



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

**THIRD
INTERIM
FINANCIAL
REPORT**

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

June 1, 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

RE: **Financial Statement Projections of Fund and Cash Balances ("Third Interim Financial Report") for FY 2008-09**

Dear Ms. Stockman:

Enclosed please find the original copy of the District's Third Interim Financial Report for FY2008-09 along with one hardcopy and one software disk.

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

Sincerely,

Timothy S. Rosnick

TSR:mtr

Encl.

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

2008-09 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,342,920,438.00	3,365,352,499.00	2,450,890,388.61	3,256,047,557.00	(109,304,942.00)	-3.2%
2) Federal Revenue		8100-8299	18,670,666.00	18,670,666.00	9,346,795.09	18,412,100.00	(258,566.00)	-1.4%
3) Other State Revenue		8300-8599	432,545,963.00	447,066,071.00	295,901,480.38	408,825,711.00	(38,240,360.00)	-8.6%
4) Other Local Revenue		8600-8799	126,156,813.00	125,058,813.00	94,740,347.90	124,954,768.00	(102,045.00)	-0.1%
5) TOTAL, REVENUES			3,920,293,880.00	3,956,146,049.00	2,850,879,011.98	3,808,240,136.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,865,332,272.00	1,833,712,981.00	1,603,140,250.80	1,919,031,554.00	(85,318,573.00)	-4.7%
2) Classified Salaries		2000-2999	432,296,142.00	447,186,556.00	415,027,294.16	435,599,138.00	11,587,418.00	2.6%
3) Employee Benefits		3000-3999	677,952,996.00	669,525,900.00	634,516,420.79	701,525,963.00	(32,000,063.00)	-4.8%
4) Books and Supplies		4000-4999	75,701,947.00	81,519,010.00	40,860,101.51	59,428,735.00	2,090,275.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	143,172,678.00	147,322,324.00	190,524,277.12	149,435,005.00	(2,112,681.00)	-1.4%
6) Capital Outlay		6000-6999	13,046,505.00	17,106,717.00	13,865,879.36	19,681,696.00	(2,574,979.00)	-15.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,242,624.00	4,122,815.00	239,550.00	4,040,769.00	82,046.00	2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(154,250,102.00)	(156,528,652.00)	(2,416,319.27)	(155,412,136.00)	(1,116,516.00)	0.7%
9) TOTAL, EXPENDITURES			3,059,495,062.00	3,023,967,651.00	2,895,757,454.47	3,133,330,724.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			860,798,818.00	932,178,398.00	(44,878,442.49)	674,909,412.00		
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	53,205,267.00	31,621,941.10	47,356,311.00	5,848,956.00	11.0%
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)	(852,451,208.87)	(716,799,977.75)	(727,959,907.10)	124,491,301.77	-14.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(858,701,577.00)	(857,062,168.87)	(716,147,299.80)	(732,193,391.10)		

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	75,116,229.13	(761,025,742.29)	(57,283,979.10)		
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	341,355,827.33		208,955,619.10		
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	112,935,746.00		121,523,041.00		
c) Undesignated Amount		9790				1,750,763.10		
d) Unappropriated Amount		9790	99,924,228.54	142,738,266.33				

2008-09 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,701,045,114.00	2,725,139,727.00	2,015,868,483.00	2,597,279,908.00	(127,859,819.00)	-4.7%
Charter Schools General Purpose Entitlement - State Aid		8015	32,855,256.00	33,883,610.00	23,330,547.49	29,275,200.00	(4,608,410.00)	-13.6%
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	7,413,841.00	30,020.00	0.4%
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	9,395,278.35	68,056.00	(2,082.00)	-3.0%
County & District Taxes								
Secured Roll Taxes		8041	713,990,916.00	713,990,916.00	458,636,730.06	758,042,133.00	44,051,217.00	6.2%
Unsecured Roll Taxes		8042	39,728,546.00	39,728,546.00	33,799,617.91	42,669,717.00	2,941,171.00	7.4%
Prior Years' Taxes		8043	56,089,610.00	56,089,610.00	68,972,542.52	71,895,285.00	15,805,675.00	28.2%
Supplemental Taxes		8044	33,030,977.00	33,030,977.00	13,795,834.83	10,062,867.00	(22,968,110.00)	-69.5%
Education Revenue Augmentation Fund (ERAF)		8045	(10,907,781.00)	(10,907,781.00)	26,175,509.03	(36,303,210.00)	(25,395,429.00)	232.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,100,000.00	2,100,000.00	558,252.38	3,560,526.00	1,460,526.00	69.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,495,594.15	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	2,657,735,310.26	3,488,146,478.00	(112,364,086.00)	-3.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(198,586,873.00)	(201,277,779.00)	(152,070,110.00)	(191,888,630.00)	9,389,149.00	-4.7%
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	720,247.53	24,004,895.00	(3,181,701.00)	-11.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(61,066,882.00)	(61,066,882.00)	(55,495,059.18)	(64,215,186.00)	(3,148,304.00)	5.2%
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	2,450,890,388.61	3,256,047,557.00	(109,304,942.00)	-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						

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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	9,346,795.09	18,412,100.00	(258,566.00)	-1.4%
TOTAL, FEDERAL REVENUE			18,670,666.00	18,670,666.00	9,346,795.09	18,412,100.00	(258,566.00)	-1.4%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	69,641,287.00	70,710,865.00	36,580,095.00	57,954,818.00	(12,756,047.00)	-18.0%
Prior Years	0000	8319	0.00	0.00	5,387,237.00	(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	131,778,996.00	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	3,167,785.25	3,341,448.00	(726,008.00)	-17.8%
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	42,069,767.08	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						

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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	5,927,427.42	6,273,798.00	(1,308,917.00)	-17.3%
TOTAL OTHER STATE REVENUE			432,545,963.00	447,066,071.00	295,901,480.38	408,825,711.00	(38,240,360.00)	-8.6%
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	184,363.84	184,364.00	32,364.00	21.3%
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	5,062,881.05	7,750,000.00	(2,015,000.00)	-20.6%
Interest		8660	44,583,000.00	44,583,000.00	22,489,741.15	40,339,895.00	(4,243,105.00)	-9.5%
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	515,835.00	515,835.00	47,176.20	47,176.00	(468,659.00)	-90.9%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,206,143.00	6,206,143.00	7,363,146.88	9,937,969.00	3,731,826.00	60.1%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	1,000.00	0.00	5,335.00	4,335.00	433.5%
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	59,593,038.78	66,690,029.00	2,942,694.00	4.6%
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						

