

**LOS ANGELES UNIFIED  
SCHOOL DISTRICT**

**2009-10**

**Financial Statement  
Projections of Fund  
and  
Cash Balances**

**June 1, 2010**

# LOS ANGELES UNIFIED SCHOOL DISTRICT

## Inter-Office Correspondence Office of the Chief Financial Officer

### INFORMATIVE

DATE: June 2, 2010

TO: Members, Board of Education  
Ramon C. Cortines

FROM: Megan K. Reilly  
Chief Financial Officer

SUBJECT: FINANCIAL STATEMENT PROJECTIONS OF FUND AND CASH  
BALANCES ("THIRD INTERIM FINANCIAL REPORT") FOR FISCAL  
YEAR 2009-10

### I. Background

Education Code Section 42131 (e) states that a Third Interim Financial Report is required if the District filed a qualified or negative certification for the Second Interim Financial Report (i.e., that the District *may not* be able to meet its financial obligations for the current and two subsequent fiscal years). The Third Interim Financial Report does not need a Board certification.

The Financial Statement Projections of Fund and Cash Balances (Third Interim Financial Report) was submitted to the Los Angeles County of Education (LACOE) on June 1, 2010 and the data submitted are projections through June 30, 2010 using actual revenues and actual expenditures for the period ending April 30.

Multi-year projections for 2010-11 and 2011-12 are not included in this informative and in the report submitted to LACOE because these are deemed optional by the State for Third Interim reporting. In addition, the County expressed that they don't require the information for the Third Interim report. However, multi-year projections for 2011-12 and 2012-13 will be provided when the 2010-11 Final Budget is presented to the Board for adoption on June 22, 2010 and submitted to the County on June 30, 2010.

### II. Major Conclusions

The Third Interim Financial Report for the 2009-10 fiscal year indicates that the District, based on current projections, will be able to meet its financial obligations and have a positive ending undesignated fund balance of \$94.9 million in its General Fund at the end of the current fiscal year. This includes the savings from the furlough days negotiated with the unions.

In addition, based on cash flow projections, the District is forecasting a positive ending General Fund cash balance. A negative unrestricted cash balance is offset by a positive restricted cash balance.

Members, Board of Education

Ramon C. Cortines

June 2, 2010

THIRD INTERIM FINANCIAL REPORT FOR 2009-10

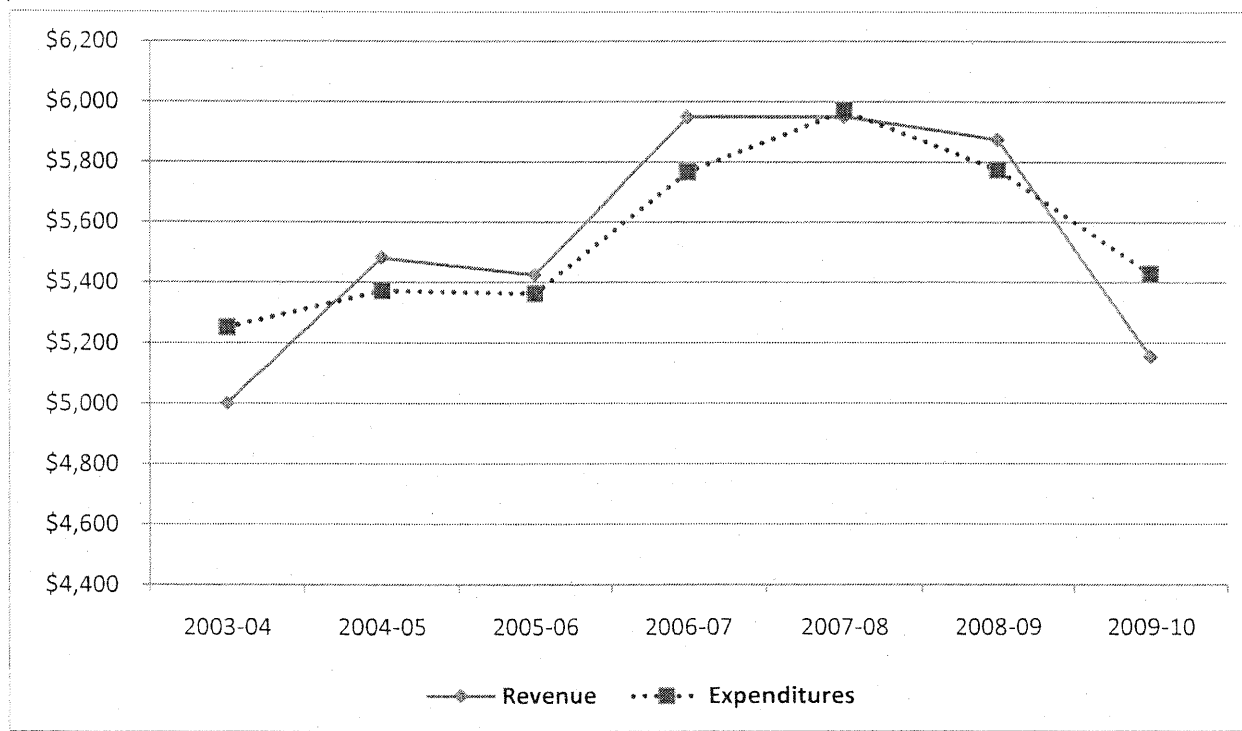
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### III. General Fund Regular Program

The following table displays the change in projected balances, revenues, and expenditures for the General Fund Regular Program, from the Second Interim projection to the Third Interim projection. In the Third Interim projection, the Ending Balance on June 30, 2010 is projected to meet the 5% reserve requirement. However, it is critical to note that the District's current year expenditures are projected to exceed its revenues, resulting in a \$276.7 million decline in ending balance.

Table 1					
Summary of 2009-10 General Fund Regular Program Balances, Revenues and Expenditures					
(in millions)					
	Original Budget	Modified Budget	Second Interim	Third Interim	Variance 3P vs. 2P
Beginning Balance	\$242.7	\$672.8	\$672.8	\$672.8	\$0.0
Revenues/Other Financing Sources	5,473.1	5,188.1	5,108.6	5,153.8	45.2
Expenditures/Other Financing Uses	5,462.1	5,652.8	5,470.3	5,430.5	(39.8)
Excess/(Deficit)	11.0	(464.7)	(361.7)	(276.7)	85.0
Ending Balance	253.7	208.1	311.1	396.1	85.0
Reserves and Designated Balances	253.6	208.0	310.9	301.2	(9.7)
Undesignated Balance	\$0.1	\$0.1	\$0.2	\$94.9	\$94.7

General Fund – Regular Program  
Revenue and Expenditure Summary (in millions)



In 2008-09, two actions by the State caused actual revenues to be higher than projections.

- State Fiscal Stabilization Funds from federal stimulus funding came in early (\$358.6 million). This was part of the balancing solutions used in 2009-10.
- The Revenue Limit cut (\$132.3 million) was deferred by the State from 2008-09 to 2009-10.

The State Fiscal Stabilization Funds from federal stimulus was allocated and set-aside for District employees' salaries in 2009-10.

### **A. Projected 2009-10 Ending Balance**

The Third Interim Report is the final official forecast of the 2009-10 fiscal year revenues, expenditures, and ending balances prior to year-end closing. The data presented in the Third Interim Projection is based on actual revenue and expenditure through April 30, 2010, plus projections of estimated revenue and expenditure for the remaining two months of the year, based on available information as of Third Interim.

The components of the Ending Balance, as reflected in the schedule below, are the following -

- Reserves – portion of the fund balance reflecting the value of Revolving Cash, Inventory, and Prepaid Expenses (\$11.4 million). These balances cannot be applied to cover any budget deficit.
- Legally restricted balances – balances that an external party requires to be used under specific terms and conditions (\$175.7 million). The major programs included in this balance are Quality Education Investment Act [QEIA] (\$93.1 million), ARRA State Fiscal Stabilization (\$41.0 million), Medi-Cal Billing Option (\$12.1 million), and the unspent proceeds from Certificates of Participation [COPs] for Cafeteria Management System (CMS) (\$16.6 million).
- Designated for economic uncertainties – 1% reserve amount set aside for major unforeseen events that would otherwise jeopardize the budget plan as required by Ed Code section 33128 (\$65.4 million). Although the State allowed a temporary reduction of the reserve to 1/3 of 1% in 2009-10, any reductions in the reserve in the current year would have to be paid in future years, which would increase the cuts required in 2010-11 and 2011-12.
- Carryovers – balances in accounts that the Board allows to remain available to schools and offices for the following fiscal year (\$48.7 million). These are primarily school-controlled accounts including school discretionary accounts, school donation accounts, funds reserved for fire damage projects, and the school film rental account. Also included in the carryover account are balances from some Tier III programs (e.g., Targeted Instructional Improvement Block Grant, Physical Education Teacher Incentive and Teacher Credentialing Block Grant).
- Undesignated balance – the largest balance is primarily in furlough savings for bargaining units that agreed to take furlough days. The amount will be utilized to support the District's operations in 2010-11. It also includes balances from Tier III programs for which the State's flexibility provisions have been exercised.

**Table 2**  
**Components of 2009-10 General Fund Regular Program Ending Balance**  
(in millions)

	Original Budget	Modified Budget	Second Interim	Third Interim	Variance 3P vs. 2P
Reserves	\$14.5	\$11.5	\$11.4	\$11.4	0.0
Legally Restricted Designated for Economic Uncertainties	100.2	59.1	157.8	175.7	17.9
Carryovers	65.4	65.4	65.4	65.4	0.0
Undesignated Balance	73.5	72.0	76.3	48.7	(27.6)
	0.1	0.1	0.2	94.9	94.7
2009-10 Ending Balance	<u>\$253.7</u>	<u>\$208.1</u>	<u>\$311.1</u>	<u>\$396.1</u>	<u>\$85.0</u>

## B. Projected 2009-10 Revenue

The following schedule compares the Third Interim Report projection of income by revenue sources with the estimates in the Second Interim Report. It shows that General Fund Regular Program income is \$45.2 million higher than in the Second Interim. Federal revenues increased between Second and Third Interim by \$66.8 million resulting from additional State Fiscal Stabilization Funds associated with the QEIA restoration (\$41.0 million) and the recognition of higher revenues from ARRA - IDEA (\$25.4 million). On the other hand, Other Sources revenues decreased by \$35.3 million because of a change in the funding strategy to use COPs to fund Integrated Student Information System (ISIS) and bus replacement projects. The proposed plan is to charge project costs to the District bond funds, contingent upon revision of the Strategic Execution Plan.

