

LOS ANGELES UNIFIED SCHOOL DISTRICT
Inter-Office Correspondence
Office of the Chief Financial Officer

INFORMATIVE

DATE: December 7, 2012

TO: Members, Board of Education
Dr. John E. Deasy, Superintendent

FROM: Megan K. Reilly *MR (W) SV*
Chief Financial Officer

SUBJECT: 2012-13 FIRST INTERIM FINANCIAL REPORT

This informative provides a background overview of the 2012-13 First Interim Financial Report ("Report"), which, under Education Code sections 42130 and 42131, is to be submitted to the Los Angeles County Office of Education ("LACOE") by December 15, 2012. The Report contains current fiscal year revenue and expenditure projections for the General Fund and funds impacting the General Fund, as well as General Fund cash projections. The Board is requested to certify the District's financial condition as qualified, meaning the District may not be able to meet its financial obligations for 2012-13 and the subsequent two out-years. In addition, the Report contains a multi-year projection and fiscal stabilization plan for 2013-14.

I. MAJOR HIGHLIGHTS

The Report indicates the following:

- The District will be able to meet its financial commitments in 2012-13 and meet the 5% General Fund ending balance requirement set forth in the District's Budget and Finance Policy.
- The projected unassigned/unappropriated ending balance is \$1.9 million, which is a decrease of \$24.6 million from the \$26.1 million projected ending balance at Modified Budget. This is mainly due to the rescission of furloughs. All of the unassigned ending balance has been assumed to support expenditures for 2013-14.
- The General Fund (Restricted and Unrestricted combined) cash balance is projected to be \$323.1 million at the end of 2012-13. This reflects the inclusion of a cross-fiscal year Tax and Revenue Anticipation Notes (TRANS) which the District intends to issue in February or March 2013.
- The out-years show deficits of \$204.6 million in 2013-14 and \$719.5 in 2014-15 for a cumulative deficit of \$924.1 in 2014-15. A fiscal stabilization plan for 2013-14 is attached.

II. CHANGES IN REVENUES, EXPENDITURES, AND ENDING BALANCE

- **Increase in 2012-13 Projected Revenues** – As compared with the modified budget, the first interim revenue projections for the General Fund – Unrestricted are higher by a net amount of \$15.1 million. An overall increase of \$21.3 million is projected in the Revenue Limit Average Daily Attendance (ADA) revenue. This projection is based on updated information from norm enrollment data in October. The increase in Revenue Limit ADA is offset by a deficit factor of \$4.7 million and lower projected revenue from the dependent charter General Purpose Block Grant of \$2.7 million.
- **Increase in 2012-13 Projected Expenditures** - Expenditures for General Fund - Unrestricted are projected higher overall by a net amount of \$4.2 million. The projected expenditures increased by \$114 million from the modified budget due to the furlough rescission. Further, there is a projected increase in Health and Welfare and Workers' Compensation contributions of \$15.1 million, due to an increase in claims coupled with an adjustment in the discount rate factor used to calculate the current year Workers' Compensation liability reserve. In addition, there is an increase in classified salaries of \$6.7 million, mainly due to overtime.

These expenditure increases are offset by lower expenditures projections for the following programs where there will be an unspent carry-over into the next fiscal year: Money Donation Accounts for Schools decreased by \$16.6 million; Charter Fee for Service decreased by \$7.7 million; Charter School Categorical Block Grant decreased by \$6.9 million; Start up Costs for New Schools decreased by \$5.6 million; Fire Damage decreased by \$21.9 million; and Schools Instructional Materials decreased by \$3.0 million.

- **Increase in Projected Net Contributions/Transfers** - The General Fund contributions to restricted programs increased by \$47.1 million based on increased contributions to the Special Education and Home-to-School Transportation Programs because of an increase in salaries and fringe benefit expenditures resulting from the furlough rescission. Conversely, interfund transfers to Cafeteria Fund decreased by \$2.0 million, mainly due to a program shift from snacks to supper meals, yielding higher reimbursement of federal and state revenue levels coupled with a projected maximization of inventory at year end. In addition, Early Childhood Educational Program interfund transfers decreased by \$1.7 million, based on the assumption that a higher revenue level could be realized using the higher license capacity in forecasting enrollment.
- **Decrease in Ending Balance** – The projected total ending fund balance was lower by \$33.3 million. The unassigned/unappropriated ending balance of \$1.9 million has been factored in the 2013-14 budget.

Components of Ending Balance (in millions) General Fund – Unrestricted Fiscal Year 2012-13			
	First Interim	Modified Budget	Variance
Nonspendable	\$10.2	\$10.2	\$0.0
Assigned	370.8	379.5	(8.7)
Unassigned-Reserve for Economic Uncertainties	65.4	65.4	0.0
Unassigned/Unappropriated	1.9	26.5	(24.6)
2012-13 Ending Balance	\$448.3	\$481.6	\$33.3

- **Assigned Ending Balance:** Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, per pupil school discretionary accounts, school determined needs funds, new school opening funds, funds reserved for fire damage, and reserve for funding the District's OPEB liability.

III. 2012-13 PROJECTED CASH BALANCE

The projected cash balance for the General Fund as of June 30, 2013 will be \$323.1 million. This represents the combination of a \$37.2 million restricted cash balance and a \$285.9 million unrestricted cash balance resulting from interfund borrowing from other funds.