2008-09 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	94,740,347.90	124,954,768.00	(102,045.00)	-0.1%
TOTAL, REVENUES			3,920,293,880.00	3,956,146,049.00	2,850,879,011.98	3,808,240,136.00	(147,905,913.00)	-3.7%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,599,239,967.00	1,536,692,621.00	1,384,664,238.34	1,605,726,291.00	(69,033,670.00)	-4.5%
Certificated Pupil Support Salaries		1200	71,437,918.00	79,159,158.00	66,564,716.27	74,242,324.00	4,916,834.00	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	184,449,200.00	202,452,043.00	146,955,417.30	228,192,862.00	(25,740,819.00)	-12.7%
Other Certificated Salaries		1900	10,205,187.00	15,409,159.00	4,955,878.89	10,870,077.00	4,539,082.00	29.5%
TOTAL, CERTIFICATED SALARIES			1,865,332,272.00	1,833,712,981.00	1,603,140,250.80	1,919,031,554.00	(85,318,573.00)	-4.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,063,505.00	4,532,764.00	3,697,974.03	4,760,972.00	(228,208.00)	-5.0%
Classified Support Salaries		2200	170,840,042.00	187,294,739.00	167,064,971.41	184,275,646.00	3,019,093.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	16,404,992.00	16,094,418.00	14,253,830.41	17,012,731.00	(918,313.00)	-5.7%
Clerical, Technical and Office Salaries		2400	198,024,014.00	196,866,242.00	191,962,321.03	196,680,678.00	185,564.00	0.1%
Other Classified Salaries		2900	42,963,589.00	42,398,393.00	38,048,197.28	32,869,111.00	9,529,282.00	22.5%
TOTAL, CLASSIFIED SALARIES			432,296,142.00	447,186,556.00	415,027,294.16	435,599,138.00	11,587,418.00	2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	150,214,001.00	147,847,810.00	122,388,327.09	150,546,568.00	(2,698,758.00)	-1.8%
PERS		3201-3202	56,424,711.00	55,309,422.00	59,846,316.56	54,757,305.00	552,117.00	1.0%
OASDI/Medicare/Alternative		3301-3302	56,059,308.00	57,046,458.00	59,190,694.84	59,537,545.00	(2,491,087.00)	-4.4%
Health and Welfare Benefits		3401-3402	244,892,002.00	249,971,542.00	271,713,144.04	310,945,897.00	(60,974,355.00)	-24.4%
Unemployment Insurance		3501-3502	6,893,272.00	6,729,164.00	6,299,263.35	7,030,254.00	(301,090.00)	-4.5%
Workers' Compensation		3601-3602	19,758,972.00	19,290,564.00	18,265,609.34	0.00	19,290,564.00	100.0%
OPEB, Allocated		3701-3702	135,291,691.00	124,911,751.00	96,813,148.54	109,724,232.00	15,187,519.00	12.2%
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	(82.97)	8,544,920.00	(125,881.00)	-1.5%
Other Employee Benefits		3901-3902	0.00	150.00	0.00	439,242.00	(439,092.00)	#####
TOTAL, EMPLOYEE BENEFITS			677,952,996.00	669,525,900.00	634,516,420.79	701,525,963.00	(32,000,063.00)	-4.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,737,950.00	9,817,022.00	9,147,733.70	12,307,429.00	(2,490,407.00)	-25.4%
Books and Other Reference Materials		4200	1,022,828.00	1,052,593.00	511,866.10	732,162.00	320,431.00	30.4%
Materials and Supplies		4300	57,061,377.00	38,341,935.00	28,396,153.47	39,594,911.00	(1,252,976.00)	-3.3%
Noncapitalized Equipment		4400	9,855,316.00	12,286,161.00	2,793,467.89	6,776,543.00	5,509,618.00	44.8%
Food		4700	24,476.00	21,299.00	10,880.35	17,690.00	3,609.00	16.9%
TOTAL, BOOKS AND SUPPLIES			75,701,947.00	61,519,010.00	40,860,101.51	59,428,735.00	2,090,275.00	3.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	343,523.00	(343,523.00)	New
Travel and Conferences		5200	4,054,474.00	5,479,159.00	4,754,732.90	2,163,907.00	3,315,252.00	60.5%
Dues and Memberships		5300	459,241.00	467,175.00	449,513.49	441,265.00	25,910.00	5.5%
Insurance		5400-5450	23,274,334.00	22,624,334.00	4,352,571.00	23,623,900.00	(999,566.00)	-4.4%
Operations and Housekeeping Services		5500	83,301,217.00	84,579,780.00	75,873,823.65	84,748,963.00	(169,183.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,332,763.00	47,785,921.00	29,167,881.39	34,324,332.00	13,461,589.00	28.2%
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	74,340,200.00	61,845,052.22	92,096,011.00	(17,755,811.00)	-23.9%
Communications		5900	16,548,268.00	18,534,611.00	14,080,702.47	18,862,394.00	(327,783.00)	-1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			143,172,678.00	147,322,324.00	190,524,277.12	149,435,005.00	(2,112,681.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	343,470.00	423,470.00	41,086.46	42,211.00	381,259.00	90.0%
Land Improvements		6170	87,038.00	121,418.00	305,360.17	345,208.00	(223,790.00)	-184.3%
Buildings and Improvements of Buildings		6200	9,797,081.00	13,167,977.00	11,432,788.74	16,116,357.00	(2,948,380.00)	-22.4%
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	3,012,128.00	2,062,889.74	3,144,298.00	(132,170.00)	-4.4%
Equipment Replacement		6500	558,724.00	381,724.00	23,754.25	33,622.00	348,102.00	91.2%
TOTAL, CAPITAL OUTLAY			13,046,505.00	17,106,717.00	13,865,879.36	19,681,696.00	(2,574,979.00)	-15.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	239,550.00	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	239,550.00	4,040,769.00	82,046.00	2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(146,253,391.00)	(144,131,941.00)	(2,221,163.95)	(145,763,025.00)	1,631,084.00	-1.1%
Transfers of Indirect Costs - Interfund		7350	(7,996,711.00)	(12,396,711.00)	(195,155.32)	(9,649,111.00)	(2,747,600.00)	22.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(154,250,102.00)	(156,528,652.00)	(2,416,319.27)	(155,412,136.00)	(1,116,516.00)	0.7%
TOTAL, EXPENDITURES			3,059,495,062.00	3,023,967,651.00	2,895,757,454.47	3,133,330,724.00	(109,363,073.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	7,500.00	0.00	0.00	7,500.00	100.0%
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	43,197,767.00	31,621,941.10	37,356,311.00	5,841,456.00	13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			58,264,287.00	53,205,267.00	31,621,941.10	47,356,311.00	5,848,956.00	11.0%
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)	(852,451,208.87)	(716,799,977.75)	(885,898,245.58)	(33,447,036.71)	3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	43,410,447.00	43,410,447.00	New
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	114,527,891.48	114,527,891.48	New
(e) TOTAL, CONTRIBUTIONS			(819,031,597.00)	(852,451,208.87)	(716,799,977.75)	(727,959,907.10)	124,491,301.77	-14.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(858,701,577.00)	(857,062,168.87)	(716,147,299.80)	(732,193,391.10)	124,868,777.77	-14.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	198,586,873.00	201,277,779.00	152,070,110.00	191,888,630.00	(9,389,149.00)	-4.7%
2) Federal Revenue		8100-8299	812,055,037.00	864,078,540.00	413,094,285.08	745,327,811.00	(118,750,729.00)	-13.7%
3) Other State Revenue		8300-8599	1,736,483,855.00	1,802,029,897.00	1,462,297,819.81	1,648,082,748.00	(153,947,149.00)	-8.5%
4) Other Local Revenue		8600-8799	21,763,754.00	39,357,979.00	12,448,859.21	37,092,538.00	(2,265,441.00)	-5.8%
5) TOTAL, REVENUES			2,768,889,519.00	2,906,744,195.00	2,039,911,074.10	2,622,391,727.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,338,657,187.00	1,438,007,695.00	1,017,758,170.24	1,337,434,322.00	100,573,373.00	7.0%
2) Classified Salaries		2000-2999	565,899,562.00	575,303,349.00	423,135,648.45	576,514,337.00	(1,210,988.00)	-0.2%
3) Employee Benefits		3000-3999	621,720,715.00	631,220,518.00	444,152,837.88	583,355,976.00	47,864,542.00	7.6%
4) Books and Supplies		4000-4999	393,492,221.00	407,924,742.00	137,164,032.72	284,657,770.72	123,266,971.28	30.2%
5) Services and Other Operating Expenditures		5000-5999	674,048,968.00	663,580,486.00	300,427,934.58	605,450,843.00	58,129,643.00	8.8%
6) Capital Outlay		6000-6999	27,978,856.00	30,447,212.00	7,015,422.45	17,740,438.00	12,706,774.00	41.7%
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	144,131,941.00	2,221,163.95	145,763,025.00	(1,631,084.00)	-1.1%
9) TOTAL, EXPENDITURES			3,768,050,900.00	3,890,615,943.00	2,331,875,210.27	3,550,916,711.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(999,161,381.00)	(983,871,748.00)	(291,964,136.17)	(928,524,984.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	84,231,326.00	22,684,502.00	9,929,000.00	24,846,463.00	2,161,961.00	9.5%
b) Transfers Out		7600-7629	15,955,392.00	34,586,220.00	30,040,722.23	30,040,722.00	4,545,498.00	13.1%
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	852,451,208.87	716,799,977.75	727,959,907.10	(124,491,301.77)	-14.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			887,307,531.00	840,549,490.87	696,688,255.52	722,765,648.10		

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)	(143,322,257.13)	404,724,119.35	(205,759,336.62)		
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	247,674,417.73		185,237,338.24		
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	205,358,582.73		182,997,888.24		
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	34,234,936.00		1,043,114.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	8,361,478.00	6,884,563.00				

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	12,608,253.00	17,050,934.00	1,259,828.00	8.0%
Community Day Schools Transfer	2430	8091	6,971,043.00	7,021,863.00	4,369,748.00	4,665,086.00	(2,356,777.00)	-33.6%
Special Education ADA Transfer	6500	8091	176,035,280.00	178,464,810.00	135,092,109.00	170,172,610.00	(8,292,200.00)	-4.6%
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	152,070,110.00	191,888,630.00	(9,389,149.00)	-4.7%
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	88,744,899.00	117,972,898.00	5,981,442.00	5.3%
Special Education Discretionary Grants		8182	19,196,898.00	20,370,923.00	10,452,824.23	18,564,698.00	(1,806,225.00)	-8.9%
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	2,592,357.00	379,314.38	2,520,893.00	(71,464.00)	-2.8%
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	647,059,531.00	289,137,072.12	543,327,452.00	(103,732,079.00)	-16.0%