**Table 3**  
**Summary of 2009-10 General Fund Regular Program Revenues**  
(in millions)

	Original Budget	Modified Budget	Second Interim	Third Interim	Variance 3P vs. 2P
Revenue Limit Sources	\$3,154.0	\$2,973.7	\$2,980.8	\$2,983.3	2.5
Federal Revenues	563.9	226.3	213.1	279.9	66.8
Other State Revenues	1,621.6	1,768.3	1,737.9	1,733.5	(4.4)
Other Local Revenues	91.0	91.5	75.3	90.9	15.6
Other Sources Revenues	42.6	128.3	101.5	66.2	(35.3)
Total Revenues	<u>\$5,473.1</u>	<u>\$5,188.1</u>	<u>\$5,108.6</u>	<u>\$5,153.8</u>	<u>\$45.2</u>

Major Revenue Assumptions 2009-10

1. The District's base revenue limit rate remained at \$6,125.56 per ADA. Cost of living adjustment (COLA) is 4.25% and deficit factor is 18.355%.
2. The "Declining Enrollment Adjustment" was applied and ADA used in the projections for this report increased slightly from 591,782 in the Second Interim to 591,997 at Third Interim.
3. No COLA was applied for the State apportionment for special education.
4. Lottery revenue was projected based on rates recommended by the County Office of Education.
5. COPs revenue was removed as part of a change in funding strategy to charge ISIS and bus replacement projects against bond funds, contingent upon the revision of the Strategic Execution Plan.

**C. Projected 2009-10 Expenditures**

The Third Interim total expenditures are projected to be \$39.8 million lower than Second Interim. The decrease is primarily in certificated salaries and benefits which resulted from the 5-day furlough for UTLA & AALA employees.

Table 4  
Summary of 2009-10 General Fund Regular Program Expenditures  
(in millions)

	Original Budget	Modified Budget	Second Interim	Third Interim	Variance 3P vs. 2P
Certificated Salaries	\$2,534.5	\$2,568.7	\$2,478.5	\$2,434.8	(43.7)
Classified Salaries	806.5	855.2	834.2	837.5	3.3
Employee Benefits	1,262.5	1,276.7	1,299.9	1,304.4	4.5
Books & Supplies	233.7	227.4	206.6	202.7	(3.9)
Services & Operating Expenses	577.2	639.5	609.7	603.3	(6.4)
Capital Outlay	34.9	70.1	19.6	24.0	4.4
Other Outgo and Other Uses	12.8	15.2	21.8	23.8	2.0
Total Expenditures	<u>\$5,462.1</u>	<u>\$5,652.8</u>	<u>\$5,470.3</u>	<u>\$5,430.5</u>	<u>(\$39.8)</u>

Major Expenditure Assumptions for 2009-10

1. Expenditures were projected for salaries and benefits based on actual year-to-date expenditures through April 30, 2010. In addition, furlough days were reflected for all bargaining units that have signed agreements.
2. Higher employee benefits were projected to reflect increased health and welfare contribution requirements and California State Teachers' Retirement System (STRS) contributions.
3. Comparisons of expenditures as of April 30 of 2010 and 2009 and actual expenditures for 2008-09 were made in all major object codes to validate projected 2009-10 expenditures.

**IV. General Fund Specially Funded Programs**

General Fund – Specially Funded are programs used by the District for K-12 grants (from local, state, and federal governments and private organizations), including Title I and Economic Impact Aid. The following table displays the change in projected balances, revenues and expenditures for the General Fund Specially Funded Program from the Second Interim projection to the Third Interim projection. The Third Interim projection shows \$67.3 million of ending balance, all of which is legally restricted. This pertains primarily to Economic Impact Aid (\$64.5 million), which is a Tier I program.

<p align="center"><b>Table 5</b>  <b>Summary of 2009-10 General Fund Specially Funded Program Balances, Revenues and Expenditures</b>  (in millions)</p>					
	<u>Original</u> <u>Budget</u>	<u>Modified</u> <u>Budget</u>	<u>Second</u> <u>Interim</u>	<u>Third</u> <u>Interim</u>	<u>Variance</u> <u>3P vs. 2P</u>
<b>Beginning Balance</b>	<b>\$57.4</b>	<b>\$77.1</b>	<b>\$77.1</b>	<b>\$77.1</b>	<b>\$0.0</b>
Revenues/Other Financing Sources	1,058.9	1,111.6	884.0	919.5	35.5
Expenditures/Other Financing Uses	1,078.0	1,150.5	895.4	929.3	33.9
Excess/(Deficit)	(19.1)	(38.9)	(11.4)	(9.8)	1.6
<b>Ending Balance</b>	<b>38.3</b>	<b>38.2</b>	<b>65.7</b>	<b>67.3</b>	<b>1.6</b>
Reserves and Designated Balances	38.3	38.2	65.7	67.3	1.6
Undesignated Balance	<u><u>\$0.0</u></u>	<u><u>(\$0.0)</u></u>	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>

c: Jefferson Crain  
James Morris  
Judy Elliott  
Dave Holmquist  
Timothy Rosnick  
Yumi Takahashi



# 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*

TERESA SANTAMARIA  
*Deputy Controller*

June 1, 2010

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 2009-10**

Dear Ms. Stockman:

Enclosed please find the original copy of the District's Third Interim Financial Report for FY2009-10 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,

A handwritten signature in black ink, appearing to read "Timothy S. Rosnick", is written over a horizontal line.

Timothy S. Rosnick

TSR:mtr

Encl.

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

2009-10 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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,972,220,868.00	2,802,333,341.00	2,006,036,504.22	2,804,392,941.00	2,059,600.00	0.1%
2) Federal Revenue		8100-8299	18,118,011.00	18,118,011.00	12,389,703.86	19,376,293.00	1,258,282.00	6.9%
3) Other State Revenue		8300-8599	1,044,824,545.00	1,113,195,884.00	781,879,502.18	1,084,141,497.00	(29,054,387.00)	-2.6%
4) Other Local Revenue		8600-8799	90,294,551.00	90,788,469.00	63,085,946.77	90,747,566.00	(40,903.00)	0.0%
5) TOTAL, REVENUES			4,125,457,975.00	4,024,435,705.00	2,863,391,657.03	3,998,658,297.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,816,900,211.00	1,785,486,226.00	1,349,889,801.17	1,651,234,283.00	134,251,943.00	7.5%
2) Classified Salaries		2000-2999	387,324,807.00	449,966,787.00	377,683,287.73	435,320,187.00	14,646,600.00	3.3%
3) Employee Benefits		3000-3999	760,745,788.00	794,620,132.00	572,330,630.00	828,847,800.00	(34,227,668.00)	-4.3%
4) Books and Supplies		4000-4999	135,578,541.00	123,950,781.00	89,681,357.86	144,156,860.00	(20,206,079.00)	-16.3%
5) Services and Other Operating Expenditures		5000-5999	192,604,946.00	220,116,057.00	209,137,878.52	205,350,883.00	14,765,174.00	6.7%
6) Capital Outlay		6000-6999	30,096,700.00	34,909,132.00	6,823,188.53	10,350,160.00	24,558,972.00	70.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,587,203.00	4,832,537.00	199,247.00	2,068,500.00	2,764,037.00	57.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(75,696,652.00)	(86,073,297.00)	(13,587,049.27)	(77,025,048.00)	(9,048,249.00)	10.5%
9) TOTAL, EXPENDITURES			3,252,141,544.00	3,327,808,355.00	2,592,158,341.54	3,200,303,625.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			873,316,431.00	696,627,350.00	271,233,315.49	798,354,672.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	14,600,000.00	16,137,317.00	9,668,865.46	15,576,866.00	(560,451.00)	-3.5%
b) Transfers Out		7600-7629	43,934,181.00	56,436,456.00	43,136,199.12	59,434,100.00	(2,997,644.00)	-5.3%
2) Other Sources/Uses								
a) Sources		8930-8979	6,999,183.00	6,999,183.00	2,057,528.14	3,254,079.00	(3,745,104.00)	-53.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(851,745,877.74)	(792,934,466.54)	(684,987,530.79)	(795,020,887.00)	(2,086,420.46)	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(874,080,875.74)	(826,234,422.54)	(716,397,336.31)	(835,624,042.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(764,444.74)	(129,607,072.54)	(445,164,020.82)	(37,269,370.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	294,569,092.27	294,569,092.27		294,569,092.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	(38,790,726.00)		(38,790,726.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,569,092.27	255,778,366.27		255,778,366.27		
d) Other Restatements		9795	(167,757,245.93)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,811,846.34	255,778,366.27		255,778,366.27		
2) Ending Balance, June 30 (E + F1e)			126,047,401.60	126,171,293.73		218,508,996.27		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,816,034.00	2,787,942.00		2,787,942.00		
Stores		9712	10,482,833.00	7,484,146.00		7,484,146.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	1,000.00	1,000.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	65,375,780.00	65,375,780.00		65,375,780.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	47,271,755.00	50,422,425.73		48,009,995.91		
c) Undesignated Amount		9790				94,851,132.36		
d) Unappropriated Amount		9790	99,999.60	100,000.00				

2009-10 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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,317,602,323.00	2,086,049,019.00	1,356,084,490.00	2,126,210,727.00	40,161,708.00	1.9%
Charter Schools General Purpose Entitlement - State Aid		8015	29,356,308.00	26,251,227.00	15,235,442.00	28,756,997.00	2,505,770.00	9.5%
State Aid - Prior Years		8019	0.00	0.00	(10,059,396.00)	3,274,279.00	3,274,279.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,413,841.00	7,420,448.00	3,760,499.05	7,520,998.00	100,550.00	1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	68,056.00	9,395,278.00	7,431,325.23	76,763.00	(9,318,515.00)	-99.2%
County & District Taxes								
Secured Roll Taxes		8041	758,042,133.00	778,513,908.00	703,998,520.56	761,939,652.00	(16,574,256.00)	-2.1%
Unsecured Roll Taxes		8042	42,669,717.00	33,799,618.00	33,521,822.27	40,699,113.00	6,899,495.00	20.4%
Prior Years' Taxes		8043	71,895,285.00	73,374,241.00	68,419,807.26	67,014,135.00	(6,360,106.00)	-8.7%
Supplemental Taxes		8044	10,062,867.00	18,291,568.00	4,725,580.63	3,658,314.00	(14,633,254.00)	-80.0%
Education Revenue Augmentation Fund (ERAF)		8045	(36,303,210.00)	(2,659,941.00)	36,274,246.26	(3,299,446.00)	(639,505.00)	24.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,600,000.00	2,600,000.00	3,469,093.18	2,840,137.00	240,137.00	9.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,712,830.24	3,474,117.00	3,474,117.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	10,670.00	0.00	0.00	(10,670.00)	-100.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(5,335.00)	0.00	0.00	5,335.00	-100.0%
Subtotal, Revenue Limit Sources			3,203,408,320.00	3,033,040,701.00	2,224,574,260.68	3,042,165,786.00	9,125,085.00	0.3%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(181,788,295.00)	(171,399,427.00)	(147,324,978.00)	(178,915,183.00)	(7,515,756.00)	4.4%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	21,766,222.00	21,848,104.00	948,525.37	19,246,486.00	(2,601,618.00)	-11.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(71,165,379.00)	(81,156,037.00)	(72,161,303.83)	(78,104,148.00)	3,051,889.00	-3.8%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			2,972,220,868.00	2,802,333,341.00	2,006,036,504.22	2,804,392,941.00	2,059,600.00	0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	18,118,011.00	18,118,011.00	12,389,703.86	19,376,293.00	1,258,282.00	6.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>18,118,011.00</b>	<b>18,118,011.00</b>	<b>12,389,703.86</b>	<b>19,376,293.00</b>	<b>1,258,282.00</b>	<b>6.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	121,286,715.00	127,053,071.00	1,152,321.02	3,806,893.00	(123,246,178.00)	-97.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	1,573.00	7,738.00	7,738.00	New
Year Round School Incentive		8425	34,570,572.00	34,570,572.00	42,646,212.00	42,646,212.00	8,075,640.00	23.4%
Class Size Reduction, K-3		8434	141,290,604.00	158,737,194.00	97,635,074.00	152,998,064.00	(5,739,130.00)	-3.6%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,499,028.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	72,713,537.00	77,031,558.00	46,980,810.53	76,566,085.00	(465,473.00)	-0.6%
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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	671,464,089.00	715,803,489.00	593,463,511.63	808,116,505.00	92,313,016.00	12.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,044,824,545.00</b>	<b>1,113,195,884.00</b>	<b>781,879,502.18</b>	<b>1,084,141,497.00</b>	<b>(29,054,387.00)</b>	<b>-2.6%</b>
<b>OTHER LOCAL REVENUE</b>								
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%