IV. 2013-14 AND 2014-15 UNRESTRICTED GENERAL FUND (OUT-YEAR BUDGET PROJECTIONS)

The out-year budget projections indicate deficits of \$204.6 million in 2013-14 and \$719.5 for 2013-14, for a cumulative total of \$924.1 million in 2014-15. A lower beginning balance in 2012-13 and increases in expenditures in 2013-14 are offset by a slight increase in projected revenues and the release of 2013-14 reserve for revenue uncertainty.

- **Changes in Revenues** – There is a slight increase in the out-year revenue projections of \$1.7 million mostly due to a small increase in revenue limit ADA, offset by a decrease in the projected per pupil lottery rate (from \$155 to \$154.) A decrease in revenue of \$5.2 million will result in 2014-15, mainly due to 2012-13 changes in revenue limit and special education revenues. The impact of federal sequestration cuts are not factored in the revenue assumptions.

- **Changes in Expenditures** - Unrestricted expenditure projections have increased by \$ 21.2 million in 2013-14. Changes are mostly attributable to increases in certificated and clerical salaries; worker's compensation contributions due to increase claim expenses and changes in the discount rate; and non-salary related expenditures due to the spending down of carryover balance mainly fire damage. The total expenditure increase is slightly offset by an adjustment in the indirect cost rate from 2.9% to 3.34%. However, unrestricted expenditures are projected to decrease by \$24.9 million in 2014-15, mainly due to the decrease in the fire damage account which is assumed to be fully expended in 2013-14.
- **Changes in Contribution/Transfer Out** – First Interim shows a decrease in contributions to restricted programs of \$73.3 million and \$87.9 million in 2013-14 and 2014-15, respectively. This is primarily due to Home to School Transportation revenue, which is now assumed to be received in 2013-14 and 2014-15. This is offset by an increase in contribution to special education due to the CEIS-Special Education disproportionate issue.

The Child Development Fund subsidy, which includes the District match requirement for the Head Start and Early Head Start programs, shows a slight increase of \$1.4 million from \$33 to \$34.4 million. This is offset by a lower Cafeteria fund encroachment of \$2 million from \$72.6 to first interim levels of \$70.7 million.

- **Changes in Assigned Ending Balance** - The assigned ending balance has been adjusted by \$138.6 million mainly due to the reclassification of the OPEB contribution as reserve.
- **Release of Reserve for Revenue Uncertainty** – With the passage of Proposition 30 and the Governor's promise of a 50/50 split between restoration of the deficit and additional pay down of the deferral, the First Interim out-year projections assumed that all the remaining reserve for revenue uncertainty balance will be released.

V. FISCAL CONCERNS

It is important to note that this Interim Financial Report is being submitted during an uncertain financial period. In November, Proposition 30 was supported by the voters to help education funding through increased taxes, but the details won't be known until the Governor's announcement of the Proposed Budget for 2013-14 on January 10, 2013.

The Los Angeles County of Education ("LACOE") has advised us to submit this Interim without a COLA for 2013-14 or any other positive revenue assumptions associated with Proposition 30 because the Proposed Budget remains unspecified at this time. LACOE and School Services of California guidelines are to remain cautious.

- **Legislative Analyst Office ("LAO") Forecasted Estimates** - The information we have to date are estimates provided by the LAO's forecast. There is great uncertainty regarding the out-year revenue projections. The LAO estimates that the State general fund may need to address a \$1.9 billion, two-year deficit by June. Accordingly, if this forecast proves to be accurate, the State will need to identify additional solutions and/or revenues to balance the

2013-14 State Budget. In addition, there is added uncertainty of the impact on the proposed Weighted Student Formula and the possible impact if the sequestration of federal funds were to occur. The outyear assumptions in this Report do not factor in the possibility of federal sequestration. Overall, however, in light of the adoption of Proposition 30, the LAO fiscal outlook estimates a projected increase in Proposition 98 of \$4.2 billion in 2013-14. In addition, the Governor's stated intent last year was to provide Proposition 30 as a 50/50 split "of which half will fund COLA and restore the deficit factor reduction to general purpose revenue limit and the other half will further reduce the payment deferrals." The District will know more on how the possible increase in Proposition 98 will be allocated in the Governor's Proposed Budget in January.

- **Fiscal Stabilization Plan** - In its 2012-13 Final Budget review letter, LACOE requires the District to include with this Report a fiscal stabilization plan to meet fiscal requirements in 2013-14 and 2014-15. Due to the uncertainty still surrounding the possible out-year revenue increase, the attached fiscal stabilization plan shows two columns, one of which will result in limited reductions if the State stands by its promise made during last year's May Revision of increased revenues for the out years; and the one column sets forth the necessity of reductions in both central and school site resources if this does not occur.
- **Cash Management** - Cash management remains a greater challenge in the upcoming months due to changes in the revenue apportionment schedule brought about by the passage of Proposition 30. From a cash management perspective, Proposition 30 has made projections challenging because the ballot measure will cause two distinct impacts. First, schools will benefit from a buy down of approximately \$2.065 billion in cross fiscal year deferrals throughout the year, but still face billion of deferrals until the next fiscal year. Second, the \$6.92 billion entitlement to schools from Proposition 30 will not be fully paid out by the state until June 30th.¹ For the District, this means we will be facing temporary cash deficits at multiple times this fiscal year that have not existed in prior years. This was addressed in a previous informative sent on November 29th on Spring Cash Flow Measures: 2012-13 Mid-Year Tax and Revenue Anticipation Notes (TRANS) and Temporary Borrowing From School Pool Funds.