2008-09 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenue, 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	9,611,397.00	9,928,995.00	3,118,614.52	8,966,440.00	(962,555.00)	-9.7%
Safe and Drug Free Schools	3700-3799	8290	8,760,653.00	7,625,347.00	3,045,279.93	5,700,342.00	(1,925,005.00)	-25.2%
JTPA / WIA	5600-5625	8290	1,361,503.00	1,533,419.00	372,385.99	1,363,110.00	(170,309.00)	-11.1%
Other Federal Revenue	All Other	8290	58,202,371.00	62,976,512.00	17,843,894.91	46,911,978.00	(16,064,534.00)	-25.5%
TOTAL, FEDERAL REVENUE			812,055,037.00	864,078,540.00	413,094,285.08	745,327,811.00	(118,750,729.00)	-13.7%
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	2,544,414.00	3,212,414.00	(839,971.00)	-20.7%
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	52,987,349.00	57,509,430.00	(10,986,122.00)	-16.0%
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	301,377,346.70	381,328,142.00	(6,636,715.00)	-1.7%
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	3,958,292.00	4,578,354.00	(1,415,943.00)	-23.6%
Home-to-School Transportation	7230	8311	42,161,129.00	45,092,117.00	38,977,625.00	45,092,117.00	0.00	0.0%
School Improvement Program	7260-7265	8311	2,608,641.00	3,553,437.00	3,575,896.85	2,059,516.00	(1,493,921.00)	-42.0%
Economic Impact Aid	7090-7091	8311	164,355,563.00	158,394,098.00	126,716,518.50	158,394,098.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	46,821,844.00	50,076,839.00	43,286,419.00	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	352,277.00	0.00	176,138.00	(176,139.00)	-50.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery -Unrestricted and Instructional Materi		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	5,636,980.00	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	6,186,941.00	6,608,853.00	1,583,538.65	1,572,406.00	(5,036,447.00)	-76.2%
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	255,968.14	186,175.00	92,097.00	97.9%
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	3,653,785.00	823,788.76	2,156,762.00	(1,497,023.00)	-41.0%
Healthy Start	6240-6245	8590	341,314.00	421,964.00	346,963.90	170,687.00	(251,277.00)	-59.5%
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	1,677,566.00	163,191.88	814,727.00	(862,839.00)	-51.4%
Teacher Credentialing Block Grant	7392	8590	11,534,452.00	12,880,344.00	6,888,817.00	12,880,344.00	0.00	0.0%
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	521,209,993.00	485,963,337.00	(88,754,762.00)	-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	144,872,100.00	144,872,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	149,647,768.00	156,652,259.00	95,906,867.15	144,542,510.00	(12,109,749.00)	-7.7%
TOTAL OTHER STATE REVENUE			1,736,483,855.00	1,802,029,897.00	1,462,297,819.81	1,648,082,748.00	153,947,149.00	-8.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
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	16,329.00	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		
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	620,204.45	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		
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	37,146,009.00	11,516,570.85	36,080,947.00	(1,065,062.00)	-2.9%
Tuition		8710	305,879.00	305,879.00	295,277.00	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 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenue, 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)
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	39,357,979.00	12,448,859.21	37,092,538.00	(2,265,441.00)	-5.8%
TOTAL, REVENUES			2,768,889,519.00	2,906,744,195.00	2,039,911,074.10	2,622,391,727.00	(284,352,468.00)	-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	998,993,783.00	694,177,003.99	915,807,915.00	83,185,868.00	8.3%
Certificated Pupil Support Salaries		1200	196,630,485.00	199,223,187.00	150,336,473.20	201,518,435.00	(2,295,248.00)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	146,518,173.00	144,356,887.00	106,519,827.19	129,134,035.00	15,222,852.00	10.5%
Other Certificated Salaries		1900	88,527,213.00	95,433,838.00	66,724,865.86	90,973,937.00	4,459,901.00	4.7%
TOTAL, CERTIFICATED SALARIES			1,338,657,187.00	1,438,007,695.00	1,017,758,170.24	1,337,434,322.00	100,573,373.00	7.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	241,584,628.00	249,287,267.00	197,272,852.99	247,365,517.00	1,921,750.00	0.8%
Classified Support Salaries		2200	159,304,440.00	159,583,474.00	117,146,042.94	173,911,557.00	(14,328,083.00)	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	5,538,139.00	5,574,025.00	4,386,125.53	5,086,705.00	487,320.00	8.7%
Clerical, Technical and Office Salaries		2400	87,255,959.00	91,119,718.00	70,190,437.59	89,517,879.00	1,601,839.00	1.8%
Other Classified Salaries		2900	72,216,396.00	69,738,865.00	34,140,189.40	60,632,679.00	9,106,186.00	13.1%
TOTAL, CLASSIFIED SALARIES			565,899,562.00	575,303,349.00	423,135,648.45	576,514,337.00	(1,210,988.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	104,777,515.00	112,776,369.00	74,088,354.39	95,654,886.00	17,121,483.00	15.2%
PERS		3201-3202	58,408,491.00	58,357,522.00	39,821,556.73	58,700,591.00	(343,069.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	64,076,602.00	67,058,096.00	43,475,084.94	61,852,756.00	5,205,340.00	7.8%
Health and Welfare Benefits		3401-3402	249,358,810.00	253,030,448.00	197,881,580.48	260,303,420.00	(7,272,972.00)	-2.9%
Unemployment Insurance		3501-3502	5,717,769.00	6,052,301.00	4,241,602.05	5,730,987.00	321,314.00	5.3%
Workers' Compensation		3601-3602	16,370,530.00	17,318,723.00	13,380,027.96	0.00	17,318,723.00	100.0%
OPEB, Allocated		3701-3702	110,409,163.00	106,366,948.00	70,359,858.04	91,479,673.00	14,887,275.00	14.0%
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	10,259,465.00	608,885.71	9,436,803.00	822,662.00	8.0%
Other Employee Benefits		3901-3902	0.00	646.00	295,887.58	196,860.00	(196,214.00)	-30373.7%
TOTAL, EMPLOYEE BENEFITS			621,720,715.00	631,220,518.00	444,152,837.88	583,355,976.00	47,864,542.00	7.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	49,959,763.00	42,629,872.00	15,988,446.97	36,187,247.00	6,442,625.00	15.1%
Books and Other Reference Materials		4200	1,890,178.00	4,239,813.00	329,622.93	2,202,034.00	2,037,779.00	48.1%
Materials and Supplies		4300	317,745,241.00	308,738,308.00	94,508,423.72	198,854,694.72	109,883,613.28	35.6%
Noncapitalized Equipment		4400	23,748,891.00	52,125,667.00	26,305,321.52	47,356,919.00	4,768,748.00	9.1%
Food		4700	148,148.00	191,082.00	32,217.58	56,876.00	134,206.00	70.2%
TOTAL, BOOKS AND SUPPLIES			393,492,221.00	407,924,742.00	137,164,032.72	284,657,770.72	123,266,971.28	30.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	49,107,339.00	53,803,759.00	32,699,300.71	283,525,259.00	(229,721,500.00)	-427.0%
Travel and Conferences		5200	12,527,359.00	14,346,754.00	6,527,271.92	10,993,230.00	3,353,524.00	23.4%
Dues and Memberships		5300	33,093.00	181,741.00	102,570.84	125,160.00	56,581.00	31.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,609,258.00	10,543,258.00	4,008,724.90	10,357,050.00	186,208.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,007,712.00	52,944,888.00	26,466,271.77	51,669,167.00	1,275,721.00	2.4%
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	422,314,871.00	228,744,059.82	138,424,119.00	283,890,752.00	67.2%
Communications		5900	2,610,428.00	2,956,359.00	1,879,734.62	3,187,568.00	(231,209.00)	-7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			674,048,968.00	663,580,486.00	300,427,934.58	605,450,843.00	58,129,643.00	8.8%

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)
CAPITAL OUTLAY								
Land		6100	408,093.00	400,202.00	0.00	0.00	400,202.00	100.0%
Land Improvements		6170	29,661.00	400,750.00	584,183.61	897,312.00	(496,562.00)	-123.9%
Buildings and Improvements of Buildings		6200	16,085,631.00	20,729,387.00	3,672,061.17	10,398,154.00	10,331,233.00	49.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	2,789,788.00	3,487,696.00	1,128,064.44	2,631,381.00	856,315.00	24.6%
Equipment		6400	8,524,903.00	5,417,875.00	1,616,955.33	3,794,030.00	1,623,845.00	30.0%
Equipment Replacement		6500	140,780.00	11,302.00	14,157.90	19,561.00	(8,259.00)	-73.1%
TOTAL, CAPITAL OUTLAY			27,978,856.00	30,447,212.00	7,015,422.45	17,740,438.00	12,706,774.00	41.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	144,131,941.00	2,221,163.95	145,763,025.00	(1,631,084.00)	-1.1%
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	144,131,941.00	2,221,163.95	145,763,025.00	(1,631,084.00)	-1.1%
TOTAL, EXPENDITURES			3,768,050,900.00	3,890,615,943.00	2,331,875,210.27	3,550,916,711.72	339,699,231.28	8.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	73,631,326.00	12,084,502.00	1,555,000.00	14,246,463.00	2,161,961.00	17.9%
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	8,374,000.00	10,600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			84,231,326.00	22,684,502.00	9,929,000.00	24,846,463.00	2,161,961.00	9.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	15,954,744.00	2,845,323.00	0.00	0.00	2,845,323.00	100.0%
To: Special Reserve Fund		7612	0.00	0.00	2,763.29	2,763.00	(2,763.00)	New
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	30,000,000.00	1,702,700.00	5.4%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	648.00	38,197.00	37,958.94	37,959.00	238.00	0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,955,392.00	34,586,220.00	30,040,722.23	30,040,722.00	4,545,498.00	13.1%
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	852,451,208.87	716,799,977.75	885,898,245.58	33,447,036.71	3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	(43,410,447.00)	(43,410,447.00)	New
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	(114,527,891.48)	(114,527,891.48)	New
(e) TOTAL, CONTRIBUTIONS			819,031,597.00	852,451,208.87	716,799,977.75	727,959,907.10	(124,491,301.77)	-14.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			887,307,531.00	840,549,490.87	696,688,255.52	722,765,648.10	117,783,842.77	-14.0%

2008-09 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,541,507,311.00	3,566,630,278.00	2,602,960,498.61	3,447,936,187.00	(118,694,091.00)	-3.3%
2) Federal Revenue		8100-8299	830,725,703.00	882,749,206.00	422,441,080.17	763,739,911.00	(119,009,295.00)	-13.5%
3) Other State Revenue		8300-8599	2,169,029,818.00	2,249,095,968.00	1,758,199,300.19	2,056,908,459.00	(192,187,509.00)	-8.5%
4) Other Local Revenue		8600-8799	147,920,567.00	164,414,792.00	107,189,207.11	162,047,306.00	(2,367,486.00)	-1.4%
5) TOTAL, REVENUES			6,689,183,399.00	6,862,890,244.00	4,890,790,086.08	6,430,631,863.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,203,989,459.00	3,271,720,676.00	2,620,898,421.04	3,256,465,876.00	15,254,800.00	0.5%
2) Classified Salaries		2000-2999	998,195,704.00	1,022,489,905.00	838,162,942.61	1,012,113,475.00	10,376,430.00	1.0%
3) Employee Benefits		3000-3999	1,299,673,711.00	1,300,746,418.00	1,078,669,258.67	1,284,881,939.00	15,864,479.00	1.2%
4) Books and Supplies		4000-4999	469,194,168.00	469,443,752.00	178,024,134.23	344,086,505.72	125,357,246.28	26.7%
5) Services and Other Operating Expenditures		5000-5999	817,221,646.00	810,902,810.00	490,952,211.70	754,885,848.00	56,016,962.00	6.9%
6) Capital Outlay		6000-6999	41,025,361.00	47,553,929.00	20,881,301.81	37,422,134.00	10,131,795.00	21.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,242,624.00	4,122,815.00	239,550.00	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)	(195,155.32)	(9,649,111.00)	(2,747,600.00)	22.2%
9) TOTAL, EXPENDITURES			6,827,545,962.00	6,914,583,594.00	5,227,632,664.74	6,684,247,435.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(138,362,563.00)	(51,693,350.00)	(336,842,578.66)	(253,615,572.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	93,826,450.00	62,279,626.00	42,203,619.05	66,716,206.00	4,436,580.00	7.1%
b) Transfers Out		7600-7629	74,219,679.00	87,791,487.00	61,662,663.33	77,397,033.00	10,394,454.00	11.8%
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	(16,512,678.00)	(19,459,044.28)	(9,427,743.00)		