2009-10 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)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	218,000.00	218,000.00	140,864.98	140,865.00	(77,135.00)	-35.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	43,100.00	43,100.00	0.00	(1.00)	(43,101.00)	-100.0%
Leases and Rentals		8650	8,239,000.00	8,239,000.00	7,848,515.34	9,145,190.00	906,190.00	11.0%
Interest		8660	36,983,000.00	36,983,000.00	6,476,411.77	21,030,830.00	(15,952,170.00)	-43.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	125,000.00	125,000.00	150,374.46	150,375.00	25,375.00	20.3%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,334,472.00	7,334,472.00	18,134,337.50	21,271,868.00	13,937,396.00	190.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	5,335.00	0.00	0.00	(5,335.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	37,350,979.00	37,840,562.00	30,335,442.72	39,008,439.00	1,167,877.00	3.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,294,551.00	90,788,469.00	63,085,946.77	90,747,566.00	(40,903.00)	0.0%
TOTAL, REVENUES			4,125,457,975.00	4,024,435,705.00	2,863,391,657.03	3,998,658,297.00	(25,777,408.00)	-0.6%

2009-10 End of Year Projection  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance19 64733 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,485,206,376.00	1,442,799,953.00	1,132,084,351.25	1,344,190,920.00	98,609,033.00	6.8%
Certificated Pupil Support Salaries		1200	94,459,621.00	104,158,942.00	73,880,438.15	98,535,977.00	5,622,965.00	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	214,282,833.00	213,575,051.00	129,657,628.60	186,838,737.00	26,736,314.00	12.5%
Other Certificated Salaries		1900	22,951,381.00	24,952,280.00	14,267,383.17	21,668,649.00	3,283,631.00	13.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,816,900,211.00</b>	<b>1,785,486,226.00</b>	<b>1,349,889,801.17</b>	<b>1,651,234,283.00</b>	<b>134,251,943.00</b>	<b>7.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	6,379,927.00	7,157,541.00	2,526,325.73	4,363,548.00	2,793,993.00	39.0%
Classified Support Salaries		2200	166,197,947.00	203,427,421.00	151,168,265.69	185,018,238.00	18,409,183.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	14,142,074.00	14,585,273.00	13,350,601.23	15,703,342.00	(1,118,069.00)	-7.7%
Clerical, Technical and Office Salaries		2400	171,969,490.00	183,673,787.00	181,665,002.17	198,212,445.00	(14,538,658.00)	-7.9%
Other Classified Salaries		2900	28,635,369.00	41,122,765.00	28,973,092.91	32,022,614.00	9,100,151.00	22.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>387,324,807.00</b>	<b>449,966,787.00</b>	<b>377,683,287.73</b>	<b>435,320,187.00</b>	<b>14,646,600.00</b>	<b>3.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	145,068,306.00	142,506,887.00	101,481,567.00	137,041,279.00	5,465,608.00	3.8%
PERS		3201-3202	55,145,601.00	49,136,032.00	31,703,729.97	52,051,647.00	(2,915,615.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	50,909,369.00	55,158,015.00	47,190,483.55	58,693,439.00	(3,535,424.00)	-6.4%
Health and Welfare Benefits		3401-3402	303,434,301.00	324,174,078.00	248,721,627.64	360,183,688.00	(36,009,610.00)	-11.1%
Unemployment Insurance		3501-3502	6,596,718.00	6,686,771.00	5,316,695.62	6,363,184.00	323,587.00	4.8%
Workers' Compensation		3601-3602	56,301,932.00	57,134,735.00	45,626,770.31	54,516,568.00	2,618,167.00	4.6%
OPEB, Allocated		3701-3702	135,304,674.00	138,044,188.00	85,062,743.14	134,810,176.00	3,234,012.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,933,529.00	8,179,184.00	12,562.67	6,926,631.00	1,252,553.00	15.3%
Other Employee Benefits		3901-3902	51,358.00	13,600,242.00	7,214,450.10	18,261,188.00	(4,660,946.00)	-34.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>760,745,788.00</b>	<b>794,620,132.00</b>	<b>572,330,630.00</b>	<b>828,847,800.00</b>	<b>(34,227,668.00)</b>	<b>-4.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	67,451,947.00	67,569,570.00	55,060,735.85	80,185,157.00	(12,615,587.00)	-18.7%
Books and Other Reference Materials		4200	796,428.00	3,968,824.00	437,986.32	759,773.00	3,209,051.00	80.9%
Materials and Supplies		4300	59,141,065.00	42,457,618.00	29,913,822.96	54,036,708.00	(11,579,090.00)	-27.3%
Noncapitalized Equipment		4400	8,177,402.00	9,942,985.00	4,268,812.73	9,175,222.00	767,763.00	7.7%
Food		4700	11,699.00	11,784.00	0.00	0.00	11,784.00	100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>135,578,541.00</b>	<b>123,950,781.00</b>	<b>89,681,357.86</b>	<b>144,156,860.00</b>	<b>(20,206,079.00)</b>	<b>-16.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	8,500.00	17,601,607.94	17,999,387.00	(17,990,887.00)	#####
Travel and Conferences		5200	2,337,951.00	5,044,524.00	7,284,579.78	2,304,641.00	2,739,883.00	54.3%
Dues and Memberships		5300	444,355.00	445,496.00	461,574.43	453,120.00	(7,624.00)	-1.7%
Insurance		5400-5450	25,323,771.00	28,224,871.00	23,468,771.00	45,755,660.00	(17,530,789.00)	-62.1%
Operations and Housekeeping Services		5500	101,419,298.00	102,169,298.00	67,158,905.71	93,662,818.00	8,506,480.00	8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,941,315.00	40,925,187.00	27,257,516.92	37,459,075.00	3,466,112.00	8.5%
Transfers of Direct Costs		5710	(106,488,856.00)	(106,488,856.00)	0.00	(113,633,256.00)	7,144,400.00	-6.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	115,172,638.00	131,624,139.00	50,622,277.19	104,918,228.00	26,705,911.00	20.3%
Communications		5900	17,454,474.00	18,162,898.00	15,282,645.55	16,431,210.00	1,731,688.00	9.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>192,604,946.00</b>	<b>220,116,057.00</b>	<b>209,137,878.52</b>	<b>205,350,883.00</b>	<b>14,765,174.00</b>	<b>6.7%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	378,215.00	166,756.00	58,491.60	59,654.00	107,102.00	64.2%
Land Improvements		6170	79,818.00	167,150.00	377,096.26	422,899.00	(255,749.00)	-153.0%
Buildings and Improvements of Buildings		6200	16,568,620.00	19,553,225.00	4,207,943.96	6,825,531.00	12,727,694.00	65.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	11,220,983.00	12,806,826.00	1,199,943.00	1,643,491.00	11,163,335.00	87.2%
Equipment		6400	1,815,340.00	2,049,943.00	980,163.96	1,398,579.00	651,364.00	31.8%
Equipment Replacement		6500	33,724.00	165,232.00	(450.25)	6.00	165,226.00	100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>30,096,700.00</b>	<b>34,909,132.00</b>	<b>6,823,188.53</b>	<b>10,350,160.00</b>	<b>24,558,972.00</b>	<b>70.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	199,247.00	199,247.00	451,219.00	69.4%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,968,886.00	1,968,886.00	0.00	271,877.00	1,697,009.00	86.2%
Other Debt Service - Principal		7439	1,967,851.00	2,213,185.00	0.00	1,597,376.00	615,809.00	27.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,587,203.00</b>	<b>4,832,537.00</b>	<b>199,247.00</b>	<b>2,068,500.00</b>	<b>2,764,037.00</b>	<b>57.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(66,245,425.00)	(67,442,772.00)	(13,260,790.70)	(62,468,460.00)	(4,974,312.00)	7.4%
Transfers of Indirect Costs - Interfund		7350	(9,451,227.00)	(18,630,525.00)	(326,258.57)	(14,556,588.00)	(4,073,937.00)	21.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(75,696,652.00)</b>	<b>(86,073,297.00)</b>	<b>(13,587,049.27)</b>	<b>(77,025,048.00)</b>	<b>(9,048,249.00)</b>	<b>10.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,252,141,544.00</b>	<b>3,327,808,355.00</b>	<b>2,592,158,341.54</b>	<b>3,200,303,625.00</b>	<b>127,504,730.00</b>	<b>3.8%</b>