Please contact me at 213-241-7888 or Matt Hill, Chief Strategy Officer at 213-241-7000 should you have any questions.

c: Michelle King
Dave Holmquist
Enrique Boull't
Jaime Aquino
Jefferson Crain
Matt Hill
Luis Buendia
Tony Atienza

¹ The Common Message also warned that "if the Proposition 30 tax revenues do not generate the full \$6.92 billion by June 30th, the difference will be paid in July 2013 with the 2012-12 P-2 apportionment."



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Report Number:	104-12/13
Date:	December 11, 2012
Subject:	2012-13 First Interim Report and 2013-14 Fiscal Stabilization Plan
Responsible Staff:	
Name	Megan Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

BOARD REPORT

Action Proposed: Staff requests that the Board approve the 2012-13 First Interim Financial Report, which contains a “qualified” certification (enclosed herewith as attachment “A”), and attached 2013-14 Fiscal Stabilization Plan (Attachment “B”).

A qualified certification signifies that the District, based on current projections, may not be able to meet its financial obligations for the current or two subsequent fiscal years.

Background: Under Education Code Sections 35035(g), 42130 and 42131, District staff must prepare and submit interim financial reports to the governing board at intervals throughout the fiscal year. As part of the interim financial reports, the Board certifies to the County Superintendent of Schools, the State Controller, and the State Superintendent of Public Instruction whether the District is able to meet its financial obligations for the remainder of the fiscal year and the next two fiscal years, using one of three certification scenarios:

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

In addition, the Los Angeles County Office of Education (LACOE) has requested that the Board adopt a fiscal stabilization plan with the First



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Interim Report due by December 17, 2012 that would address the projected deficit for fiscal years 2013-14 and 2014-15.

Expected Outcomes: The District will file its First Interim Financial Report and be in compliance with Education Code Requirements, including a Fiscal Stabilization Plan, as requested by LACOE.

Board Options and Consequences: The Board may choose to adopt a positive certification only if it determines that the District will meet its financial obligations in the current year and two subsequent years.

The Board may choose to adopt a qualified certification of financial condition based on the current projections if it determines that the District may or may not meet its financial obligations in the current year or two subsequent years.

The Board may choose to adopt a negative certification if the Board finds that the District will not be able to meet its financial obligations in the current year or the subsequent year.

A district with a qualified or negative certification at the first interim period may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District can make repayment of such debt issuance. LACOE may also impose various restrictions on districts that fail to deal with financial issues raised in interim reports. Finally, rating agencies may consider interim reports when making or revising credit ratings.

LACOE will review the District's certification. It has the authority and responsibility to change the certification if it determines that the District certification was not appropriate.

Policy Implications: Certification of the District's 2012-13 First Interim Financial Report and submission of the 2013-14 Fiscal Stabilization Plan will comply with Education Code and LACOE requirements.

Budget Impact: This report includes the required budget adjustments to restore and maintain reserves at the required level without using balancing methods not within the District's control.

Issues and Analysis: None



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Attachments:

☒ **Informative**

☐ **Desegregation
Impact Statement**



LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report

Respectfully submitted,

APPROVED BY:

DR. JOHN E. DEASY
Superintendent

MICHELLE KING
Senior Deputy Superintendent
School Operations

REVIEWED BY:

APPROVED &
PRESENTED BY:

Megan K. Reilly
Chief Financial Officer
Office of the Chief Financial Officer

DAVID HOLMQUIST
General Counsel

☒ Approved as to form.

TONY ATIENZA
Director of Budget Services and
Financial Planning

☒ Approved as to budget impact statement.



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2012-13

**First Interim
Financial Report**

December 17, 2012

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

Signed: [Signature]
District Superintendent or Designee

Date: December 12, 2012

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2012

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

X QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: V. Luis Buendia

Telephone: (213) 241-7889

Title: Controller

E-mail: luis.buendia@lausd.net

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

First Interim Financial Report

FY 2012-2013

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2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,912,119,005.00	2,907,801,412.00	1,173,312,804.72	2,921,920,593.00	14,119,181.00	0.5%
2) Federal Revenue		8100-8299	733,800,116.00	734,289,669.00	33,542,699.21	643,479,754.00	(90,809,915.00)	-12.4%
3) Other State Revenue		8300-8599	2,002,038,111.00	2,028,074,622.00	767,239,659.42	1,993,647,811.00	(34,426,811.00)	-1.7%
4) Other Local Revenue		8600-8799	128,838,872.00	128,942,108.00	26,312,502.79	114,723,387.00	(14,218,721.00)	-11.0%
5) TOTAL, REVENUES			5,776,796,104.00	5,799,107,811.00	2,000,407,666.14	5,673,771,545.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,498,670,188.36	2,514,607,871.00	827,571,535.85	2,635,867,556.00	(121,259,685.00)	-4.8%
2) Classified Salaries		2000-2999	779,721,816.00	768,989,839.00	242,986,608.14	817,333,713.00	(48,343,874.00)	-6.3%
3) Employee Benefits		3000-3999	1,459,190,997.00	1,459,248,740.00	425,866,055.01	1,395,392,315.00	63,856,425.00	4.4%
4) Books and Supplies		4000-4999	389,422,833.01	357,830,172.00	53,824,269.78	204,600,808.00	153,229,364.00	42.8%
5) Services and Other Operating Expenditures		5000-5999	748,657,549.25	773,390,501.00	118,352,189.31	716,178,605.00	57,211,896.00	7.4%
6) Capital Outlay		6000-6999	39,510,335.00	47,165,207.00	6,857,448.42	22,296,374.00	24,868,833.00	52.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	3,491,559.00	3,508,923.00	(982,410.00)	1,778,269.00	1,730,654.00	49.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,947,643.00)	(12,006,285.00)	(2,315.46)	(13,103,495.00)	1,097,210.00	-9.1%
9) TOTAL, EXPENDITURES			5,906,717,634.62	5,912,734,968.00	1,674,473,381.05	5,780,344,145.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(129,921,530.62)	(113,627,157.00)	325,934,285.09	(106,572,600.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,067,473.00	10,430,645.00	184,162.17	22,797,396.00	12,366,751.00	118.6%
b) Transfers Out		7600-7629	131,475,443.00	199,933,640.00	34,680,391.08	196,250,970.00	3,682,670.00	1.8%
2) Other Sources/Uses								
a) Sources		8930-8979	17,386,624.00	17,386,624.00	982,527.44	17,386,624.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(103,021,346.00)	(172,116,371.00)	(33,513,701.47)	(156,066,950.00)		