2008-09 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(109,756,609.00)	(68,206,028.00)	(356,301,622.94)	(263,043,315.72)		
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	589,030,245.06		394,192,957.34		
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	205,358,582.73		182,997,888.24		
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	147,170,682.00		122,566,155.00		
c) Undesignated Amount		9790				1,750,763.10		
d) Unappropriated Amount		9790	108,285,706.54	149,622,829.33				

2008-09 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,701,045,114.00	2,725,139,727.00	2,015,868,483.00	2,597,279,908.00	(127,859,819.00)	-4.7%
Charter Schools General Purpose Entitlement - State Aid		8015	32,855,256.00	33,883,610.00	23,330,547.49	29,275,200.00	(4,608,410.00)	-13.6%
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	7,413,841.00	30,020.00	0.4%
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	9,395,278.35	68,056.00	(2,082.00)	-3.0%
County & District Taxes								
Secured Roll Taxes		8041	713,990,916.00	713,990,916.00	458,636,730.06	758,042,133.00	44,051,217.00	6.2%
Unsecured Roll Taxes		8042	39,728,546.00	39,728,546.00	33,799,617.91	42,669,717.00	2,941,171.00	7.4%
Prior Years' Taxes		8043	56,089,610.00	56,089,610.00	68,972,542.52	71,895,285.00	15,805,675.00	28.2%
Supplemental Taxes		8044	33,030,977.00	33,030,977.00	13,795,834.83	10,062,867.00	(22,968,110.00)	-69.5%
Education Revenue Augmentation Fund (ERAF)		8045	(10,907,781.00)	(10,907,781.00)	26,175,509.03	(36,303,210.00)	(25,395,429.00)	232.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,100,000.00	2,100,000.00	558,252.38	3,560,526.00	1,460,526.00	69.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,495,594.15	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	2,657,735,310.26	3,488,146,478.00	(112,364,086.00)	-3.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(198,586,873.00)	(201,277,779.00)	(152,070,110.00)	(191,888,630.00)	9,389,149.00	-4.7%
Continuation Education ADA Transfer	2200	8091	15,580,550.00	15,791,106.00	12,608,253.00	17,050,934.00	1,259,828.00	8.0%
Community Day Schools Transfer	2430	8091	6,971,043.00	7,021,863.00	4,369,748.00	4,665,086.00	(2,356,777.00)	-33.6%
Special Education ADA Transfer	6500	8091	176,035,280.00	178,464,810.00	135,092,109.00	170,172,610.00	(8,292,200.00)	-4.6%
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	720,247.53	24,004,895.00	(3,181,701.00)	-11.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(61,066,882.00)	(61,066,882.00)	(55,495,059.18)	(64,215,186.00)	(3,148,304.00)	5.2%
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	2,602,960,498.61	3,447,936,187.00	(118,694,091.00)	-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	88,744,899.00	117,972,898.00	5,981,442.00	5.3%
Special Education Discretionary Grants		8182	19,196,898.00	20,370,923.00	10,452,824.23	18,564,698.00	(1,806,225.00)	-8.9%
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	2,592,357.00	379,314.38	2,520,893.00	(71,464.00)	-2.8%
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	647,059,531.00	289,137,072.12	543,327,452.00	(103,732,079.00)	-16.0%

2008-09 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	9,611,397.00	9,928,995.00	3,118,614.52	8,966,440.00	(962,555.00)	-9.7%
Safe and Drug Free Schools	3700-3799	8290	8,760,653.00	7,625,347.00	3,045,279.93	5,700,342.00	(1,925,005.00)	-25.2%
JTPA / WIA	5600-5625	8290	1,361,503.00	1,533,419.00	372,385.99	1,363,110.00	(170,309.00)	-11.1%
Other Federal Revenue	All Other	8290	76,873,037.00	81,647,178.00	27,190,690.00	65,324,078.00	(16,323,100.00)	-20.0%
TOTAL, FEDERAL REVENUE			830,725,703.00	882,749,206.00	422,441,080.17	763,739,911.00	(119,009,295.00)	-13.5%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	69,641,287.00	70,710,865.00	36,580,095.00	57,954,818.00	(12,756,047.00)	-18.0%
Prior Years	0000	8319	0.00	0.00	5,387,237.00	(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	2,544,414.00	3,212,414.00	(839,971.00)	-20.7%
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	52,987,349.00	57,509,430.00	(10,986,122.00)	-16.0%
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	301,377,346.70	381,328,142.00	(6,636,715.00)	-1.7%
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	3,958,292.00	4,578,354.00	(1,415,943.00)	-23.6%
Home-to-School Transportation	7230	8311	42,161,129.00	45,092,117.00	38,977,625.00	45,092,117.00	0.00	0.0%
School Improvement Program	7260-7265	8311	2,608,641.00	3,553,437.00	3,575,896.85	2,059,516.00	(1,493,921.00)	-42.0%
Economic Impact Aid	7090-7091	8311	164,355,563.00	158,394,098.00	126,716,518.50	158,394,098.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	46,821,844.00	50,076,839.00	43,286,419.00	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	70,990,172.63	60,057,686.00	(11,842,314.00)	-16.5%
Class Size Reduction, K-3		8434	183,233,736.00	195,851,628.00	131,778,996.00	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	3,167,785.25	3,341,448.00	(726,008.00)	-17.8%
Child Nutrition Programs		8520	0.00	352,277.00	0.00	176,138.00	(176,139.00)	-50.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	97,003,809.00	97,003,809.00	42,079,346.36	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	5,636,980.00	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	6,186,941.00	6,608,853.00	1,583,538.65	1,572,406.00	(5,036,447.00)	-76.2%
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	255,968.14	186,175.00	92,097.00	97.9%
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	3,653,785.00	823,788.76	2,156,762.00	(1,497,023.00)	-41.0%
Healthy Start	6240-6245	8590	341,314.00	421,964.00	346,963.90	170,687.00	(251,277.00)	-59.5%
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%

2008-09 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
School Community Violence Prevention Grant	7391	8590	958,590.00	1,677,566.00	163,191.88	814,727.00	(862,839.00)	-51.4%
Teacher Credentialing Block Grant	7392	8590	11,534,452.00	12,880,344.00	6,888,817.00	12,880,344.00	0.00	0.0%
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	521,209,993.00	485,963,337.00	(88,754,762.00)	-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	144,872,100.00	144,872,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	157,264,449.00	164,234,974.00	101,834,294.57	150,816,308.00	(13,418,666.00)	-8.2%
TOTAL, OTHER STATE REVENUE			2,169,029,818.00	2,249,095,968.00	1,758,199,300.19	2,056,908,459.00	(192,187,509.00)	-8.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
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	184,363.84	184,364.00	32,364.00	21.3%
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	5,062,881.05	7,750,000.00	(2,015,000.00)	-20.6%
Interest		8660	44,609,091.00	44,609,091.00	22,506,070.15	40,365,607.00	(4,243,484.00)	-9.5%
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	515,835.00	515,835.00	47,176.20	47,176.00	(468,659.00)	-90.9%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	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	7,983,351.33	10,617,969.00	2,531,826.00	31.3%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	1,000.00	0.00	5,335.00	4,335.00	433.5%
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	100,893,344.00	71,109,609.63	102,770,976.00	1,877,632.00	1.9%
Tuition		8710	305,879.00	305,879.00	295,277.00	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 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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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	164,414,792.00	107,189,207.11	162,047,306.00	(2,367,486.00)	-1.4%
TOTAL, REVENUES			6,689,183,399.00	6,862,890,244.00	4,890,790,086.08	6,430,631,863.00	(432,258,381.00)	-6.3%

2008-09 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,506,221,283.00	2,535,686,404.00	2,078,841,242.33	2,521,534,206.00	14,152,198.00	0.6%
Certificated Pupil Support Salaries		1200	268,068,403.00	278,382,345.00	216,901,189.47	275,760,759.00	2,621,586.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	330,967,373.00	346,808,930.00	253,475,244.49	357,326,897.00	(10,517,967.00)	-3.0%
Other Certificated Salaries		1900	98,732,400.00	110,842,997.00	71,680,744.75	101,844,014.00	8,998,983.00	8.1%
TOTAL, CERTIFICATED SALARIES			3,203,989,459.00	3,271,720,676.00	2,620,898,421.04	3,256,465,876.00	15,254,800.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	245,648,133.00	253,820,031.00	200,970,827.02	252,126,489.00	1,693,542.00	0.7%
Classified Support Salaries		2200	330,144,482.00	346,878,213.00	284,211,014.35	358,187,203.00	(11,308,990.00)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	21,943,131.00	21,668,443.00	18,639,955.94	22,099,436.00	(430,993.00)	-2.0%
Clerical, Technical and Office Salaries		2400	285,279,973.00	287,985,960.00	262,152,758.62	286,198,557.00	1,787,403.00	0.6%
Other Classified Salaries		2900	115,179,985.00	112,137,258.00	72,188,386.68	93,501,790.00	18,635,468.00	16.6%
TOTAL, CLASSIFIED SALARIES			998,195,704.00	1,022,489,905.00	838,162,942.61	1,012,113,475.00	10,376,430.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	254,991,516.00	260,624,179.00	196,476,681.48	246,201,454.00	14,422,725.00	5.5%
PERS		3201-3202	114,833,202.00	113,666,944.00	99,667,873.29	113,457,896.00	209,048.00	0.2%
OASDI/Medicare/Alternative		3301-3302	120,135,910.00	124,104,554.00	102,665,779.78	121,390,301.00	2,714,253.00	2.2%
Health and Welfare Benefits		3401-3402	494,250,812.00	503,001,990.00	469,594,724.52	571,249,317.00	(68,247,327.00)	-13.6%
Unemployment Insurance		3501-3502	12,611,041.00	12,781,465.00	10,540,865.40	12,761,241.00	20,224.00	0.2%
Workers' Compensation		3601-3602	36,129,502.00	36,609,287.00	31,645,637.30	0.00	36,609,287.00	100.0%
OPEB, Allocated		3701-3702	245,700,854.00	231,278,699.00	167,173,006.58	201,203,905.00	30,074,794.00	13.0%
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	18,678,504.00	608,802.74	17,981,723.00	696,781.00	3.7%
Other Employee Benefits		3901-3902	0.00	796.00	295,887.58	636,102.00	(635,306.00)	-79812.3%
TOTAL, EMPLOYEE BENEFITS			1,299,673,711.00	1,300,746,418.00	1,078,669,258.67	1,284,881,939.00	15,864,479.00	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	57,697,713.00	52,446,894.00	25,136,180.67	48,494,676.00	3,952,218.00	7.5%
Books and Other Reference Materials		4200	2,913,006.00	5,292,406.00	841,489.03	2,934,196.00	2,358,210.00	44.6%
Materials and Supplies		4300	374,806,618.00	347,080,243.00	122,904,577.19	238,449,605.72	108,630,637.28	31.3%
Noncapitalized Equipment		4400	33,604,207.00	64,411,828.00	29,098,789.41	54,133,462.00	10,278,366.00	16.0%
Food		4700	172,624.00	212,381.00	43,097.93	74,566.00	137,815.00	64.9%
TOTAL, BOOKS AND SUPPLIES			469,194,168.00	469,443,752.00	178,024,134.23	344,086,505.72	125,357,246.28	26.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	49,107,339.00	53,803,759.00	32,699,300.71	283,868,782.00	(230,065,023.00)	-427.6%
Travel and Conferences		5200	16,581,833.00	19,825,913.00	11,282,004.82	13,157,137.00	6,668,776.00	33.6%
Dues and Memberships		5300	492,334.00	648,916.00	552,084.33	566,425.00	82,491.00	12.7%
Insurance		5400-5450	23,274,334.00	22,624,334.00	4,352,571.00	23,623,900.00	(999,566.00)	-4.4%
Operations and Housekeeping Services		5500	92,910,475.00	95,123,038.00	79,882,548.55	95,106,013.00	17,025.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,340,475.00	100,730,809.00	55,634,153.16	85,993,499.00	14,737,310.00	14.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	532,356,160.00	496,655,071.00	290,589,112.04	230,520,130.00	266,134,941.00	53.6%
Communications		5900	19,158,696.00	21,490,970.00	15,960,437.09	22,049,962.00	(558,992.00)	-2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			817,221,646.00	810,902,810.00	490,952,211.70	754,885,848.00	56,016,962.00	6.9%