2009-10 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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	4,000,000.00	5,537,317.00	901,409.65	4,901,410.00	(635,907.00)	-11.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,600,000.00	10,600,000.00	8,767,455.81	10,675,456.00	75,456.00	0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			14,600,000.00	16,137,317.00	9,668,865.46	15,576,866.00	(560,451.00)	-3.5%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	165,133.59	517,962.00	(517,962.00)	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	12,502,275.00	8,000,000.00	17,929,734.00	(5,427,459.00)	-43.4%
Other Authorized Interfund Transfers Out		7619	43,934,181.00	43,934,181.00	34,971,065.53	40,986,404.00	2,947,777.00	6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,934,181.00	56,436,456.00	43,136,199.12	59,434,100.00	(2,997,644.00)	-5.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,999,183.00	1,999,183.00	0.00	1,196,551.00	(802,632.00)	-40.1%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,000,000.00	5,000,000.00	2,057,528.14	2,057,528.00	(2,942,472.00)	-58.8%
(c) TOTAL, SOURCES			6,999,183.00	6,999,183.00	2,057,528.14	3,254,079.00	(3,745,104.00)	-53.5%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(851,140,104.60)	(800,564,631.54)	(684,987,530.79)	(802,651,052.00)	(2,086,420.46)	0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	(605,773.14)	7,630,165.00	0.00	7,630,165.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			(851,745,877.74)	(792,934,466.54)	(684,987,530.79)	(795,020,887.00)	(2,086,420.46)	0.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(874,080,875.74)	(826,234,422.54)	(716,397,336.31)	(835,624,042.00)	(9,389,619.46)	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	181,788,295.00	171,399,419.00	147,324,978.00	178,915,183.00	7,515,764.00	4.4%
2) Federal Revenue		8100-8299	1,336,962,107.00	1,039,550,551.00	788,124,073.88	936,483,932.00	(103,066,619.00)	-9.9%
3) Other State Revenue		8300-8599	827,509,519.00	907,937,034.00	685,154,297.39	866,459,294.00	(41,477,740.00)	-4.6%
4) Other Local Revenue		8600-8799	16,381,576.00	22,562,859.00	10,632,533.71	18,793,540.00	(3,769,319.00)	-16.7%
5) TOTAL, REVENUES			2,362,641,497.00	2,141,449,863.00	1,631,235,882.98	2,000,651,949.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,122,319,304.00	1,259,403,270.00	1,020,385,925.99	1,211,270,819.00	48,132,451.00	3.8%
2) Classified Salaries		2000-2999	500,706,820.00	508,266,696.00	392,884,733.25	494,444,541.00	13,822,155.00	2.7%
3) Employee Benefits		3000-3999	651,022,841.00	636,484,660.00	470,946,602.19	607,075,402.00	29,409,258.00	4.6%
4) Books and Supplies		4000-4999	379,126,050.00	320,365,625.00	70,372,360.05	165,261,859.00	155,103,766.00	48.4%
5) Services and Other Operating Expenditures		5000-5999	517,224,859.00	584,527,598.00	232,769,817.01	541,414,946.00	43,112,652.00	7.4%
6) Capital Outlay		6000-6999	7,335,748.00	42,650,771.00	5,900,958.24	18,131,963.00	24,518,808.00	57.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	66,245,425.00	67,442,772.00	13,260,790.70	62,468,460.00	4,974,312.00	7.4%
9) TOTAL, EXPENDITURES			3,243,981,047.00	3,419,141,392.00	2,206,521,187.43	3,100,067,990.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(881,339,550.00)	(1,277,691,529.00)	(575,285,304.45)	(1,099,416,041.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,122,331.00	90,647,381.00	29,563,531.88	55,136,425.00	(35,510,956.00)	-39.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	20,113,990.00	20,113,990.00	0.00	0.00	(20,113,990.00)	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	851,745,877.74	792,934,466.54	684,987,530.79	795,020,887.00	2,086,420.46	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			873,982,198.74	903,695,837.54	714,551,062.67	850,157,312.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,357,351.26)	(373,995,691.46)	139,265,758.22	(249,258,729.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	555,947,240.46	555,947,240.46		555,947,240.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	(61,763,651.00)		(61,763,651.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			555,947,240.46	494,183,589.46		494,183,589.46		
d) Other Restatements		9795	(382,649,253.16)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,297,987.30	494,183,589.46		494,183,589.46		
2) Ending Balance, June 30 (E + F1e)			165,940,636.04	120,187,898.00		244,924,860.46		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,196,336.00	1,196,336.00		1,180,705.50		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	138,442,996.04	97,372,996.00		243,008,490.32		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	26,301,304.00	21,618,566.00		735,664.64		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
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		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	15,043,252.00	15,198,248.00	12,859,744.00	15,919,519.00	721,271.00	4.7%
Community Day Schools Transfer	2430	8091	0.00	0.00	3,178,488.00	5,298,301.00	5,298,301.00	New
Special Education ADA Transfer	6500	8091	166,745,043.00	156,201,171.00	131,286,746.00	157,697,363.00	1,496,192.00	1.0%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>181,788,295.00</b>	<b>171,399,419.00</b>	<b>147,324,978.00</b>	<b>178,915,183.00</b>	<b>7,515,764.00</b>	<b>4.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	169,279,325.00	168,236,244.00	129,095,848.22	197,579,028.00	29,342,784.00	17.4%
Special Education Discretionary Grants		8182	24,208,268.00	33,101,482.00	14,041,198.75	24,941,234.00	(8,160,248.00)	-24.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	71,464.00	1,331,974.00	128,579.00	155,268.00	(1,176,706.00)	-88.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,051,611,315.00	763,275,616.00	605,918,744.51	650,353,173.00	(112,922,443.00)	-14.8%

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)
Vocational and Applied Technology Education	3500-3699	8290	8,065,760.00	8,014,337.00	3,755,127.63	6,778,052.00	(1,236,285.00)	-15.4%
Safe and Drug Free Schools	3700-3799	8290	5,775,380.00	6,441,965.00	5,071,480.77	4,791,065.00	(1,650,900.00)	-25.6%
JTPA / WIA	5600-5625	8290	1,029,333.00	1,375,211.00	137,649.84	1,363,915.00	(11,296.00)	-0.8%
Other Federal Revenue	All Other	8290	76,921,262.00	57,773,722.00	29,975,445.16	50,522,197.00	(7,251,525.00)	-12.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,336,962,107.00</b>	<b>1,039,550,551.00</b>	<b>788,124,073.88</b>	<b>936,483,932.00</b>	<b>(103,066,619.00)</b>	<b>-9.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	2,350,000.00	2,350,000.00	1,038,931.00	2,342,341.00	(7,659.00)	-0.3%
Prior Years	6360	8319	0.00	0.00	91,646.00	(45,002.00)	(45,002.00)	New
Special Education Master Plan								
Current Year	6500	8311	378,693,372.00	433,180,219.00	288,532,387.35	401,661,484.00	(31,518,735.00)	-7.3%
Prior Years	6500	8319	0.00	0.00	(5,994.00)	(29,970.00)	(29,970.00)	New
Home-to-School Transportation	7230	8311	15,782,241.00	36,145,097.00	26,385,923.00	36,145,097.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	146,467,895.00	137,901,655.00	112,079,708.34	137,901,655.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	17,526,894.00	40,140,768.00	29,302,759.00	40,140,768.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	1,197,158.00	362,646.00	362,646.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(2,480.00)	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	176,139.00	276,450.00	0.00	174,208.00	(102,242.00)	-37.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,639,709.00	9,195,209.00	1,784,538.55	12,942,338.00	3,747,129.00	40.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	1,513,519.00	1,723,973.00	853,926.77	993,634.00	(730,339.00)	-42.4%
Healthy Start	6240	8590	251,278.00	1,073,623.00	848,622.23	367,133.00	(706,490.00)	-65.8%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	1,750,500.02	526,003.00	526,003.00	New
Quality Education Investment Act	7400	8590	142,918,456.00	138,862,300.00	124,148,372.83	138,721,798.00	(140,502.00)	-0.1%
All Other State Revenue	All Other	8590	114,190,016.00	107,087,740.00	97,148,298.30	94,255,161.00	(12,832,579.00)	-12.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>827,509,519.00</b>	<b>907,937,034.00</b>	<b>685,154,297.39</b>	<b>866,459,294.00</b>	<b>41,477,740.00</b>	<b>-4.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	24.00	24.00	5,353.82	5,354.00	5,330.00	22208.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	15,996,552.00	22,177,835.00	10,627,179.89	18,788,186.00	(3,389,649.00)	-15.3%
Tuition		8710	385,000.00	385,000.00	0.00	0.00	(385,000.00)	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>16,381,576.00</b>	<b>22,562,859.00</b>	<b>10,632,533.71</b>	<b>18,793,540.00</b>	<b>(3,769,319.00)</b>	<b>-16.7%</b>
<b>TOTAL, REVENUES</b>			<b>2,362,641,497.00</b>	<b>2,141,449,863.00</b>	<b>1,631,235,882.98</b>	<b>2,000,651,949.00</b>	<b>(140,797,914.00)</b>	<b>-6.6%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	796,464,188.00	905,301,680.00	739,181,812.65	862,810,327.00	42,491,353.00	4.7%
Certificated Pupil Support Salaries		1200	162,712,498.00	159,844,506.00	127,215,129.34	151,895,924.00	7,948,582.00	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	69,752,387.00	87,045,471.00	68,665,845.40	93,637,924.00	(6,592,453.00)	-7.6%
Other Certificated Salaries		1900	93,390,231.00	107,211,613.00	85,323,138.60	102,926,644.00	4,284,969.00	4.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,122,319,304.00</b>	<b>1,259,403,270.00</b>	<b>1,020,385,925.99</b>	<b>1,211,270,819.00</b>	<b>48,132,451.00</b>	<b>3.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	244,393,859.00	258,643,945.00	185,519,421.83	227,030,130.00	31,613,815.00	12.2%
Classified Support Salaries		2200	150,050,925.00	111,181,484.00	101,180,857.13	138,690,637.00	(27,509,153.00)	-24.7%
Classified Supervisors' and Administrators' Salaries		2300	3,979,186.00	5,745,068.00	4,351,446.10	5,472,013.00	273,055.00	4.8%
Clerical, Technical and Office Salaries		2400	51,736,415.00	75,535,455.00	61,717,782.56	72,972,194.00	2,563,261.00	3.4%
Other Classified Salaries		2900	50,546,435.00	57,160,744.00	40,115,225.63	50,279,567.00	6,881,177.00	12.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>500,706,820.00</b>	<b>508,266,696.00</b>	<b>392,884,733.25</b>	<b>494,444,541.00</b>	<b>13,822,155.00</b>	<b>2.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	86,407,219.00	97,344,317.00	79,851,239.05	97,335,799.00	8,518.00	0.0%
PERS		3201-3202	46,636,884.00	47,052,104.00	32,335,905.94	47,340,785.00	(288,681.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	60,997,449.00	66,392,156.00	41,610,642.88	53,601,629.00	12,790,527.00	19.3%
Health and Welfare Benefits		3401-3402	262,408,248.00	251,712,347.00	198,177,187.72	262,509,535.00	(10,797,188.00)	-4.3%
Unemployment Insurance		3501-3502	4,893,638.00	6,131,394.00	4,125,688.24	5,119,271.00	1,012,123.00	16.5%
Workers' Compensation		3601-3602	53,470,328.00	46,374,609.00	35,125,081.14	43,208,377.00	3,166,232.00	6.8%
OPEB, Allocated		3701-3702	118,056,591.00	114,150,541.00	67,566,923.35	90,954,502.00	23,196,039.00	20.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,803,842.00	7,327,192.00	806,926.51	6,992,030.00	335,162.00	4.6%
Other Employee Benefits		3901-3902	9,348,642.00	0.00	11,347,007.36	13,474.00	(13,474.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>651,022,841.00</b>	<b>636,484,660.00</b>	<b>470,946,602.19</b>	<b>607,075,402.00</b>	<b>29,409,258.00</b>	<b>4.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	11,000.00	98,268.00	29,434.21	13,011,155.00	(12,912,887.00)	-13140.5%
Books and Other Reference Materials		4200	314,153.00	963,118.00	426,913.00	675,474.00	287,644.00	29.9%
Materials and Supplies		4300	360,659,182.00	286,655,355.00	60,810,522.46	132,072,684.00	154,582,671.00	53.9%
Noncapitalized Equipment		4400	17,950,587.00	32,359,805.00	8,989,950.77	19,378,276.00	12,981,529.00	40.1%
Food		4700	191,128.00	289,079.00	115,539.61	124,270.00	164,809.00	57.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>379,126,050.00</b>	<b>320,365,625.00</b>	<b>70,372,360.05</b>	<b>165,261,859.00</b>	<b>155,103,766.00</b>	<b>48.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,056,895.00	38,078,576.00	53,092,725.12	221,656,307.00	(183,577,731.00)	-482.1%
Travel and Conferences		5200	10,547,801.00	16,332,027.00	4,527,600.80	8,050,414.00	8,281,613.00	50.7%
Dues and Memberships		5300	22,239.00	187,502.00	113,389.12	141,021.00	46,481.00	24.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,570,639.00	2,568,259.00	1,549,082.22	1,948,940.00	619,319.00	24.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,832,575.00	38,805,622.00	10,610,871.22	18,403,372.00	20,402,250.00	52.6%
Transfers of Direct Costs		5710	106,488,856.00	106,488,856.00	0.00	113,633,256.00	(7,144,400.00)	-6.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	338,911,177.00	380,373,137.00	162,052,800.02	175,908,709.00	204,464,428.00	53.8%
Communications		5900	1,794,677.00	1,693,619.00	823,348.51	1,672,927.00	20,692.00	1.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>517,224,859.00</b>	<b>584,527,598.00</b>	<b>232,769,817.01</b>	<b>541,414,946.00</b>	<b>43,112,652.00</b>	<b>7.4%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	366,000.00	366,000.00	0.00	0.00	366,000.00	100.0%
Land Improvements		6170	1,000.00	46,708.00	132,252.19	164,566.00	(117,858.00)	-252.3%
Buildings and Improvements of Buildings		6200	5,855,690.00	13,781,666.00	3,165,786.39	7,082,337.00	6,699,329.00	48.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	4,172.00	4,172.00	0.00	0.00	4,172.00	100.0%
Equipment		6400	1,093,085.00	2,178,913.00	39,349.79	6,776,683.00	(4,597,770.00)	-211.0%
Equipment Replacement		6500	15,801.00	26,273,312.00	2,563,569.87	4,108,377.00	22,164,935.00	84.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,335,748.00</b>	<b>42,650,771.00</b>	<b>5,900,958.24</b>	<b>18,131,963.00</b>	<b>24,518,808.00</b>	<b>57.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	66,245,425.00	67,442,772.00	13,260,790.70	62,468,460.00	4,974,312.00	7.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>66,245,425.00</b>	<b>67,442,772.00</b>	<b>13,260,790.70</b>	<b>62,468,460.00</b>	<b>4,974,312.00</b>	<b>7.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,243,981,047.00</b>	<b>3,419,141,392.00</b>	<b>2,206,521,187.43</b>	<b>3,100,067,990.00</b>	<b>319,073,402.00</b>	<b>9.3%</b>