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(232,942,876.62)	(285,743,528.00)	292,420,583.62	(262,639,550.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	824,593,080.53	824,593,080.53		824,593,080.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			824,593,080.53	824,593,080.53		824,593,080.53		
d) Other Restatements		9795	(66,171,351.73)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,421,728.80	824,593,080.53		824,593,080.53		
2) Ending Balance, June 30 (E + F1e)			525,478,852.18	538,849,552.53		561,953,530.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,892,678.00	2,705,043.00		2,705,043.00		
Stores		9712	7,523,641.00	8,525,884.00		8,525,883.50		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	72,692,373.10	56,184,230.00		112,646,560.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	376,994,380.08	379,510,577.15		370,752,898.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	0.00	26,548,038.38		1,947,365.05		

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,976,628,270.00	2,015,091,139.00	1,103,890,994.65	2,061,646,803.00	46,555,664.00	2.3%
Charter Schools General Purpose Entitlement - State Aid		8015	114,059,056.00	112,696,576.00	26,936,701.68	110,028,191.00	(2,668,385.00)	-2.4%
State Aid - Prior Years		8019	0.00	0.00	(13,142,818.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,287,242.00	7,294,697.00	0.00	7,294,697.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	70,025.00	6,383,833.00	5,096,224.09	6,383,832.00	(1.00)	0.0%
County & District Taxes								
Secured Roll Taxes		8041	760,618,212.00	760,613,315.00	0.00	775,825,581.00	15,212,266.00	2.0%
Unsecured Roll Taxes		8042	38,039,085.00	31,969,990.00	25,783,447.72	31,969,990.00	0.00	0.0%
Prior Years' Taxes		8043	59,761,334.00	60,725,395.00	43,457,957.69	59,456,087.00	(1,269,308.00)	-2.1%
Supplemental Taxes		8044	7,058,590.00	8,554,571.00	1,382,700.05	8,982,300.00	427,729.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,465,615.00)	(3,532,667.00)	2,233,462.02	(26,784,897.00)	(23,252,230.00)	658.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	71,377,402.00	27,617,512.00	16,842.01	2,404,621.00	(25,212,891.00)	-91.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(2,990,014.29)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	32.00	32.00	0.00	32.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(16.00)	(16.00)	0.00	(16.00)	0.00	0.0%
Subtotal, Revenue Limit Sources			3,030,433,617.00	3,027,414,377.00	1,192,665,497.62	3,037,207,221.00	9,792,844.00	0.3%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(169,183,947.00)	(165,405,802.00)	(46,313,626.00)	(164,693,577.00)	712,225.00	-0.4%
Continuation Education ADA Transfer	2200	8091	19,405,531.00	19,405,531.00	5,433,550.00	20,062,804.00	657,273.00	3.4%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	149,778,416.00	146,000,271.00	40,880,076.00	144,630,773.00	(1,369,496.00)	-0.9%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	3,160,029.00	2,516,698.00	157,827.21	3,221,942.00	705,244.00	28.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(121,474,641.00)	(122,129,663.00)	(19,510,520.11)	(118,508,570.00)	3,621,093.00	-3.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,912,119,005.00	2,907,801,412.00	1,173,312,804.72	2,921,920,593.00	14,119,181.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	116,701,148.00	116,701,148.00	0.00	112,042,384.00	(4,658,764.00)	-4.0%
Special Education Discretionary Grants		8182	25,790,829.00	26,591,628.00	68,624.49	21,004,639.00	(5,586,989.00)	-21.0%
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	804,889.00	100,219.00	65,883.79	57,220.00	(42,999.00)	-42.9%
Interagency Contracts Between LEAs		8285	161,817.00	1,879,248.00	484,368.71	1,120,866.00	(758,380.00)	-40.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	48,538,016.00	68,806,899.00	14,525,789.16	47,893,019.00	(20,913,880.00)	-30.4%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	332,967,544.00	306,365,844.00	445,540.51	306,222,215.00	(143,629.00)	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	858,773.00	1,135,474.00	166,789.48	1,072,031.00	(63,443.00)	-5.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290	52,838,748.00	52,527,266.00	5,476,844.03	50,623,954.00	(1,903,312.00)	-3.6%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	25,697,352.00	23,977,008.00	4,647,918.98	18,832,872.00	(5,144,136.00)	-21.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	5,742,946.00	6,668,774.00	0.00	6,031,379.00	(637,395.00)	-9.6%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	123,698,054.00	129,536,163.00	7,660,940.06	78,579,175.00	(50,956,988.00)	-39.3%
TOTAL, FEDERAL REVENUE			733,800,116.00	734,289,669.00	33,542,699.21	643,479,754.00	(90,809,915.00)	-12.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	242,114.00	242,114.00	New
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	2,350,000.00	819,717.91	2,350,000.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	164,812.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	365,204,656.00	362,593,660.00	199,281,344.92	359,341,153.00	(3,252,507.00)	-0.9%
Prior Years	6500	8319	0.00	0.00	496,469.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,200,936.00	36,200,936.00	9,933,212.00	35,475,758.00	(725,178.00)	-2.0%
Economic Impact Aid	7090-7091	8311	110,000,000.00	111,960,151.00	25,825,317.64	111,960,151.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	40,963,168.00	40,963,168.00	11,240,320.00	40,143,998.00	(819,170.00)	-2.0%
All Other State Apportionments - Current Year	All Other	8311	63,243,132.00	63,442,942.00	2,917,564.14	5,596,853.00	(57,846,089.00)	-91.2%
All Other State Apportionments - Prior Years	All Other	8319	63,842.00	63,842.00	580,477.00	0.00	(63,842.00)	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	149,737,961.00	149,737,961.00	37,796,661.00	149,737,961.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	15,239,210.00	0.00	15,043,464.00	(195,746.00)	-1.3%
Lottery - Unrestricted and Instructional Materials		8560	92,386,555.00	101,302,110.00	58,517,740.36	108,243,117.00	6,941,007.00	6.9%
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%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	78,822,322.00	75,627,949.00	1,298,448.74	70,650,419.00	(4,977,530.00)	-6.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	1,999,301.00	0.00	667,220.00	(1,332,081.00)	-66.6%
Healthy Start	6240	8590	440,766.00	430,711.00	371,869.32	217,148.00	(213,563.00)	-49.6%
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	270,418.00	50,950.00	50,950.00	New
Quality Education Investment Act	7400	8590	81,996,200.00	81,996,200.00	65,596,960.00	81,996,200.00	0.00	0.0%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	980,628,573.00	984,166,481.00	352,128,327.39	1,011,931,305.00	27,764,824.00	2.8%