2008-09 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	751,563.00	823,672.00	41,086.46	42,211.00	781,461.00	94.9%
Land Improvements		6170	116,699.00	522,168.00	889,543.78	1,242,520.00	(720,352.00)	-138.0%
Buildings and Improvements of Buildings		6200	25,882,712.00	33,897,364.00	15,104,849.91	26,514,511.00	7,382,853.00	21.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	2,789,788.00	3,487,696.00	1,128,064.44	2,631,381.00	856,315.00	24.6%
Equipment		6400	10,785,095.00	8,430,003.00	3,679,845.07	6,938,328.00	1,491,675.00	17.7%
Equipment Replacement		6500	699,504.00	393,026.00	37,912.15	53,183.00	339,843.00	86.5%
TOTAL, CAPITAL OUTLAY			41,025,361.00	47,553,929.00	20,881,301.81	37,422,134.00	10,131,795.00	21.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	239,550.00	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	239,550.00	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)	(195,155.32)	(9,649,111.00)	(2,747,600.00)	22.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,996,711.00)	(12,396,711.00)	(195,155.32)	(9,649,111.00)	(2,747,600.00)	22.2%
TOTAL, EXPENDITURES			6,827,545,962.00	6,914,583,594.00	5,227,632,664.74	6,684,247,435.72	230,336,158.28	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	83,226,450.00	21,679,626.00	3,829,619.05	26,116,206.00	4,436,580.00	20.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,600,000.00	40,600,000.00	38,374,000.00	40,600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			93,826,450.00	62,279,626.00	42,203,619.05	66,716,206.00	4,436,580.00	7.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	15,954,744.00	2,852,823.00	0.00	0.00	2,852,823.00	100.0%
To: Special Reserve Fund		7612	388,541.00	0.00	2,763.29	2,763.00	(2,763.00)	New
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	30,000,000.00	1,702,700.00	5.4%
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	43,235,964.00	31,659,900.04	37,394,270.00	5,841,694.00	13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,219,679.00	87,791,487.00	61,662,663.33	77,397,033.00	10,394,454.00	11.8%
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	(16,512,678.00)	(19,459,044.28)	(9,427,743.00)	(7,084,935.00)	-42.9%

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

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The \$118.7 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 \$119.0 million than budgeted mainly because of the \$121.1 million projected under spending in specially funded programs (SFP), \$3.6 million in unimplemented grants as of April 30, 2009, partially offset by the \$5.7 million net increase in various revenues.
- A-3 Of the \$192.2 million estimated lower than budgeted Other State Revenues, approximately \$158.0 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, \$8.9 million in under spent grants that are carried over into 2009-10, and net decrease of \$14.0 million in various state revenues.
- A-4 The \$2.4 million lower Other Local Revenues is primarily due to projected under spending in specially funded programs of \$2.1 million, and net decrease in various local sources of \$0.3 million.

Expenditures

- B-1 The projected under-expenditure in Certificated Salaries is primarily due to lower projected expenditures for teacher, other certificated and administrative personnel salaries in regular programs, partially offset by increased spending in SFP programs and supervisor salaries in regular programs.
- B-2 The projected under-expenditure in Classified Salaries is primarily due to lower projected expenditures for other classified salaries, partially offset by over-expenditure for maintenance and operations and transportation salaries in regular programs.
- B-3 The projected under-expenditure in Employee Benefits is primarily due to lower workers' compensation, STRS, and retiree benefit contributions, partially offset by higher contributions for health and welfare benefits in regular programs. This under-expenditure is augmented by decreased spending in SFP programs. The projected under spending in SFP programs will be carried over to FY 2009-10.

Continued

- B-4 The projected under-expenditure in Books and Supplies is mainly due to projected underspending in SFP programs, partially offset by projected increases in instructional materials and supplies in regular programs. 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 lower rentals, leases and repairs, other services and operating expenditures, and personal service contracts for instructional consultants in regular programs. 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, equipment, and books and media in regular programs as well as decreased projected spending in SFP programs. 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 \$4.4 million increase in the Interfund Transfers In represents higher than anticipated expenditures for the BTS (Business Tools for Schools) project that is funded from the Special Reserve 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.

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

REVENUES

The revenue estimates do not reflect the May revise reduction to the revenue limit, and the ARRA (American Recovery and Reinvestment Act of 2009) funding for Title I, IDEA and Fiscal Stabilization.

REVENUE LIMIT

Revenue Limit ADA

Due to declining enrollment, the prior year Second Principal Apportionment (P-2) 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 third interim as more current ADA information became available.

	<i>2nd Interim</i>	<i>3rd Interim</i>	<i>3rd vs 2nd</i>
Prior Year P-2 ADA (includes annual Ext. Yr Sp. Ed. ADA)	599,867.24	599,858.94	(8.30)
Net shift from PY District ADA to CY Charter ADA	8,080.00	8,017.00	(63.00)
Total PY P-2 ADA	591,787.24	591,841.94	54.70
Annual ADA	4,430.01	4,441.32	11.31
Revenue Limit ADA	596,217.25	596,283.26	66.01
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	3,102.72	3,019.61	(83.11)
TOTAL REVENUE LIMIT ADA	599,319.97	599,302.87	(17.10)

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 third interim, the equivalent general purpose entitlement of the conversion Charters ADA of 3,019.61 is estimated at \$20,502,067, and is shown as a reduction to the state aid portion of the revenue limit.

Base Revenue Limit Per ADA

The 3rd interim is based on the same rates used in the 2nd interim. 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>2nd Interim</i>	<i>3rd Interim</i>	<i>Increase (Decrease)</i>
Base Revenue Limit per ADA (prior year)	\$ 5,796.56	\$ 5,796.56	\$ -
Statutory COLA (5.66%)	329.00	329.00	-
Equalization	-	-	-
Total Base Revenue Limit per ADA before Deficit	\$ 6,125.56	\$ 6,125.56	\$ -
Deficit Factor	0.92156	0.92156	-
Total Base Revenue Limit per ADA, Deficit	\$ 5,645.07	\$ 5,645.07	\$ -

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

Local Property Taxes

For property taxes, the 2008-09 First Principal Taxes report is used in the second interim and the 2008-09 Second Principal Taxes report is used in the 3rd interim.

	<i>2nd Interim</i>	<i>3rd Interim</i>	<i>Increase (Decrease)</i>
Property Taxes	\$ 803,376,783	\$ 853,848,689	\$ 50,471,906

Supplemental Instructional Programs

The estimates were based on FY 2007-08 funding reduced by 15.4%

	2007-08 Funding	15.4% Reduction	2008-09 Estimates
K-12 Core	4,480,251	84.60%	3,790,292
Remedial 7-12	47,305,952	84.60%	40,020,835
Retained 2-9	16,718,311	84.60%	14,143,691

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

These are the same rates used in the second interim.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
THIRD 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.

Other Federal Revenues (8290)

Most of the federal revenues are grants that are subject to deferred revenues, and therefore the revenue estimates were based on historical trend of expenditures. Listed below are some of these grants:

DESCRIPTION	2nd Interim	3rd Interim	Increase (Decrease)
3010 NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	\$ 390,013,163	\$ 390,017,416	\$ 4,253
4035 NCLB: Title II, Part A, Teacher Quality	\$ 62,018,674	\$ 62,020,249	\$ 1,575
4124 NCLB: Title IV, Part B, 21st Century Community Learning Centers Program	\$ 26,656,057	\$ 24,635,070	\$ (2,020,987)
4203 NCLB: Title III, Limited English Proficient (LEP) Student Program	\$ 24,373,530	\$ 24,344,400	\$ (29,130)
5810 OTHER FEDERAL	\$ 24,575,217	\$ 23,293,181	\$ (1,282,036)
3030 NCLB: Title I, Part B, Reading First Program	\$ 20,610,377	\$ 18,875,872	\$ (1,734,505)
3185 Program Improvement LEA Corrective Action	\$ 10,023,851	\$ 10,297,057	\$ 273,206
3550 Vocational Programs:Voc & Applied Tech Secondary II	\$ 8,722,233	\$ 8,966,440	\$ 244,207
5455 Child Nutrition: Nutrition Education	\$ 7,421,223	\$ 7,421,225	\$ 2
3710 IASA:TIV Drug Free Schools	\$ 5,615,542	\$ 5,700,342	\$ 84,800

Other State Revenues (8590)

Projections for most of the state categorical revenues are based on known grants, entitlements, funding schedules or actual apportionments as of April 30, 2009. No COLA is included in the estimates. The 15.4% budget reduction is reflected in the Tier II and Tier III programs.