2009-10 End of Year Projection  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, 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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	2,122,331.00	63,833,590.00	29,563,531.88	33,103,695.00	(30,729,895.00)	-48.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	26,813,791.00	0.00	22,032,730.00	(4,781,061.00)	-17.8%
(a) TOTAL, INTERFUND TRANSFERS IN			2,122,331.00	90,647,381.00	29,563,531.88	55,136,425.00	(35,510,956.00)	-39.2%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	20,113,990.00	20,113,990.00	0.00	0.00	(20,113,990.00)	-100.0%
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			20,113,990.00	20,113,990.00	0.00	0.00	(20,113,990.00)	-100.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	851,140,104.60	800,564,631.54	684,987,530.79	802,651,052.00	2,086,420.46	0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	605,773.14	(7,630,165.00)	0.00	(7,630,165.00)	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			851,745,877.74	792,934,466.54	684,987,530.79	795,020,887.00	2,086,420.46	0.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			873,982,198.74	903,695,837.54	714,551,062.67	850,157,312.00	53,538,525.54	-5.9%

2009-10 End of Year Projection  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	3,154,009,163.00	2,973,732,760.00	2,153,361,482.22	2,983,308,124.00	9,575,364.00	0.3%
2) Federal Revenue		8100-8299	1,355,080,118.00	1,057,668,562.00	800,513,777.74	955,860,225.00	(101,808,337.00)	-9.6%
3) Other State Revenue		8300-8599	1,872,334,064.00	2,021,132,918.00	1,467,033,799.57	1,950,600,791.00	(70,532,127.00)	-3.5%
4) Other Local Revenue		8600-8799	106,676,127.00	113,351,328.00	73,718,480.48	109,541,106.00	(3,810,222.00)	-3.4%
5) TOTAL, REVENUES			6,488,099,472.00	6,165,885,568.00	4,494,627,540.01	5,999,310,246.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,939,219,515.00	3,044,889,496.00	2,370,275,727.16	2,862,505,102.00	182,384,394.00	6.0%
2) Classified Salaries		2000-2999	888,031,627.00	958,233,483.00	770,568,020.98	929,764,728.00	28,468,755.00	3.0%
3) Employee Benefits		3000-3999	1,411,768,629.00	1,431,104,792.00	1,043,277,232.19	1,435,923,202.00	(4,818,410.00)	-0.3%
4) Books and Supplies		4000-4999	514,704,591.00	444,316,406.00	160,053,717.91	309,418,719.00	134,897,687.00	30.4%
5) Services and Other Operating Expenditures		5000-5999	709,829,805.00	804,643,655.00	441,907,695.53	746,765,829.00	57,877,826.00	7.2%
6) Capital Outlay		6000-6999	37,432,448.00	77,559,903.00	12,724,146.77	28,482,123.00	49,077,780.00	63.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,587,203.00	4,832,537.00	199,247.00	2,068,500.00	2,764,037.00	57.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,451,227.00)	(18,630,525.00)	(326,258.57)	(14,556,588.00)	(4,073,937.00)	21.9%
9) TOTAL, EXPENDITURES			6,496,122,591.00	6,746,949,747.00	4,798,679,528.97	6,300,371,615.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,023,119.00)	(581,064,179.00)	(304,051,988.96)	(301,061,369.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	16,722,331.00	106,784,698.00	39,232,397.34	70,713,291.00	(36,071,407.00)	-33.8%
b) Transfers Out		7600-7629	43,934,181.00	56,436,456.00	43,136,199.12	59,434,100.00	(2,997,644.00)	-5.3%
2) Other Sources/Uses								
a) Sources		8930-8979	27,113,173.00	27,113,173.00	2,057,528.14	3,254,079.00	(23,859,094.00)	-88.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(98,677.00)	77,461,415.00	(1,846,273.64)	14,533,270.00		

2009-10 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,121,796.00)	(503,602,764.00)	(305,898,262.60)	(286,528,099.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	850,516,332.73	850,516,332.73		850,516,332.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	(100,554,377.00)		(100,554,377.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850,516,332.73	749,961,955.73		749,961,955.73		
d) Other Restatements		9795	(550,406,499.09)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,109,833.64	749,961,955.73		749,961,955.73		
2) Ending Balance, June 30 (E + F1e)			291,988,037.64	246,359,191.73		463,433,856.73		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,816,034.00	2,787,942.00		2,787,942.00		
Stores		9712	11,679,169.00	8,680,482.00		8,664,851.50		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	1,000.00	1,000.00		0.00		
Legally Restricted Balance		9740	138,442,996.04	97,372,996.00		243,008,490.32		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	65,375,780.00	65,375,780.00		65,375,780.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	73,573,059.00	72,040,991.73		48,745,660.55		
c) Undesignated Amount		9790				94,851,132.36		
d) Unappropriated Amount		9790	99,999.60	100,000.00				

2009-10 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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,317,602,323.00	2,086,049,019.00	1,356,084,490.00	2,126,210,727.00	40,161,708.00	1.9%
Charter Schools General Purpose Entitlement - State Aid		8015	29,356,308.00	26,251,227.00	15,235,442.00	28,756,997.00	2,505,770.00	9.5%
State Aid - Prior Years		8019	0.00	0.00	(10,059,396.00)	3,274,279.00	3,274,279.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,413,841.00	7,420,448.00	3,760,499.05	7,520,998.00	100,550.00	1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	68,056.00	9,395,278.00	7,431,325.23	76,763.00	(9,318,515.00)	-99.2%
County & District Taxes								
Secured Roll Taxes		8041	758,042,133.00	778,513,908.00	703,998,520.56	761,939,652.00	(16,574,256.00)	-2.1%
Unsecured Roll Taxes		8042	42,669,717.00	33,799,618.00	33,521,822.27	40,699,113.00	6,899,495.00	20.4%
Prior Years' Taxes		8043	71,895,285.00	73,374,241.00	68,419,807.26	67,014,135.00	(6,360,106.00)	-8.7%
Supplemental Taxes		8044	10,062,867.00	18,291,568.00	4,725,580.63	3,658,314.00	(14,633,254.00)	-80.0%
Education Revenue Augmentation Fund (ERAF)		8045	(36,303,210.00)	(2,659,941.00)	36,274,246.26	(3,299,446.00)	(639,505.00)	24.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,600,000.00	2,600,000.00	3,469,093.18	2,840,137.00	240,137.00	9.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,712,830.24	3,474,117.00	3,474,117.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	10,670.00	0.00	0.00	(10,670.00)	-100.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(5,335.00)	0.00	0.00	5,335.00	-100.0%
Subtotal, Revenue Limit Sources			3,203,408,320.00	3,033,040,701.00	2,224,574,260.68	3,042,165,786.00	9,125,085.00	0.3%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(181,788,295.00)	(171,399,427.00)	(147,324,978.00)	(178,915,183.00)	(7,515,756.00)	4.4%
Continuation Education ADA Transfer	2200	8091	15,043,252.00	15,198,248.00	12,859,744.00	15,919,519.00	721,271.00	4.7%
Community Day Schools Transfer	2430	8091	0.00	0.00	3,178,488.00	5,298,301.00	5,298,301.00	New
Special Education ADA Transfer	6500	8091	166,745,043.00	156,201,171.00	131,286,746.00	157,697,363.00	1,496,192.00	1.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	21,766,222.00	21,848,104.00	948,525.37	19,246,486.00	(2,601,618.00)	-11.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(71,165,379.00)	(81,156,037.00)	(72,161,303.83)	(78,104,148.00)	3,051,889.00	-3.8%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>3,154,009,163.00</b>	<b>2,973,732,760.00</b>	<b>2,153,361,482.22</b>	<b>2,983,308,124.00</b>	<b>9,575,364.00</b>	<b>0.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	169,279,325.00	168,236,244.00	129,095,848.22	197,579,028.00	29,342,784.00	17.4%
Special Education Discretionary Grants		8182	24,208,268.00	33,101,482.00	14,041,198.75	24,941,234.00	(8,160,248.00)	-24.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	71,464.00	1,331,974.00	128,579.00	155,268.00	(1,176,706.00)	-88.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,051,611,315.00	763,275,616.00	605,918,744.51	650,353,173.00	(112,922,443.00)	-14.8%