TOTAL, OTHER STATE REVENUE			2,002,038,111.00	2,028,074,622.00	767,239,659.42	1,993,647,811.00	(34,426,811.00)	-1.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	300,000.00	300,000.00	4,436.00	300,000.00	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	283.84	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	11,206,000.00	11,206,000.00	3,743,180.27	12,967,147.00	1,761,147.00	15.7%
Interest		8660	12,212,000.00	12,212,000.00	1,088,343.84	11,219,901.00	(992,099.00)	-8.1%
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	146,952.00	148,752.00	176,289.00	303,615.00	154,863.00	104.1%
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	26,900,747.00	24,317,481.00	4,182,574.88	25,398,182.00	1,080,701.00	4.4%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	16.00	16.00	0.00	16.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	77,778,088.00	80,462,790.00	17,117,394.96	64,239,457.00	(16,223,333.00)	-20.2%
Tuition		8710	295,069.00	295,069.00	0.00	295,069.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER LOCAL REVENUE			128,838,872.00	128,942,108.00	26,312,502.79	114,723,387.00	(14,218,721.00)	-11.0%
TOTAL REVENUES			5,776,796,104.00	5,799,107,811.00	2,000,407,666.14	5,673,771,545.00	(125,336,266.00)	-2.2%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,957,285,063.36	1,953,849,958.00	659,024,645.38	2,061,654,368.00	(107,804,410.00)	-5.5%
Certificated Pupil Support Salaries		1200	191,951,114.00	200,663,818.00	64,670,049.52	207,607,552.00	(6,943,734.00)	-3.5%
Certificated Supervisors' and Administrators' Salaries		1300	245,905,716.00	254,818,436.00	72,248,750.22	262,110,931.00	(7,292,495.00)	-2.9%
Other Certificated Salaries		1900	103,528,295.00	105,275,659.00	31,628,090.73	104,494,705.00	780,954.00	0.7%
TOTAL, CERTIFICATED SALARIES			2,498,670,188.36	2,514,607,871.00	827,571,535.85	2,635,867,556.00	(121,259,685.00)	-4.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	199,387,370.00	203,984,179.00	57,532,686.40	220,194,613.00	(16,210,434.00)	-7.9%
Classified Support Salaries		2200	286,748,050.00	271,535,234.00	87,796,282.48	273,999,352.00	(2,464,118.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	18,145,869.00	19,873,652.00	6,584,836.67	20,505,216.00	(631,564.00)	-3.2%
Clerical, Technical and Office Salaries		2400	199,930,842.00	195,866,227.00	68,726,932.82	214,491,571.00	(18,625,344.00)	-9.5%
Other Classified Salaries		2900	75,509,685.00	77,730,547.00	22,345,869.77	88,142,961.00	(10,412,414.00)	-13.4%
TOTAL, CLASSIFIED SALARIES			779,721,816.00	768,989,839.00	242,986,608.14	817,333,713.00	(48,343,874.00)	-6.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	199,721,791.00	201,564,188.00	66,650,282.66	210,668,903.00	(9,104,715.00)	-4.5%
PERS		3201-3202	94,399,689.00	93,619,492.00	29,271,742.71	103,329,523.00	(9,710,031.00)	-10.4%
OASDI/Medicare/Alternative		3301-3302	91,225,613.00	92,445,536.00	28,333,298.23	101,056,204.00	(8,610,668.00)	-9.3%
Health and Welfare Benefits		3401-3402	571,335,420.00	555,604,791.00	173,317,756.81	559,667,444.00	(4,062,653.00)	-0.7%
Unemployment Insurance		3501-3502	41,757,595.00	42,234,737.00	11,626,563.43	42,587,190.00	(352,453.00)	-0.8%
Workers' Compensation		3601-3602	89,071,633.00	93,231,146.00	27,750,801.06	104,412,574.00	(11,181,428.00)	-12.0%
OPEB, Allocated		3701-3702	355,491,761.00	365,000,327.00	80,360,510.83	259,271,475.00	105,728,852.00	29.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,901,601.00	2,258,271.00	99,137.77	1,270,647.00	987,624.00	43.7%
Other Employee Benefits		3901-3902	13,285,894.00	13,290,252.00	8,455,961.51	13,128,355.00	161,897.00	1.2%
TOTAL, EMPLOYEE BENEFITS			1,459,190,997.00	1,459,248,740.00	425,866,055.01	1,395,392,315.00	63,856,425.00	4.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,757,421.00	49,344,911.00	5,797,185.38	49,414,310.00	(69,399.00)	-0.1%
Books and Other Reference Materials		4200	512,102.00	6,574,041.00	76,589.72	355,482.00	6,218,559.00	94.6%
Materials and Supplies		4300	355,431,649.01	279,285,201.00	46,000,026.40	141,089,594.00	138,195,607.00	49.5%
Noncapitalized Equipment		4400	17,072,325.00	21,974,981.00	1,761,717.26	13,259,181.00	8,715,800.00	39.7%
Food		4700	649,336.00	651,038.00	188,751.02	482,241.00	168,797.00	25.9%
TOTAL, BOOKS AND SUPPLIES			389,422,833.01	357,830,172.00	53,824,269.78	204,600,808.00	153,229,364.00	42.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	292,327,108.00	262,932,309.00	26,609,221.98	129,980,786.00	132,951,523.00	50.6%
Travel and Conferences		5200	4,899,802.00	5,178,895.00	2,409,598.31	4,580,788.00	598,107.00	11.5%
Dues and Memberships		5300	548,384.00	636,104.00	381,970.78	568,478.00	67,626.00	10.6%
Insurance		5400-5450	27,261,781.00	27,262,444.00	7,361,574.00	24,762,670.00	2,499,774.00	9.2%
Operations and Housekeeping Services		5500	110,830,673.00	110,888,208.00	12,662,432.72	107,396,721.00	3,491,487.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,991,873.00	32,041,133.00	4,120,573.14	19,510,273.00	12,530,860.00	39.1%
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	261,612,812.25	309,280,396.00	57,434,827.78	406,065,304.00	(96,784,908.00)	-31.3%
Communications		5900	25,185,116.00	25,171,012.00	7,371,990.60	23,313,585.00	1,857,427.00	7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			748,657,549.25	773,390,501.00	118,352,189.31	716,178,805.00	57,211,896.00	7.4%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	620,063.00	620,063.00	0.00	0.00	620,063.00	100.0%
Land Improvements		6170	640,685.00	657,540.00	104,509.47	588,826.00	68,714.00	10.5%
Buildings and Improvements of Buildings		6200	28,111,618.00	31,405,417.00	4,019,211.44	8,197,855.00	23,207,562.00	73.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	5,708,201.00	1,336,286.89	5,928,176.00	(219,975.00)	-3.9%
Equipment		6400	4,108,816.00	3,970,260.00	869,064.49	2,254,864.00	1,715,396.00	43.2%
Equipment Replacement		6500	6,029,153.00	4,803,726.00	528,376.13	5,326,653.00	(522,927.00)	-10.9%
TOTAL, CAPITAL OUTLAY			39,510,335.00	47,165,207.00	6,857,448.42	22,296,374.00	24,868,833.00	52.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	0.00	220,598.00	429,868.00	66.1%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,003,008.00	(982,410.00)	0.00	1,003,008.00	100.0%
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	111,984.00	(111,984.00)	New
Other Debt Service - Principal		7439	1,838,085.00	1,855,449.00	0.00	1,445,687.00	409,762.00	22.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,491,559.00	3,508,923.00	(982,410.00)	1,778,269.00	1,730,654.00	49.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(11,947,643.00)	(12,006,285.00)	(2,315.46)	(13,103,495.00)	1,097,210.00	-9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,947,643.00)	(12,006,285.00)	(2,315.46)	(13,103,495.00)	1,097,210.00	-9.1%