Below are some of these programs and the basis of the 3rd interim projections.

DESCRIPTION	2nd Interim	3rd Interim	Increase (Decrease)	Basis	15.4% Reduction
6760 Arts And Music Block Grant	\$9,537,770	\$9,537,770	\$0	2007-08 CBEDs K-12=643,227 x \$16.78	(\$1,255,579)
7080 Grade 7-12 School Counselors	\$17,125,704	\$17,125,704	\$0	2007-08 CBEDS Gr 7-12=291,231 x \$69	(\$2,969,235)
6405 School Safety & Violence Prevention, Grades 8-12	\$8,102,074	\$8,102,074	\$0	CDE, FY 2007-08 decreased by .52% rate of decline in statewide ADA, no COLA	(\$1,600,659)
6500 Special Education - Mental Health	\$3,039,185	\$3,039,185	\$0	2008-09 estimated P2 ADA=638,897.02 x \$5.204886103.	
7400 Quality Education Investment Act(QEIA)	\$144,872,100	\$144,872,100	\$0	CDE, Notice of apportionment	
7390 Pupil Retention Blockk Grant-AB825	\$4,472,925	\$4,472,925	\$0	CDE, FY 2007-08 decreased by .52% rate of decline in statewide ADA, no COLA	(\$814,220)

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

DESCRIPTION	2nd Interim	3rd Interim	Increase (Decrease)	Basis	15.4% Reduction
7393 Professional Development Block Grant-AB825	\$24,557,147	\$24,557,147	\$0	CDE, FY 2007-08 decreased by .52% rate of decline in statewide ADA, no COLA	(\$4,470,213)
7395 Sch & Lib Imprv Blck Grt-AB825	\$46,096,600	\$46,096,600	\$0	CDE, FY 2007-08 decreased by .52% rate of decline in statewide ADA, no COLA	(\$8,391,107)
7156 Instructional Material Block Grant	\$37,710,654	\$37,710,654	\$0	CDE, based Oct 2007 K-12 enr=642,202 x rate=69.41	(\$6,864,587)
7055 CAHSEE Intensive Instr & Srvs	\$6,426,471	\$6,426,471	\$0	CDE, Notice of apportionment	(\$1,169,830)
7271 California Peer Assistance & Review Program for Teacher	\$2,744,561	\$2,744,561	\$0	FY 2007-08 decreased by .52% rate of decline in statewide ADA, no COLA	(\$499,601)
6286 English Language Acquisition Program, Teacher Training & Student Assistance	\$7,220,374	\$7,220,374	\$0	2007-08 CBEDS Gr 4-8=76,298 x PY rate of \$100 reduced by .52%	(\$362,290)
7394 Targeted Instructional Improvement Block Grant	\$486,389,994	\$485,963,337	(\$426,657)	Total entitlement of \$576,197,798 less \$1,500,000 for independent charters	(\$88,734,461)
0000 Multitrack Year-Round	\$60,057,686	\$60,057,686	\$0	FY 2007-08 = \$89,201,549.76 x 80%. Grant amount is reduced by 20% starting with FY 2008-09.	(\$11,303,554)
7258 High Priority Schools Grant Program	\$16,691,872	\$15,738,265	(\$953,607)	Projected 100% of allocation, grant will end in 2009.	
7392 Teacher Credentialing Block Grant	\$10,893,694	\$12,880,344	\$1,986,650	Estimates are based on historical trend of expenditures.	
7268 High Priority Schools: SALT and Corrective Action	\$3,591,389	\$3,998,894	\$407,505		
7220 Partnership Academies Program	\$4,760,689	\$4,517,568	(\$243,121)		
6010 After School Education and Safety (ASES)	\$71,969,603	\$73,003,186	\$1,033,583		

Flexibility Transfers (SBX3 4)

Flexibility transfers as authorized under SBX3 4 is estimated to free up \$157.9 million restricted resources as unrestricted. Of this amount, \$70.7 million is designated to fund ongoing programs in 2009-10 and \$87.2 million is used towards addressing the budget deficit in 2008-09.

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.

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

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for 2008-09 are based on actual expenditures through April 30, 2009, and the remaining two months are 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.

EMPLOYEE BENEFITS

Health and welfare benefit costs are not expected to increase by more than ten 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.	0.000%	
PARS	3.750%	

DEFERRED MAINTENANCE CONTRIBUTION

The deferred maintenance contribution is projected to be \$30,000,000.

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is expected to be \$207,052,969, while total maintenance expenditures are projected to be \$226,688,561.

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 \$2,955,659 in Fund 01. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$26,956,310 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 \$394.2 million, which is \$263.0 million lower than the ending balance in 2007-08. The lower revenues resulting from the revenue limit deficit and cuts in the categorical programs are the main reasons for the deficit spending.

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	402,700.19	410,714.12	789.67	0%
2. Special Education	19,479.09	19,586.64	19,664.48	19,369.60	(217.04)	-1%
HIGH SCHOOL						
3. General Education	155,887.21	155,816.27	158,991.76	154,626.78	(1,189.49)	-1%
4. Special Education	11,686.24	11,750.77	10,898.96	11,450.83	(299.94)	-3%
COUNTY SUPPLEMENT						
5. County Community Schools	110.62	110.62	120.29	120.29	9.67	9%
6. Special Education	0.00	0.00	1.64	1.64	1.64	0%
7. TOTAL, K-12 ADA	597,104.68	597,188.75	592,377.32	596,283.26	(905.49)	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	22,976.30	18,571.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	7,996.95	7,996.75	8,014.85	7,956.16	(40.59)	-1%
11. Adults Enrolled, State Apportioned	67,720.93	67,720.93	66,200.27	67,326.73	(394.20)	-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	23.46	41.11	(3.01)	-7%
13. TOTAL, CLASSES FOR ADULTS	75,762.00	75,761.80	74,238.58	75,324.00	(437.80)	-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	689,592.20	690,178.26	(1,343.29)	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	10,196,867.00	10,196,867.00	7,120,493.00	10,196,867.00	0.00	0%
17. High School	8,337,146.00	8,337,146.00	6,770,020.00	8,337,146.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	18,534,013.00	18,534,013.00	13,890,513.00	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	189.69	189.69	(43.67)	-19%
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	1,339.29	1,339.29	95.16	8%
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 RL)	2,959.43	3,048.02	3,019.61	3,019.61	(28.41)	-1%
b. All Other Block Grant Funded Charters	53,696.83	51,720.54	52,068.70	52,068.70	348.16	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	55,088.31	55,088.31	319.75	1%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	2,394,712.00	2,394,712.00	2,394,712.00	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	599,302.87
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,675,728,709.65	3,676,786,348.84	3,671,065,688.36
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	20,536,010.00
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	12,689,621.00
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	3,704,291,319.36
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	3,413,726,708.27
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	11,137,108.00	11,137,108.00	13,161,464.00
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	27,986,463.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	768,775.00	768,775.00	3,981,568.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(16,049,488.00)	(16,049,488.00)	(10,843,431.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,493,267,120.80	3,518,153,969.13	3,402,883,277.27

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	853,848,689.00
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	3,560,526.13
28. Less: Charter Schools In-lieu Taxes	0124	70,549,277.00	70,549,277.00	73,001,133.59
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	770,937,950.00	770,937,950.00	784,413,416.54
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	20,642,746.00	21,430,619.00	20,502,067.00
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	2,597,967,793.73
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	641,310.00	645,674.00	687,885.00
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)	(687,885.00)
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	2,597,279,908.73

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311)				
43. Core Academic Program	9001	2,802,374.00	4,326,471.00	3,790,292.00
44. California High School Exit Exam	9002	47,976,357.00	47,976,357.00	40,020,835.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	18,862,556.00	18,408,037.00	14,143,691.00
46. Apprenticeship Funding	9006	3,068,500.00	3,268,760.00	2,764,880.00
47. Community Day School Additional Funding	9007	3,531,563.00	4,052,385.00	3,212,414.00