2009-10 End of Year Projection  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	8,065,760.00	8,014,337.00	3,755,127.63	6,778,052.00	(1,236,285.00)	-15.4%
Safe and Drug Free Schools	3700-3799	8290	5,775,380.00	6,441,965.00	5,071,480.77	4,791,065.00	(1,650,900.00)	-25.6%
JTPA / WIA	5600-5625	8290	1,029,333.00	1,375,211.00	137,649.84	1,363,915.00	(11,296.00)	-0.8%
Other Federal Revenue	All Other	8290	95,039,273.00	75,891,733.00	42,365,149.02	69,898,490.00	(5,993,243.00)	-7.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,355,080,118.00</b>	<b>1,057,668,562.00</b>	<b>800,513,777.74</b>	<b>955,860,225.00</b>	<b>(101,808,337.00)</b>	<b>-9.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	2,350,000.00	2,350,000.00	1,038,931.00	2,342,341.00	(7,659.00)	-0.3%
Prior Years	6360	8319	0.00	0.00	91,646.00	(45,002.00)	(45,002.00)	New
Special Education Master Plan								
Current Year	6500	8311	378,693,372.00	433,180,219.00	288,532,387.35	401,661,484.00	(31,518,735.00)	-7.3%
Prior Years	6500	8319	0.00	0.00	(5,994.00)	(29,970.00)	(29,970.00)	New
Home-to-School Transportation	7230	8311	15,782,241.00	36,145,097.00	26,385,923.00	36,145,097.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	146,467,895.00	137,901,655.00	112,079,708.34	137,901,655.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	17,526,894.00	40,140,768.00	29,302,759.00	40,140,768.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	121,286,715.00	127,053,071.00	2,349,479.02	4,169,539.00	(122,883,532.00)	-96.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(907.00)	7,738.00	7,738.00	New
Year Round School Incentive		8425	34,570,572.00	34,570,572.00	42,646,212.00	42,646,212.00	8,075,640.00	23.4%
Class Size Reduction, K-3		8434	141,290,604.00	158,737,194.00	97,635,074.00	152,998,064.00	(5,739,130.00)	-3.6%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	176,139.00	276,450.00	0.00	174,208.00	(102,242.00)	-37.0%
Mandated Costs Reimbursements		8550	3,499,028.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	80,353,246.00	86,226,767.00	48,765,349.08	89,508,423.00	3,281,656.00	3.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	1,513,519.00	1,723,973.00	853,926.77	993,634.00	(730,339.00)	-42.4%
Healthy Start	6240	8590	251,278.00	1,073,623.00	848,622.23	367,133.00	(706,490.00)	-65.8%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	1,750,500.02	526,003.00	526,003.00	New
Quality Education Investment Act	7400	8590	142,918,456.00	138,862,300.00	124,148,372.83	138,721,798.00	(140,502.00)	-0.1%
All Other State Revenue	All Other	8590	785,654,105.00	822,891,229.00	690,611,809.93	902,371,666.00	79,480,437.00	9.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,872,334,064.00</b>	<b>2,021,132,918.00</b>	<b>1,467,033,799.57</b>	<b>1,950,600,791.00</b>	<b>(70,532,127.00)</b>	<b>-3.5%</b>
<b>OTHER LOCAL REVENUE</b>								
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%

2009-10 End of Year Projection  
General Fund  
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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)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	218,000.00	218,000.00	140,864.98	140,865.00	(77,135.00)	-35.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	43,100.00	43,100.00	0.00	(1.00)	(43,101.00)	-100.0%
Leases and Rentals		8650	8,239,000.00	8,239,000.00	7,848,515.34	9,145,190.00	906,190.00	11.0%
Interest		8660	36,983,024.00	36,983,024.00	6,481,765.59	21,036,184.00	(15,946,840.00)	-43.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	125,000.00	125,000.00	150,374.46	150,375.00	25,375.00	20.3%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,334,472.00	7,334,472.00	18,134,337.50	21,271,868.00	13,937,396.00	190.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	5,335.00	0.00	0.00	(5,335.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	53,347,531.00	60,018,397.00	40,962,622.61	57,796,625.00	(2,221,772.00)	-3.7%
Tuition		8710	385,000.00	385,000.00	0.00	0.00	(385,000.00)	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>106,676,127.00</b>	<b>113,351,328.00</b>	<b>73,718,480.48</b>	<b>109,541,106.00</b>	<b>(3,810,222.00)</b>	<b>-3.4%</b>
<b>TOTAL, REVENUES</b>			<b>6,488,099,472.00</b>	<b>6,165,885,568.00</b>	<b>4,494,627,540.01</b>	<b>5,999,310,246.00</b>	<b>(166,575,322.00)</b>	<b>-2.7%</b>

2009-10 End of Year Projection  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,281,670,564.00	2,348,101,633.00	1,871,266,163.90	2,207,001,247.00	141,100,386.00	6.0%
Certificated Pupil Support Salaries		1200	257,172,119.00	264,003,448.00	201,095,567.49	250,431,901.00	13,571,547.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	284,035,220.00	300,620,522.00	198,323,474.00	280,476,661.00	20,143,861.00	6.7%
Other Certificated Salaries		1900	116,341,612.00	132,163,893.00	99,590,521.77	124,595,293.00	7,568,600.00	5.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,939,219,515.00</b>	<b>3,044,889,496.00</b>	<b>2,370,275,727.16</b>	<b>2,862,505,102.00</b>	<b>182,384,394.00</b>	<b>6.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	250,773,786.00	265,801,486.00	188,045,747.56	231,393,678.00	34,407,808.00	12.9%
Classified Support Salaries		2200	316,248,872.00	314,608,905.00	252,349,122.82	323,708,875.00	(9,099,970.00)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	18,121,260.00	20,330,341.00	17,702,047.33	21,175,355.00	(845,014.00)	-4.2%
Clerical, Technical and Office Salaries		2400	223,705,905.00	259,209,242.00	243,382,784.73	271,184,639.00	(11,975,397.00)	-4.6%
Other Classified Salaries		2900	79,181,804.00	98,283,509.00	69,088,318.54	82,302,181.00	15,981,328.00	16.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>888,031,627.00</b>	<b>958,233,483.00</b>	<b>770,568,020.98</b>	<b>929,764,728.00</b>	<b>28,468,755.00</b>	<b>3.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	231,475,525.00	239,851,204.00	181,332,806.05	234,377,078.00	5,474,126.00	2.3%
PERS		3201-3202	101,782,485.00	96,188,136.00	64,039,635.91	99,392,432.00	(3,204,296.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	111,906,818.00	121,550,171.00	88,801,126.43	112,295,068.00	9,255,103.00	7.6%
Health and Welfare Benefits		3401-3402	565,842,549.00	575,886,425.00	446,898,815.36	622,693,223.00	(46,806,798.00)	-8.1%
Unemployment Insurance		3501-3502	11,490,356.00	12,818,165.00	9,442,383.86	11,482,455.00	1,335,710.00	10.4%
Workers' Compensation		3601-3602	109,772,260.00	103,509,344.00	80,751,851.45	97,724,945.00	5,784,399.00	5.6%
OPEB, Allocated		3701-3702	253,361,265.00	252,194,729.00	152,629,666.49	225,764,678.00	26,430,051.00	10.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,737,371.00	15,506,376.00	819,489.18	13,918,661.00	1,587,715.00	10.2%
Other Employee Benefits		3901-3902	9,400,000.00	13,600,242.00	18,561,457.46	18,274,662.00	(4,674,420.00)	-34.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,411,768,629.00</b>	<b>1,431,104,792.00</b>	<b>1,043,277,232.19</b>	<b>1,435,923,202.00</b>	<b>(4,818,410.00)</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	67,462,947.00	67,667,838.00	55,090,170.06	93,196,312.00	(25,528,474.00)	-37.7%
Books and Other Reference Materials		4200	1,110,581.00	4,931,942.00	864,899.32	1,435,247.00	3,496,695.00	70.9%
Materials and Supplies		4300	419,800,247.00	329,112,973.00	90,724,345.42	186,109,392.00	143,003,581.00	43.5%
Noncapitalized Equipment		4400	26,127,989.00	42,302,790.00	13,258,763.50	28,553,498.00	13,749,292.00	32.5%
Food		4700	202,827.00	300,863.00	115,539.61	124,270.00	176,593.00	58.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>514,704,591.00</b>	<b>444,316,406.00</b>	<b>160,053,717.91</b>	<b>309,418,719.00</b>	<b>134,897,687.00</b>	<b>30.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,056,895.00	38,087,076.00	70,694,333.06	239,655,694.00	(201,568,618.00)	-529.2%
Travel and Conferences		5200	12,885,752.00	21,376,551.00	11,812,180.58	10,355,055.00	11,021,496.00	51.6%
Dues and Memberships		5300	466,594.00	632,998.00	574,963.55	594,141.00	38,857.00	6.1%
Insurance		5400-5450	25,323,771.00	28,224,871.00	23,468,771.00	45,755,660.00	(17,530,789.00)	-62.1%
Operations and Housekeeping Services		5500	103,989,937.00	104,737,557.00	68,707,987.93	95,611,758.00	9,125,799.00	8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,773,890.00	79,730,809.00	37,868,388.14	55,862,447.00	23,868,362.00	29.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	454,083,815.00	511,997,276.00	212,675,077.21	280,826,937.00	231,170,339.00	45.2%
Communications		5900	19,249,151.00	19,856,517.00	16,105,994.06	18,104,137.00	1,752,380.00	8.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>709,829,805.00</b>	<b>804,643,655.00</b>	<b>441,907,695.53</b>	<b>746,765,829.00</b>	<b>57,877,826.00</b>	<b>7.2%</b>

2009-10 End of Year Projection  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	744,215.00	532,756.00	58,491.60	59,654.00	473,102.00	88.8%
Land Improvements		6170	80,818.00	213,858.00	509,348.45	587,465.00	(373,607.00)	-174.7%
Buildings and Improvements of Buildings		6200	22,424,310.00	33,334,891.00	7,373,730.35	13,907,868.00	19,427,023.00	58.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	11,225,155.00	12,810,998.00	1,199,943.00	1,643,491.00	11,167,507.00	87.2%
Equipment		6400	2,908,425.00	4,228,856.00	1,019,513.75	8,175,262.00	(3,946,406.00)	-93.3%
Equipment Replacement		6500	49,525.00	26,438,544.00	2,563,119.62	4,108,383.00	22,330,161.00	84.5%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>37,432,448.00</b>	<b>77,559,903.00</b>	<b>12,724,146.77</b>	<b>28,482,123.00</b>	<b>49,077,780.00</b>	<b>63.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	199,247.00	199,247.00	451,219.00	69.4%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,968,886.00	1,968,886.00	0.00	271,877.00	1,697,009.00	86.2%
Other Debt Service - Principal		7439	1,967,851.00	2,213,185.00	0.00	1,597,376.00	615,809.00	27.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,587,203.00</b>	<b>4,832,537.00</b>	<b>199,247.00</b>	<b>2,068,500.00</b>	<b>2,764,037.00</b>	<b>57.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(9,451,227.00)	(18,630,525.00)	(326,258.57)	(14,556,588.00)	(4,073,937.00)	21.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(9,451,227.00)</b>	<b>(18,630,525.00)</b>	<b>(326,258.57)</b>	<b>(14,556,588.00)</b>	<b>(4,073,937.00)</b>	<b>21.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,496,122,591.00</b>	<b>6,746,949,747.00</b>	<b>4,798,679,528.97</b>	<b>6,300,371,615.00</b>	<b>446,578,132.00</b>	<b>6.6%</b>