TOTAL, EXPENDITURES			5,906,717,634.62	5,912,734,968.00	1,674,473,381.05	5,780,344,145.00	132,390,823.00	2.2%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	184,162.17	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,067,473.00	10,430,645.00	0.00	22,797,396.00	12,366,751.00	118.6%
(a) TOTAL, INTERFUND TRANSFERS IN			11,067,473.00	10,430,645.00	184,162.17	22,797,396.00	12,366,751.00	118.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	29,167,941.00	29,167,941.00	0.00	27,510,205.00	1,657,736.00	5.7%
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	62,314,353.00	72,694,700.00	0.00	70,675,316.00	2,019,384.00	2.8%
Other Authorized Interfund Transfers Out		7619	39,993,149.00	98,070,999.00	34,680,391.08	98,065,449.00	5,550.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131,475,443.00	199,933,640.00	34,680,391.08	196,250,970.00	3,682,670.00	1.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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	17,386,624.00	17,386,624.00	982,527.44	17,386,624.00	0.00	0.0%
(c) TOTAL, SOURCES			17,386,624.00	17,386,624.00	982,527.44	17,386,624.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(103,021,346.00)	(172,116,371.00)	(33,513,701.47)	(156,066,950.00)	(16,049,421.00)	-9.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,742,935,058.00	2,742,395,610.00	1,126,999,178.72	2,757,227,016.00	14,831,406.00	0.5%
2) Federal Revenue		8100-8299	20,837,807.00	20,837,807.00	1,752,942.41	20,837,807.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,200,526,718.00	1,222,408,431.00	408,324,563.15	1,222,780,891.00	372,460.00	0.0%
4) Other Local Revenue		8600-8799	93,007,325.00	90,525,859.00	19,395,632.52	90,412,085.00	(113,774.00)	-0.1%
5) TOTAL, REVENUES			4,057,306,908.00	4,076,167,707.00	1,556,472,316.80	4,091,257,799.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,707,805,442.00	1,698,420,276.00	568,968,572.99	1,784,791,827.00	(86,371,551.00)	-5.1%
2) Classified Salaries		2000-2999	406,291,492.00	390,051,306.00	133,749,171.21	414,359,498.00	(24,308,192.00)	-6.2%
3) Employee Benefits		3000-3999	899,684,684.00	895,630,236.00	274,811,464.13	873,031,075.00	22,599,161.00	2.5%
4) Books and Supplies		4000-4999	140,267,034.00	146,300,387.00	41,878,617.09	97,990,531.00	48,309,856.00	33.0%
5) Services and Other Operating Expenditures		5000-5999	186,868,830.00	198,062,060.00	60,421,584.78	185,540,600.00	12,521,460.00	6.3%
6) Capital Outlay		6000-6999	27,006,672.00	36,167,474.00	5,433,720.45	14,841,346.00	21,326,128.00	59.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,491,559.00	3,508,923.00	(982,410.00)	1,778,269.00	1,730,654.00	49.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(74,157,757.00)	(76,385,098.00)	(825,548.33)	(75,483,268.00)	(901,830.00)	1.2%
9) TOTAL, EXPENDITURES			3,297,257,956.00	3,291,755,564.00	1,083,455,172.32	3,296,849,878.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			760,048,952.00	784,412,143.00	473,017,144.48	794,407,921.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,067,473.00	10,430,645.00	58.17	10,430,645.00	0.00	0.0%
b) Transfers Out		7600-7629	131,475,443.00	199,933,640.00	34,680,391.08	196,250,970.00	3,682,670.00	1.8%
2) Other Sources/Uses								
a) Sources		8930-8979	17,386,624.00	17,386,624.00	982,527.44	17,386,624.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(768,940,630.00)	(767,660,807.05)	(256,939,588.00)	(814,697,606.70)	(47,036,799.65)	6.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(871,861,976.00)	(939,777,178.05)	(290,637,393.47)	(983,131,307.70)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(111,913,024.00)	(155,365,035.05)	182,379,751.01	(188,723,386.70)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	637,027,386.58	637,027,386.58		637,027,386.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,027,386.58	637,027,386.58		637,027,386.58		
d) Other Restatements		9795	(73,303,296.50)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			563,724,090.08	637,027,386.58		637,027,386.58		
2) Ending Balance, June 30 (E + F1e)			451,811,066.08	481,662,351.53		448,303,999.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,892,678.00	2,705,043.00		2,705,043.00		
Stores		9712	6,548,228.00	7,522,913.00		7,522,913.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	376,994,380.08	379,510,577.15		370,752,898.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	0.00	26,548,038.38		1,947,365.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,976,628,270.00	2,015,091,139.00	1,103,890,994.65	2,061,646,803.00	46,555,664.00	2.3%
Charter Schools General Purpose Entitlement - State Aid		8015	114,059,056.00	112,696,576.00	26,936,701.68	110,028,191.00	(2,668,385.00)	-2.4%
State Aid - Prior Years		8019	0.00	0.00	(13,142,818.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,287,242.00	7,294,697.00	0.00	7,294,697.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	70,025.00	6,383,833.00	5,096,224.09	6,383,832.00	(1.00)	0.0%
County & District Taxes								
Secured Roll Taxes		8041	760,618,212.00	760,613,315.00	0.00	775,825,581.00	15,212,266.00	2.0%
Unsecured Roll Taxes		8042	38,039,085.00	31,969,990.00	25,783,447.72	31,969,990.00	0.00	0.0%
Prior Years' Taxes		8043	59,761,334.00	60,725,395.00	43,457,957.69	59,456,087.00	(1,269,308.00)	-2.1%
Supplemental Taxes		8044	7,058,590.00	8,554,571.00	1,382,700.05	8,982,300.00	427,729.00	5.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,465,615.00)	(3,532,667.00)	2,233,462.02	(26,784,897.00)	(23,252,230.00)	-658.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	71,377,402.00	27,617,512.00	16,842.01	2,404,621.00	(25,212,891.00)	-91.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(2,990,014.29)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	32.00	32.00	0.00	32.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(16.00)	(16.00)	0.00	(16.00)	0.00	0.0%
Subtotal, Revenue Limit Sources			3,030,433,617.00	3,027,414,377.00	1,192,665,497.62	3,037,207,221.00	9,792,844.00	0.3%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(169,183,947.00)	(165,405,802.00)	(46,313,626.00)	(164,693,577.00)	712,225.00	-0.4%
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	3,160,029.00	2,516,698.00	157,827.21	3,221,942.00	705,244.00	28.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(121,474,641.00)	(122,129,663.00)	(19,510,520.11)	(118,508,570.00)	3,621,093.00	-3.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,742,935,058.00	2,742,395,610.00	1,126,999,178.72	2,757,227,016.00	14,831,406.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