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
	April						
A. BEGINNING CASH	9110	836,286,000.00	766,156,000.00	710,898,000.00	525,806,000.00	1,380,202,000.00	1,267,085,000.00
B. RECEIPTS							
Revenue Limit Sources	8020-8079	30,232,000.00	55,528,000.00			(5,809,000.00)	400,835,000.00
Property Taxes	8010-8019	207,641,000.00	352,389,000.00	388,468,000.00	132,234,000.00	210,589,000.00	213,202,000.00
Principal Apportionment	8080-8099	(452,000.00)	(6,803,000.00)		(12,566,000.00)	(5,039,000.00)	(4,661,000.00)
Miscellaneous Funds	8100-8299	7,465,000.00	83,758,000.00	13,942,000.00	57,819,000.00	20,871,000.00	188,843,000.00
Federal Revenue	8300-8599	151,112,000.00	162,916,000.00	37,404,000.00	761,289,000.00	76,420,000.00	139,650,000.00
Other State Revenue	8600-8799	4,541,000.00	11,143,000.00	3,960,000.00	7,740,000.00	3,672,000.00	38,480,000.00
Other Local Revenue	8910-8929	(43,279,000.00)	236,189,000.00	134,858,000.00	(324,928,000.00)	1,023,391,000.00	(50,000,000.00)
Interfund Transfers In	8930-8979						
All Other Financing Sources							
Other Receipts/Non-Revenue		806,189,000.00	235,781,000.00	276,501,000.00	337,598,000.00	324,397,000.00	149,858,000.00
TOTAL RECEIPTS		1,163,449,000.00	1,130,901,000.00	855,133,000.00	959,286,000.00	1,648,492,000.00	1,076,207,000.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	481,482,000.00	609,166,000.00	519,974,000.00	460,135,000.00	462,050,000.00	566,646,000.00
Classified Salaries	2000-2999						
Employee Benefits	3000-3999						
Books, Supplies and Services	4000-5999	228,083,000.00	130,046,000.00	134,062,000.00	143,976,000.00	117,261,000.00	155,013,000.00
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		222,577,000.00	167,853,000.00	190,704,000.00	252,648,000.00	188,946,000.00	132,583,000.00
D. PRIOR YEAR TRANSACTIONS		1,233,579,000.00	1,186,159,000.00	1,040,225,000.00	104,890,000.00	1,761,609,000.00	854,262,000.00
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)		(70,130,000.00)	(55,258,000.00)	(185,092,000.00)	854,396,000.00	(113,117,000.00)	221,945,000.00
F. ENDING CASH (A + E)		766,156,000.00	710,898,000.00	525,806,000.00	1,380,202,000.00	1,267,085,000.00	1,489,030,000.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	April 9110	1,489,030,000.00	1,533,000,000.00	1,561,426,000.00	1,142,339,000.00	995,509,000.00	663,834,000.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	88,488,000.00	46,015,000.00	2,115,000.00	262,744,000.00	9,029,000.00	3,266,000.00		892,443,000.00
Principal Apportionment	8010-8019	210,588,000.00	206,708,000.00	157,177,000.00	187,344,000.00	172,533,000.00			2,438,873,000.00
Miscellaneous Funds	8080-8099	(4,865,000.00)	(10,453,000.00)	(4,514,000.00)	(5,219,000.00)	158,000.00			(54,414,000.00)
Federal Revenue	8100-8299	42,780,000.00	46,137,000.00	19,630,000.00	23,920,000.00	242,359,000.00	15,481,000.00		763,005,000.00
Other State Revenue	8300-8599	176,854,000.00	192,590,000.00	110,708,000.00	172,610,000.00	50,792,000.00	24,616,000.00		2,056,961,000.00
Other Local Revenue	8600-8799	9,786,000.00	4,409,000.00	5,930,000.00	11,757,000.00	42,027,000.00	18,458,000.00		161,903,000.00
Interfund Transfers In	8910-8929	30,000,000.00		7,632,000.00	742,000.00	0.00	117,864,000.00		1,132,469,000.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue		448,313,000.00	291,644,000.00	227,643,000.00	462,487,000.00	338,527,000.00	404,861,000.00		4,303,899,000.00
TOTAL RECEIPTS		1,001,944,000.00	777,050,000.00	526,321,000.00	1,116,385,000.00	855,425,000.00	584,546,000.00	0.00	11,695,139,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	443,170,000.00	394,518,000.00	627,545,000.00	532,619,000.00	452,318,000.00	468,113,000.00		6,017,736,000.00
Classified Salaries	2000-2999								0.00
Employee Benefits	3000-3999								0.00
Books, Supplies and Services	4000-5999	130,008,000.00	151,596,000.00	148,367,000.00	141,661,000.00	159,021,000.00	112,539,000.00		1,751,633,000.00
Capital Outlay	6000-6599								0.00
Other Outgo	7000-7499	31,145,000.00	3,518,000.00	4,816,000.00	0.00	0.00	87,200,000.00		1,144,198,000.00
Interfund Transfers Out	7600-7629								15,000,000.00
All Other Financing Uses	7630-7699								
Other Disbursements/		353,651,000.00	198,992,000.00	164,680,000.00	588,935,000.00	560,761,000.00	293,140,000.00		3,315,470,000.00
Non Expenditures		957,974,000.00	748,624,000.00	945,408,000.00	1,263,215,000.00	1,187,100,000.00	960,992,000.00	0.00	12,244,037,000.00
TOTAL DISBURSEMENTS									
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)		43,970,000.00	28,426,000.00	(419,087,000.00)	(146,830,000.00)	(331,675,000.00)	(376,446,000.00)	0.00	(548,898,000.00)
F. ENDING CASH (A + E)		1,533,000,000.00	1,561,426,000.00	1,142,339,000.00	995,509,000.00	663,834,000.00	287,388,000.00		
G. ENDING CASH, PLUS ACCRUALS									287,388,000.00

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

RECEIPTS	Revenues and other receipts are primarily based on 2008-09 actuals to April 2009 and projected forward based on scheduled release of apportionments and property taxes, as well as expected receipt of various categorical programs. Half of the February 2009 revenue limit and K-3 CSR apportionment 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 April 2009.
SALARIES & BENEFITS	Totals consist of current year-to-date actuals to April 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 and projected lower workers' compensation contribution for the fiscal year.
SERVICES, SUPPLIES & EQUIPMENT	Projected totals are based on 2008-09 actuals to April 2009 and 2007-08 prior years actual. It also includes a decrease in capital outlay expenditures to reflect the use of unspent proceeds from Certificates of Participation in the Special Reserve fund.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available 2008-09 data plus a projected increase in Interfund Transfers In due for the Tier 3 flexibility transfers. 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	3,256,047,557.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,125.56	4.26%	6,386.56	0.70%	6,431.56
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		599,302.87	-1.35%	591,214.88	-3.35%	571,435.20
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,671,065,688.36	2.85%	3,775,829,304.01	-2.66%	3,675,219,774.91
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		33,225,631.00	3.31%	34,324,507.00	2.03%	35,022,369.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		3,704,291,319.36	2.86%	3,810,153,811.01	-2.62%	3,710,242,143.91
f. Deficit Factor (Form RLI, line 16)		0.92156	-4.99%	0.87553	0.00%	0.87553
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		3,413,726,708.27	-2.28%	3,335,903,966.15	-2.62%	3,248,428,304.26
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		21,735,899.73	-15.10%	18,452,723.00	-8.44%	16,894,681.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(191,888,630.00)	4.75%	(200,999,624.16)	-1.70%	(197,577,417.26)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		12,473,579.00	-15.15%	10,584,156.00	0.21%	10,606,007.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		3,256,047,557.00	-2.83%	3,163,941,220.99	-2.71%	3,078,351,575.00
2. Federal Revenues	8100-8299	18,412,100.00	-1.60%	18,118,011.00	1.36%	18,364,302.00
3. Other State Revenues	8300-8599	408,825,711.00	-19.35%	329,722,026.00	-3.64%	317,706,632.00
4. Other Local Revenues	8600-8799	124,954,768.00	-29.08%	88,614,739.00	-15.38%	74,983,759.00
5. Other Financing Sources	8900-8999	(684,837,080.10)	19.39%	(817,604,872.50)	-2.07%	(800,676,605.50)
6. Total (Sum lines A1k thru A5)		3,123,403,055.90	-10.91%	2,782,791,124.49	-3.38%	2,688,729,662.50
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				1,919,031,554.00		1,730,837,740.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(188,193,814.00)		(15,793,017.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,919,031,554.00	-9.81%	1,730,837,740.00	-0.91%	1,715,044,723.00
2. Classified Salaries						
a. Base Salaries				435,599,138.00		388,003,344.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(47,595,794.00)		(17,283,920.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	435,599,138.00	-10.93%	388,003,344.00	-4.45%	370,719,424.00
3. Employee Benefits	3000-3999	701,525,963.00	8.77%	763,060,554.00	1.66%	775,731,579.00
4. Books and Supplies	4000-4999	59,428,735.00	1.06%	60,056,444.00	0.41%	60,301,612.00
5. Services and Other Operating Expenditures	5000-5999	149,435,005.00	21.24%	181,168,861.00	-11.43%	160,464,789.00
6. Capital Outlay	6000-6999	19,681,696.00	-0.69%	19,545,730.00	31.32%	25,667,098.00
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	(155,412,136.00)	-40.85%	(91,929,865.00)	-30.53%	(63,866,429.00)
9. Other Financing Uses	7600-7699	47,356,311.00	-7.23%	43,934,180.00	0.26%	44,050,055.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,180,687,035.00	-2.58%	3,098,717,757.00	-0.21%	3,092,153,620.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(57,283,979.10)		(315,926,632.51)		(403,423,957.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		266,239,598.20		208,955,619.10		(106,971,013.41)
2. Ending Fund Balance (Sum lines C and D1)		208,955,619.10		(106,971,013.41)		(510,394,970.91)
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		66,035,749.00		66,056,362.00
c. Fund Balance Designations	9775, 9780	121,523,041.00		75,015,303.00		96,733,740.00
d. Undesignated/Unappropriated Balance	9790	1,750,763.10		(261,321,932.41)		(686,484,939.91)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		208,955,619.10		(106,971,013.41)		(510,394,970.91)