2009-10 End of Year Projection  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	6,122,331.00	69,370,907.00	30,464,941.53	38,005,105.00	(31,365,802.00)	-45.2%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,600,000.00	37,413,791.00	8,767,455.81	32,708,186.00	(4,705,605.00)	-12.6%
(a) TOTAL, INTERFUND TRANSFERS IN			16,722,331.00	106,784,698.00	39,232,397.34	70,713,291.00	(36,071,407.00)	-33.8%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	165,133.59	517,962.00	(517,962.00)	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	12,502,275.00	8,000,000.00	17,929,734.00	(5,427,459.00)	-43.4%
Other Authorized Interfund Transfers Out		7619	43,934,181.00	43,934,181.00	34,971,065.53	40,986,404.00	2,947,777.00	6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,934,181.00	56,436,456.00	43,136,199.12	59,434,100.00	(2,997,644.00)	-5.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	20,113,990.00	20,113,990.00	0.00	0.00	(20,113,990.00)	-100.0%
Proceeds from Capital Leases		8972	1,999,183.00	1,999,183.00	0.00	1,196,551.00	(802,632.00)	-40.1%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,000,000.00	5,000,000.00	2,057,528.14	2,057,528.00	(2,942,472.00)	-58.8%
(c) TOTAL, SOURCES			27,113,173.00	27,113,173.00	2,057,528.14	3,254,079.00	(23,859,094.00)	-88.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(98,677.00)	77,461,415.00	(1,846,273.64)	14,533,270.00	62,928,145.00	-81.2%

**GENERAL FUND  
END OF YEAR FINANCIAL REPORT  
FY 2009-10**

**Comments on Significant Differences between Budget and Projections**

**Revenues, Expenditures, and Changes in Fund Balance**

**Revenues**

- A-1      The \$9.6 million projected higher revenue limit is mainly due to adjustments in ADA. For the current year, the net shift in ADA between the District and the charter schools is lower than was estimated in the budget resulting to a higher revenue limit ADA. Data related to the transferred students was updated based on norm enrollment which was not available at the time the budget was adopted. The higher ADA accounts for \$8.1 million of the increase. Various adjustments in the other revenue limit items nets to another \$1.5 million increase.
- A-2      Federal revenues are projected to be \$101.8 million lower than budgeted mainly due to \$177.6 million lower expenditures in specially funded programs (SFP) offset by \$24.1 million higher estimated expenditures in ARRA Individuals with Disabilities Education Act (IDEA), an additional \$41.0 million in ARRA State Fiscal Stabilization Fund (SFSF) to backfill categorical cuts, an increase of \$7.9 million in medical billing option and net increase of \$ 2.8 million in various revenues.
- A-3      State Revenues are projected to be lower by \$70.5 million than budgeted mainly due to \$31.5 million lower estimated Special Education entitlement of which \$23.0 million is for Special Disabilities Adjustments; recoupment by the State of \$41.0 million in select categorical programs that were backfilled with ARRA SFSF; and \$2 million net increase in the other state revenue items.
- A-4      The \$3.8 million decrease in Other Local Revenues is due to \$16.0 million lower interest income, partially offset by \$15.0 higher other fees and contracts, and various net decreases of \$ 2.8 million.

**Expenditures**

- B-1      The projected under-expenditure in Certificated Salaries is primarily due to projected savings from furlough days taken in May and June and decreased spending in teacher salaries, supervisor salaries, school administrator salaries and guidance/welfare salaries in regular programs, as well as decreased spending in SFP programs. The projected underspending in SFP programs will be carried over to FY 2010-2011.

Continued

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

**Other Financing Sources/Uses**

- D-1a The projected \$36.1 million decrease in the Interfund Transfers In represents lower transfers from Special Reserve Fund for expenditures relating to the ISIS project of \$26.4 million, Emergency Repairs-Williams Case of \$4.8 million, and various COPS projects of \$4.9 million.
- D-1b The projected increase in Transfers Out is primarily due to increased projected encroachment from Cafeteria Fund.
- D-2a The \$23.9 million lower Other Financing Sources is primarily due to non issuance of certificate of participations (COPS) for ISIS and bus replacements

**LOS ANGELES UNIFIED SCHOOL DISTRICT  
END OF YEAR PROJECTIONS ASSUMPTIONS  
Fiscal Year 2009-10**

**REVENUES**

**REVENUE LIMIT**

**Revenue Limit ADA**

	End of Year Projections	2nd Interim	Increase (Decrease)
Prior Year P-2 ADA (includes annual Ext. Yr Sp. Ed. ADA)	589,292.43	589,292.43	0.00
Net shift from PY District ADA to CY Charter ADA	7,381.00	7,381.00	0.00
Total PY P-2 ADA	581,911.43	581,911.43	0.00
Annual ADA	4,710.98	4,568.01	142.97
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	5,374.83	5,302.75	72.08
Revenue Limit ADA	591,997.24	591,782.19	215.05

**Base Revenue Limit Per ADA**

	End of Year Projections	2nd Interim	Increase (Decrease)
Base Revenue Limit per ADA (prior year)	\$ 6,125.56	\$ 6,125.56	\$ -
Statutory COLA (4.25%)	\$ 262.00	\$ 262.00	\$ -
Equalization	\$ -	\$ -	\$ -
Total Base Revenue Limit per ADA before Deficit	\$ 6,387.56	\$ 6,387.56	\$ -
Deficit (18.355%)	\$ (1,172.44)	\$ (1,172.44)	\$ -
Total Base Revenue Limit per ADA, Deficit	\$ 5,215.12	\$ 5,215.12	\$ -

**Local Property Taxes**

Local property taxes are based on the 2009-10 Second Principal (P-2) Taxes Report.

**Special Education**

The AB 602 funding model is used in the calculation of the Special Education base entitlement with zero COLA and a \$7.71 per ADA supplement to base. To be on the conservative side, the projections do not include Special Disabilities Adjustment funding pending passage of the statute providing for it.

The 2009-10 actual grant award for the Federal IDEA PL 94-142 local assistance grant is \$123,634,568. This is reduced by the estimated share of the fiscally independent charter schools of \$11 million.

**American Recovery and Reinvestment Act (ARRA) Funding**

Projections for the ARRA Title I, ARRA IDEA and Other ARRA Programs are based on the grant awards and the projected expenditures for this fiscal year. The revenue for the State Fiscal Stabilization Fund (SFSF) was recognized in fiscal year 2008-09. The end of year projections reflect the additional \$41 million received in fiscal year 2009-10 to backfill the ABX3 56 categorical programs reductions.

**Other Federal Revenues (8290)**

Estimates are based on known grants, entitlements, funding schedules or actual apportionments as of April 30, 2010. For federal grants subject to deferred revenues, the historical trend of expenditures was also considered in arriving at the estimates.

**LOS ANGELES UNIFIED SCHOOL DISTRICT  
END OF YEAR PROJECTIONS ASSUMPTIONS  
Fiscal Year 2009-10**

**Categorical Programs Associated with the Revenue Limit**

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

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

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

Current SACS Resource**	Former SACS Resource for SBX3 4 flexible programs**	Program	Audit Adjustment (Decrease in A/R & Beginning Balance, Increase in 2009-10 Revenues)	Recouped amount backfilled by SFSF
0000		Apport Sum Sch-Rem	1,804,419	
0000**	6350	ROC/P	4,450,855	
0000**	7080	7-12 Counseling	17,602,116	(16,664,654)
6286		English Language Acquisition	7,491,622	
6500		L/A Special Education Apportionments	54,272,029	
0000**	6405	School Safety	4,441,846	(2,152,091)
0000**	1200	High School Class Size Reduction	6,886,998	(7,739,798)
0000**	6760	Arts & Music Block Grant	3,604,492	(3,604,492)
0000**	7294	Math & Reading PD		(2,305,326)
0000**	7296	Math & Reading PD - EL		(2,514,898)
0000**	7392	Teacher Credentialing Block Grant		(5,980,260)
		Total	100,554,377	(40,961,519)

**Special Education Mandate Settlement**

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

**State Class Size Reduction (CSR) Funds**

End of year projections for CSR K-3 is \$160.2 million (149,637 eligible pupils x \$1,071) based on the 2009-10 J7 CSR K-3 report submitted to the state. There is an anticipated prior year adjustment of \$7.3 million resulting from the submission of a revised CSR K-3 report for 2008-09.

**Morgan Hart 9th Grade**

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

**Lottery Revenues**

Lottery revenues are calculated based on the latest rates from CDE:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	697,362.42	\$ 110.00	\$ 76,709,866
Restricted	697,362.42	\$ 16.00	\$ 11,157,799
Total			\$ 87,867,665

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

**LOS ANGELES UNIFIED SCHOOL DISTRICT  
END OF YEAR PROJECTIONS ASSUMPTIONS  
Fiscal Year 2009-10**

**Other State Revenues**

Projections for most of the state categorical revenues are based on known grants, entitlements, funding schedules or actual apportionments as of April 30, 2010. The estimates also reflect the FY 2009-10 funding reductions where applicable.

**TAX AND REVENUE ANTICIPATION NOTES (TRANs)**

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

**EXPENDITURES**

**CERTIFICATED AND CLASSIFIED SALARIES**

Estimated expenditures for FY 2009-10 are based on actual expenditures through April 30, 2010, and the remaining two months were projected based on expenditure patterns in FY 2008-09, supplemented by specific information about factors that would cause expenditures to vary from prior year.

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

**EMPLOYEE BENEFITS**

Health and welfare benefit costs are not expected to increase by more than 10 percent compared to the prior year.

Employee statutory benefit rates are as follows:

STRS	8.250%	
PERS	9.709%	Safety PERS Members 30.262%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.300%	
Workers' Comp.	2.550%	
PARS	3.750%	

**DEFERRED MAINTENANCE CONTRIBUTION**

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

**ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS**

The routine repair and maintenance contribution amount for the current fiscal year is expected to be \$140,654,203, while total maintenance expenditures are projected to be \$141,323,848.