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)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	20,837,807.00	20,837,807.00	1,752,942.41	20,837,807.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,837,807.00	20,837,807.00	1,752,942.41	20,837,807.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	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	60,254,570.00	60,454,380.00	1,242,614.04	2,608,291.00	(57,846,089.00)	-95.7%
All Other State Apportionments - Prior Years	All Other	8319	63,842.00	63,842.00	580,477.00	0.00	(63,842.00)	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	149,737,961.00	149,737,961.00	37,796,661.00	149,737,961.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	15,239,210.00	0.00	15,043,464.00	(195,746.00)	-1.3%
Lottery - Unrestricted and Instructional Materials		8560	76,907,326.00	81,695,250.00	36,814,422.73	84,874,994.00	3,179,744.00	3.9%
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%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	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						

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)
All Other State Revenue	All Other	8590	913,563,019.00	915,217,788.00	331,890,388.38	970,516,181.00	55,298,393.00	6.0%
TOTAL, OTHER STATE REVENUE			1,200,526,718.00	1,222,408,431.00	408,324,563.15	1,222,780,891.00	372,460.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	300,000.00	300,000.00	4,436.00	300,000.00	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	11,206,000.00	11,206,000.00	3,743,180.27	12,967,147.00	1,761,147.00	15.7%
Interest		8660	12,210,000.00	12,210,000.00	1,087,529.24	11,211,215.00	(998,785.00)	-8.2%
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	146,952.00	148,752.00	176,289.00	303,615.00	154,863.00	104.1%
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	26,900,747.00	24,317,481.00	4,182,574.88	25,398,182.00	1,080,701.00	4.4%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	16.00	16.00	0.00	16.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	42,243,610.00	42,343,610.00	10,201,623.13	40,231,910.00	(2,111,700.00)	-5.0%
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%

