11)	59,514,619.00	42,599,183.00	-28.4%	(16,915,436.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2008-09)	87,109,502.00	86,324,619.00	-0.9%	(784,883.00)	Met
1st Subsequent Year (2009-10)	102,326,947.00	83,874,523.00	-18.0%	(18,452,424.00)	Not Met
2nd Subsequent Year (2010-11)	102,254,244.00	82,647,829.00	-19.2%	(19,606,415.00)	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

For FY09-10, the increase is primarily due to TIIGP support of \$52.6 million to offset substantial loss in revenue of TIIGP. For FY10-11, the increase is due to TIIGP support of \$68.7 million and increase in Special Ed support of \$24.5 million.

- 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 change represents transfer of COPs proceeds from Special Reserve Fund for the BTS(Business Tools for Schools) and buses projects in the General Fund that will no longer happen since there are no COPs issuance in FY08-09 and the outyears.

- 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 is due to lower debt service as a result of non-issuance of COPs in 2008-09 as planned in FY2008-09 First Interim.

- 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, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	3,767,663
Certificates of Participation	24	Various Funds	Fund 56 - Objects 7438 & 7439	493,047,250
General Obligation Bonds	25	Tax Levy	Fund 51 - Objects 7433 & 7434	7,325,045,000
Supp Early Retirement Program				
State School Building Loans	1	Tax Levy	Fund 53 - Objects 7432 & 7438	285,328
Compensated Absences		Various Funds	Various	85,561,150

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

Other General Long-Term Debt	10	Various Funds	Various	1,648,703

Type of Commitment (continued)	Prior Year (2007-08) Annual Payment (P & I)	Current Year (2008-09) Annual Payment (P & I)	1st Subsequent Year (2009-10) Annual Payment (P & I)	2nd Subsequent Year (2010-11) Annual Payment (P & I)
Capital Leases	3,240,945	2,185,692	1,107,322	894,897
Certificates of Participation	33,930,794	86,455,292	43,200,819	43,176,696
General Obligation Bonds	497,316,163	576,185,879	635,393,512	599,803,794
Supp Early Retirement Program				
State School Building Loans	319,260	285,095	246	0
Compensated Absences	85,657,376	88,228,738	88,880,413	89,536,902

Other Long-term Commitments (continued):

Other General Long-Term Debt	237,505	232,544	311,744	311,744
Total Annual Payments:	620,702,043	753,573,240	768,894,056	733,724,033
Has total annual payment increased over prior year (2007-08)?		Yes	Yes	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 for Certificates of Participation 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)

No

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

Yes

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	10,563,623,000.00
10,563,623,000.00	10,563,623,000.00

Actuarial	Actuarial
Jun 30, 2007	Jun 30, 2007

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 (2008-09)

1st Subsequent Year (2009-10)

2nd Subsequent Year (2010-11)

First Interim (Form 01CSI, Item S7A)	Second Interim
1,088,523,000.00	1,088,523,000.00
1,088,523,000.00	1,088,523,000.00
1,088,523,000.00	1,088,523,000.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2008-09)

1st Subsequent Year (2009-10)

2nd Subsequent Year (2010-11)

200,660,438.00	203,533,075.00
284,267,880.00	287,934,767.00
299,018,304.00	306,645,616.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2008-09)

1st Subsequent Year (2009-10)

2nd Subsequent Year (2010-11)

275,731,235.00	275,743,834.00
307,064,850.00	307,064,850.00
355,896,468.00	355,896,468.00

- d. Number of retirees receiving OPEB benefits

Current Year (2008-09)

1st Subsequent Year (2009-10)

2nd Subsequent Year (2010-11)

35,425	35,425
35,730	35,730
37,584	37,584

4. Comments:

The increased contribution is primarily due to the funding of required contribution in the Health and Welfare Fund.

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.	456,895,301.00	471,168,828.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2008-09)
1st Subsequent Year (2009-10)
2nd Subsequent Year (2010-11)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	40,620,420.00	39,312,105.00
	74,000,515.00	74,000,515.00
	73,503,237.00	73,503,237.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2008-09)
1st Subsequent Year (2009-10)
2nd Subsequent Year (2010-11)

b.	40,620,420.00	39,312,105.00
	74,000,515.00	74,000,515.00
	73,503,237.00	73,503,237.00

4. Comments:

The first interim was based on the draft actuarial report. The second interim is based on the final report issued on February 18, 2009.

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) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	45,210.3	44,395.2	41,945.6	41,586.8

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
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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

26,238,901

7. Amount included for any tentative salary increases

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
506,591,674	537,897,810	556,732,152
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?

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

No		
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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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
\$8.6 M	\$4.1 M	\$10.0 M

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
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) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) FTE positions	18,499.9	17,578.4	17,616.3	17,710.1

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
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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

8,354,483

7. Amount included for any tentative salary increases

Current Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
161,293,953	171,197,786	177,258,202
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:

No		
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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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
No	No	No
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?

No

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) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions	5,546.5	5,391.7	5,407.7	5,470.7

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.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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")

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)

Negotiations Not Settled

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

5,552,385

4. Amount included for any tentative salary increases

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
0	0	0

**Management/Supervisor/Confidential
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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
107,193,434	113,775,366	117,803,024
100%	100%	100%

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
No	No	No

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
250,000	250,000	250,000

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

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 cost-of-living adjustment?

No

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

No

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?

Yes

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