**CERTIFICATES OF PARTICIPATION (COPs)**

\$29,563,534 in COPs are expected to be issued or refinanced in the current fiscal year. This amount is for costs of issuance as well as project expenditures. COPs proceeds projected to be spent in the fiscal year include \$1,231,955 for costs of issuance and \$12,041,311 for project expenditures. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$29,786,404 in 01-7619.

**RESERVE FOR ECONOMIC UNCERTAINTIES**

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

**LOS ANGELES UNIFIED SCHOOL DISTRICT  
END OF YEAR PROJECTIONS ASSUMPTIONS  
Fiscal Year 2009-10**

**PROJECTED CHANGES IN ENDING FUND BALANCES**

It is projected that the General Fund will end the fiscal year with a fund balance of \$463.4 million, which is \$286.5 million lower than the audited ending balance in fiscal year 2008-09. The deficit spending is mainly attributed to lower revenues in fiscal year 2009-10 resulting from the \$252.99 per ADA revenue limit reduction, higher revenue limit deficit factor combined with declining enrollment, and further reduction in other state apportionments.

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)
<b>ELEMENTARY</b>						
1. General Education	403,886.66	396,914.96	388,289.40	400,940.08	4,025.12	1%
2. Special Education	20,033.35	20,017.52	18,869.80	19,951.49	(66.03)	0%
<b>HIGH SCHOOL</b>						
3. General Education	151,921.39	156,776.36	154,526.04	154,360.29	(2,416.07)	-2%
4. Special Education	11,793.77	11,414.88	10,984.74	11,108.00	(306.88)	-3%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	108.48	101.26	260.78	260.78	159.52	158%
6. Special Education	0.00	1.35	1.77	1.77	0.42	31%
7. TOTAL, K-12 ADA	587,743.65	585,226.33	572,932.53	586,622.41	1,396.08	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	19,035.00	0.00	0.00	0.00	0.00	0%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students	8,358.91	0.00	0.00	0.00	0.00	0%
11. Adults Enrolled, State Apportioned	70,734.90	0.00	0.00	0.00	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	43.19	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	79,137.00	0.00	0.00	0.00	0.00	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	685,915.65	585,226.33	572,932.53	586,622.41	1,396.08	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary	7,878,625.00	0.00	0.00	0.00	0.00	0%
17. High School	6,441,709.00	0.00	0.00	0.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	14,320,334.00	0.00	0.00	0.00	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)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. ADA for 5th & 8th Hours	193.45	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	1,365.83	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	3,471.23	5,222.66	5,374.83	5,374.83	152.17	3%
b. All Other Block Grant Funded Charters	57,788.79	59,104.73	58,947.78	58,947.78	(156.95)	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	61,260.02	64,327.39	64,322.61	64,322.61	(4.78)	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	3,910,820.00	3,298,319.00	0.00	0.00	(3,298,319.00)	-100%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,125.56	6,125.56	6,125.56
2. Inflation Increase	0041	261.00	261.00	262.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,386.56	6,386.56	6,387.56
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,386.56	6,386.56	6,387.56
b. Revenue Limit ADA	0033	591,214.88	590,448.99	591,997.24
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,775,829,304.01	3,770,937,901.57	3,781,417,890.33
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	22,048,963.00	22,048,963.00	20,183,471.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	12,996,742.00	13,276,673.00	12,889,622.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	3,810,875,009.01	3,806,263,537.57	3,814,490,983.33
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,126,175,096.14	3,107,623,865.25	3,114,341,163.34
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	11,190,735.00	11,190,735.00	10,980,289.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	25,624,942.00	25,706,824.00	22,961,545.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	3,858,720.00	3,858,720.00	3,715,060.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(10,575,487.00)	(10,657,369.00)	(8,266,196.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,115,599,609.14	3,096,966,496.25	3,106,074,967.34

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	853,848,689.00	918,135,120.00	881,083,646.00
26. Miscellaneous Funds	0588	1,000.00	5,335.00	0.00
27. Community Redevelopment Funds	0589	2,600,000.00	2,600,000.00	2,840,137.00
28. Less: Charter Schools In-lieu Taxes	0595	80,931,838.00	90,926,120.00	87,443,108.61
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	775,517,851.00	829,814,335.00	796,480,674.39
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	21,911,099.00	29,366,898.00	31,477,334.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,318,170,659.14	2,237,785,263.25	2,278,116,958.95
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	568,336.00	534,722.00	1,368,813.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(151,201,525.00)	(150,537,419.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(568,336.00)	(151,736,247.00)	(151,906,232.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,317,602,323.14	2,086,049,016.25	2,126,210,726.95

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	3,591,369.00	3,079,084.00	3,081,591.00
44. California High School Exit Exam	9002	37,920,451.00	40,613,739.00	42,258,030.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	13,401,398.00	13,910,385.00	13,882,499.00
46. Apprenticeship Funding	0570	2,639,369.00	2,618,641.00	2,618,641.00
47. Community Day School Additional Funding	9007	3,043,819.00	3,105,268.00	2,785,166.00

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	508,325,000.00	779,096,000.00	1,337,818,000.00	1,152,774,000.00	1,333,487,000.00	1,215,430,000.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	26,920,000.00	47,470,000.00	3,000.00	0.00	43,130,000.00	351,710,000.00
Principal Apportionment	8010-8019	450,966,000.00	0.00	195,003,000.00	264,710,000.00	97,699,000.00	284,867,000.00
Miscellaneous Funds	8080-8099	0.00	(3,810,000.00)	(3,190,000.00)	(18,007,000.00)	(5,040,000.00)	0.00
Federal Revenue	8100-8299	199,076,000.00	162,980,000.00	13,991,000.00	111,921,000.00	153,482,000.00	67,051,000.00
Other State Revenue	8300-8599	229,077,000.00	56,682,000.00	123,396,000.00	315,421,000.00	108,863,000.00	164,753,000.00
Other Local Revenue	8600-8799	4,478,000.00	4,811,000.00	2,425,000.00	3,947,000.00	5,939,000.00	7,490,000.00
Interfund Transfers In	8910-8929	0.00	1,060,000.00	0.00	0.00	0.00	538,946,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	93,000.00
Other Receipts/Non-Revenue		269,151,000.00	1,006,166,000.00	251,667,000.00	323,650,000.00	256,830,000.00	324,238,000.00
TOTAL RECEIPTS		1,179,668,000.00	1,275,359,000.00	583,295,000.00	1,001,642,000.00	660,903,000.00	1,739,148,000.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	474,309,000.00	419,719,000.00	446,075,000.00	471,497,000.00	465,748,000.00	468,428,000.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00
Books, Supplies and Services	4000-5999	211,898,000.00	113,345,000.00	141,495,000.00	123,538,000.00	125,596,000.00	138,094,000.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	41,544,000.00	1,000.00	4,321,000.00	17,495,000.00	250,000.00	488,312,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/							
Non Expenditures		181,146,000.00	183,572,000.00	176,448,000.00	208,399,000.00	187,366,000.00	254,235,000.00
TOTAL DISBURSEMENTS		908,897,000.00	716,637,000.00	768,339,000.00	820,929,000.00	778,960,000.00	1,349,069,000.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	9500	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		270,771,000.00	558,722,000.00	(185,044,000.00)	180,713,000.00	(118,057,000.00)	390,079,000.00
F. ENDING CASH (A + E)		779,096,000.00	1,337,818,000.00	1,152,774,000.00	1,333,487,000.00	1,215,430,000.00	1,605,509,000.00
G. ENDING CASH, PLUS ACCRUALS							

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	January	February	March	April	May	June	Accruals	TOTAL
<b>A. BEGINNING CASH</b>	9110	1,605,509,000.00	1,473,307,000.00	1,254,585,000.00	889,787,000.00	757,742,000.00	533,553,000.00		
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Property Taxes	8020-8079	85,951,000.00	49,669,000.00	4,170,000.00	253,661,000.00	9,029,000.00	3,266,000.00	0.00	874,979,000.00
Principal Apportionment	8010-8019	292,306,000.00	2,612,000.00	161,911,000.00	107,860,000.00	157,753,000.00	0.00	0.00	2,015,687,000.00
Miscellaneous Funds	8080-8099	(11,798,000.00)	(14,746,000.00)	(7,354,000.00)	(7,268,000.00)	0.00	0.00	0.00	(71,213,000.00)
Federal Revenue	8100-8299	14,586,000.00	67,517,000.00	41,581,000.00	157,799,000.00	155,607,000.00	5,712,000.00	0.00	1,151,303,000.00
Other State Revenue	8300-8599	225,050,000.00	153,362,000.00	203,119,000.00	135,212,000.00	91,838,000.00	143,859,000.00	0.00	1,950,632,000.00
Other Local Revenue	8600-8799	6,679,000.00	7,320,000.00	7,940,000.00	6,130,000.00	18,735,000.00	33,733,000.00	0.00	109,627,000.00
Interfund Transfers In	8910-8929	0.00	0.00	44,799,000.00	2,862,000.00	0.00	390,955,000.00	0.00	978,622,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,000.00
Other Receipts/Non-Revenue		298,942,000.00	275,571,000.00	289,774,000.00	112,162,000.00	261,158,000.00	251,496,000.00	0.00	3,920,805,000.00
<b>TOTAL RECEIPTS</b>		911,716,000.00	541,305,000.00	745,940,000.00	768,418,000.00	694,120,000.00	829,021,000.00	0.00	10,930,535,000.00
<b>C. DISBURSEMENTS</b>									
Certified Salaries	1000-1999	444,482,000.00	450,919,000.00	446,000,000.00	431,115,000.00	465,959,000.00	452,242,000.00	0.00	5,436,493,000.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books, Supplies and Services	4000-5999	128,460,000.00	124,561,000.00	185,397,000.00	145,741,000.00	158,221,000.00	128,752,000.00	0.00	1,725,098,000.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	860,000.00	0.00	12,287,000.00	4,273,000.00	57,582,000.00	313,112,000.00	0.00	940,037,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	13,463,000.00	0.00	1,496,000.00	0.00	14,959,000.00
Other Disbursements/									
Non Expenditures		470,116,000.00	184,547,000.00	467,054,000.00	305,871,000.00	236,547,000.00	196,277,000.00	0.00	3,051,578,000.00
<b>TOTAL DISBURSEMENTS</b>		1,043,918,000.00	760,027,000.00	1,110,738,000.00	900,463,000.00	918,309,000.00	1,091,879,000.00	0.00	11,168,165,000.00
<b>D. PRIOR YEAR TRANSACTIONS</b>									
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	9500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(132,202,000.00)	(218,722,000.00)	(364,798,000.00)	(132,045,000.00)	(224,189,000.00)	(262,858,000.00)	0.00	(237,630,000.00)
<b>F. ENDING CASH (A + E)</b>		1,473,307,000.00	1,254,585,000.00	889,787,000.00	757,742,000.00	533,553,000.00	270,695,000.00		
<b>G. ENDING CASH, PLUS ACCRUALS</b>									270,695,000.00

**ASSUMPTIONS USED  
GENERAL FUND CASH FLOW PROJECTIONS  
END OF YEAR FINANCIAL REPORT  
FY 2009-10**

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