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		66,035,749.00		66,056,362.00
b. Undesignated/Unappropriated Amount	9790	1,750,763.10		(261,321,932.41)		(686,484,939.91)
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		74,132,711.10		(195,286,183.41)		(620,428,577.91)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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	191,888,630.00	4.75%	200,999,624.00	-1.70%	197,577,418.00
2. Federal Revenues	8100-8299	745,327,811.00	9.57%	816,690,386.00	1.88%	832,051,921.00
3. Other State Revenues	8300-8599	1,648,082,748.00	-4.60%	1,572,326,687.00	-0.47%	1,564,972,700.00
4. Other Local Revenues	8600-8799	37,092,538.00	-48.56%	19,080,210.00	-2.12%	18,676,608.00
5. Other Financing Sources	8900-8999	752,806,370.10	15.74%	871,326,386.50	-0.58%	866,275,788.50
6. Total (Sum lines A1 thru A5)		3,375,198,097.10	3.12%	3,480,423,293.50	-0.02%	3,479,554,435.50
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				1,337,434,322.00		1,305,712,423.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(31,721,899.00)		13,397,142.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,337,434,322.00	-2.37%	1,305,712,423.00	1.03%	1,319,109,565.00
2. Classified Salaries						
a. Base Salaries				576,514,337.00		547,688,576.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(28,825,761.00)		2,821,119.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	576,514,337.00	-5.00%	547,688,576.00	0.52%	550,509,695.00
3. Employee Benefits	3000-3999	583,355,976.00	6.71%	622,511,943.00	2.10%	635,553,813.00
4. Books and Supplies	4000-4999	284,657,770.72	2.69%	292,315,103.00	-1.71%	287,311,873.00
5. Services and Other Operating Expenditures	5000-5999	605,450,843.00	-1.80%	594,550,324.00	2.25%	607,901,909.00
6. Capital Outlay	6000-6999	17,740,438.00	41.24%	25,056,397.00	-4.63%	23,897,501.00
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	145,763,025.00	-43.18%	82,822,343.00	-33.59%	54,998,214.00
9. Other Financing Uses	7600-7699	30,040,722.00	13.85%	34,200,000.00	0.00%	34,200,000.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,580,957,433.72	-2.13%	3,504,857,109.00	0.25%	3,513,482,570.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(205,759,336.62)		(24,433,815.50)		(33,928,134.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		390,996,674.86		185,237,338.24		160,803,522.74
2. Ending Fund Balance (Sum lines C and D1)		185,237,338.24		160,803,522.74		126,875,388.24
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	184,194,224.24		159,753,348.00		125,825,214.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	1,043,114.00		1,050,174.74		1,050,174.24
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)		185,237,338.24		160,803,522.74		126,875,388.24

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	3,447,936,187.00	-2.41%	3,364,940,844.99	-2.65%	3,275,928,993.00
2. Federal Revenues	8100-8299	763,739,911.00	9.31%	834,808,397.00	1.87%	850,416,223.00
3. Other State Revenues	8300-8599	2,056,908,459.00	-7.53%	1,902,048,713.00	-1.02%	1,882,679,332.00
4. Other Local Revenues	8600-8799	162,047,306.00	-33.54%	107,694,949.00	-13.03%	93,660,367.00
5. Other Financing Sources	8900-8999	67,969,290.00	-20.96%	53,721,514.00	22.11%	65,599,183.00
6. Total (Sum lines A1 thru A5)		6,498,601,153.00	-3.62%	6,263,214,417.99	-1.52%	6,168,284,098.00
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				3,256,465,876.00		3,036,550,163.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(219,915,713.00)		(2,395,875.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,256,465,876.00	-6.75%	3,036,550,163.00	-0.08%	3,034,154,288.00
2. Classified Salaries						
a. Base Salaries				1,012,113,475.00		935,691,920.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(76,421,555.00)		(14,462,801.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,012,113,475.00	-7.55%	935,691,920.00	-1.55%	921,229,119.00
3. Employee Benefits	3000-3999	1,284,881,939.00	7.84%	1,385,572,497.00	1.86%	1,411,285,392.00
4. Books and Supplies	4000-4999	344,086,505.72	2.41%	352,371,547.00	-1.35%	347,613,485.00
5. Services and Other Operating Expenditures	5000-5999	754,885,848.00	2.76%	775,719,185.00	-0.95%	768,366,698.00
6. Capital Outlay	6000-6999	37,422,134.00	19.19%	44,602,127.00	11.13%	49,564,599.00
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	(9,649,111.00)	-5.61%	(9,107,522.00)	-2.63%	(8,868,215.00)
9. Other Financing Uses	7600-7699	77,397,033.00	0.95%	78,134,180.00	0.15%	78,250,055.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,761,644,468.72	-2.34%	6,603,574,866.00	0.03%	6,605,636,190.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(263,043,315.72)		(340,360,448.01)		(437,352,092.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		657,236,273.06		394,192,957.34		53,832,509.33
2. Ending Fund Balance (Sum lines C and D1)		394,192,957.34		53,832,509.33		(383,519,582.67)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	197,494,091.24		173,053,215.00		139,125,081.00
b. Designated for Economic Uncertainties	9770	72,381,948.00		66,035,749.00		66,056,362.00
c. Fund Balance Designations	9775, 9780	122,566,155.00		76,065,477.74		97,783,914.24
d. Undesignated/Unappropriated Balance	9790	1,750,763.10		(261,321,932.41)		(686,484,939.91)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		394,192,957.34		53,832,509.33		(383,519,582.67)

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 (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	72,381,948.00		66,035,749.00		66,056,362.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	1,750,763.10		(261,321,932.41)		(686,484,939.91)
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		74,132,711.10		(195,286,183.41)		(620,428,577.91)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.10%		-2.96%		-9.39%
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 A1, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		592,255.39		572,852.00		555,719.17
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		6,761,644,468.72		6,603,574,866.00		6,605,636,190.00
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)		6,761,644,468.72		6,603,574,866.00		6,605,636,190.00
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)		67,616,444.69		66,035,748.66		66,056,361.90
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)		67,616,444.69		66,035,748.66		66,056,361.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

Los Angeles Unified School District

2008-09 Third 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	4.25%	0.70%
Deficit Rate	12.4470%	12.4470%
2. Categorical Programs (except for 11 th Grade CSR and Lottery Programs)		
Tier 1 – COLA	0.00%	0.70%
Tier 1 – Reduction	0.00%	N/A
Tier II – COLA	0.00%	0.70%
Tier II – Reduction	4.46%	N/A
Tier III – COLA	0.00%	0.70%
Tier III – Reduction	4.46%	N/A
 <i>2009-10 revenue for programs based on either ADA or hours were calculated by reducing the 2007-08 funding by 19.84% (15.38% + 4.46%). These programs are Community Day Schools, Supplemental Instructional Programs, and ROC/.</i>		
3. Special Education (AB602)		
COLA	0.00%	0.70%
4. California State Lottery		
Unrestricted - Rate per ADA	\$104.03	\$104.03
Restricted - Rate per ADA	\$10.93	\$10.93
<i>(The rates are decreased by 5% based on a letter from California Lottery dated March 25, 2009.)</i>		
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>

Major Assumptions For Revenues (continued):

	<u>2009-10</u>	<u>2010-11</u>
6. Funded Revenue Limit Average Daily Attendance		
Non-charter schools	591,106.40	568,755.29
County Community School	108.48	108.48
County Special Education	0.00	0.00
Total	<u>591,214.88</u>	<u>568,863.77</u>
7. Revenue Limit Rate Per ADA for K-12		
Prior year revenue limit rate per ADA	\$6,125.56	\$6,386.56
COLA	261.00	45.00
Equalization	0.00	0.00
Deficit	-794.94	-800.54
Current year deficit revenue limit rate per ADA	<u>\$5,591.62</u>	<u>\$5,631.02</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	\$15.1
GF, Specially Funded Programs	12.5
Cost of Opening New School	6.4
Step and Column Salary Increases	3.7
Board-approved Staffing Cuts (March 2009)	(194.3)
2008-09 Board-approved Balancing Items	
Increase Class Size	(28.2)
Central Office Cuts	(5.4)
All Other Redirections	(0.5)
Reduced Cost from Enrollment Decline	(24.1)
Elimination of 2008-09 Onetime Items	(2.8)
All Other Changes	(2.4)
Total 2009-10 Known Changes	<u>(\$219.9)</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) & Other Programs	1.6
Board Approved Staffing Cuts (March 2009)	(72.5)
Board-approved Balancing Items	
Central Office Cuts	(7.7)
GF, Specially Funded Programs	2.9
Elimination of 2008-09 Onetime Items	(1.7)
Reduced Cost from Enrollment Decline	(1.4)
All Other Changes	(1.5)
Total 2009-10 Known Changes	<u>(\$76.4)</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2008-09 requirement adjusted for changes in participation. Other changes to Employee Benefits are as follows:
 - a. Other than Pension Employee Benefits (OPEB) is estimated at \$10 million.
 - b. Early Retirement Incentive Program will cost \$10 million.
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 textbook adoption delayed to 2009-10 will cost at least \$28.3 million.
 - b. Cost of opening new schools is estimated at \$23.6 million.
 - c. Inflation on cost of supplies and materials, including utilities of \$10.0 million.
 - d. Expenditures relating to fire damages in school sites of \$11.1 million.
 - e. Completion of ISIS system funded from carryover will cost \$20.1 million.
 - f. Increased cost of Special Education nonpublic schools contract by \$5 million compared to 2008-09.
 - g. Elimination of 2008-09 one-time items of \$71.6 million.
5. Other Financing Uses are based on 2008-09 increased by COPs (Certificate of Participation) debt-servicing requirement of \$6.5 million, Child Development subsidy of \$4.2 million and reduced by Cafeteria Fund subsidy of \$10 million.
6. Ongoing and Major Maintenance Account set-aside is 2.7% 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	
Cost of Opening New School	\$12.3
Step and Column Salary Increases	8.9
GF, Specially Funded Programs	8.2
Elimination of 2009-10 Onetime Items	(12.1)
Reduced Cost from Enrollment Decline	(23.3)
All Other Changes	3.5
Total 2010-11 Known Changes	(\$2.4)

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
GF, Specially Funded Programs	1.9
Reduced Cost from Enrollment Decline	(1.5)
Elimination of 2009-10 Onetime Items	(25.7)
Total 2010-11 Known Changes	(\$14.5)

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2009-10 requirement adjusted for changes in participation. Other changes to Employee Benefits are as follows:
 - a. Other than Pension Employee Benefits (OPEB) is estimated at \$15 million.
 - b. Early Retirement Incentive Program will cost \$10 million.
4. Other expenses (4000-6000) are based on 2009-10 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities of \$18.1 million.
 - b. English textbook adoption delayed to 2010-11 will cost at least \$20.0 million.
 - c. Cost of opening new schools is estimated at \$21.9 million.
 - d. Increased cost of Special Education nonpublic schools contract by \$5 million compared to 2009-10.
 - e. Elimination of 2009-10 one-time items of \$93.3 million.

5. Ongoing and Major Maintenance Account set-aside is 2.7% 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%