2012-13 First Interim
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)
TOTAL, OTHER LOCAL REVENUE			93,007,325.00	90,525,859.00	19,395,632.52	90,412,085.00	(113,774.00)	-0.1%
TOTAL, REVENUES			4,057,306,908.00	4,076,167,707.00	1,556,472,316.80	4,091,257,799.00	15,090,092.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,447,524,081.00	1,427,976,744.00	492,350,986.60	1,500,471,493.00	(72,494,749.00)	-5.1%
Certificated Pupil Support Salaries		1200	71,744,025.00	77,015,424.00	25,864,306.41	84,864,573.00	(7,849,149.00)	-10.2%
Certificated Supervisors' and Administrators' Salaries		1300	170,805,697.00	174,615,633.00	46,151,427.24	180,660,793.00	(6,045,160.00)	-3.5%
Other Certificated Salaries		1900	17,731,639.00	18,812,475.00	4,601,852.74	18,794,968.00	17,507.00	0.1%
TOTAL, CERTIFICATED SALARIES			1,707,805,442.00	1,698,420,276.00	568,968,572.99	1,784,791,827.00	(86,371,551.00)	-5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,501,300.00	7,174,426.00	1,090,455.97	4,412,309.00	2,762,117.00	38.5%
Classified Support Salaries		2200	202,756,402.00	195,190,582.00	67,058,412.22	197,917,585.00	(2,727,003.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	14,702,876.00	14,357,326.00	4,879,304.92	14,842,191.00	(484,865.00)	-3.4%
Clerical, Technical and Office Salaries		2400	157,787,597.00	148,119,398.00	52,308,503.34	160,486,418.00	(12,367,020.00)	-8.3%
Other Classified Salaries		2900	24,543,317.00	25,209,574.00	8,412,494.76	36,700,995.00	(11,491,421.00)	-45.6%
TOTAL, CLASSIFIED SALARIES			406,291,492.00	390,051,306.00	133,749,171.21	414,359,498.00	(24,308,192.00)	-6.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	137,770,946.00	137,890,510.00	46,389,152.59	143,711,285.00	(5,820,775.00)	-4.2%
PERS		3201-3202	57,289,706.00	56,640,888.00	18,023,339.52	56,668,489.00	(27,601.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	50,739,123.00	51,280,014.00	16,897,167.39	58,148,616.00	(6,868,602.00)	-13.4%
Health and Welfare Benefits		3401-3402	315,953,893.00	298,574,160.00	111,255,643.31	347,237,737.00	(48,663,577.00)	-16.3%
Unemployment Insurance		3501-3502	26,824,405.00	26,939,845.00	7,705,982.12	27,558,737.00	(618,892.00)	-2.3%
Workers' Compensation		3601-3602	56,604,178.00	59,930,446.00	18,336,517.54	67,328,968.00	(7,398,522.00)	-12.3%
OPEB, Allocated		3701-3702	239,616,249.00	250,127,161.00	51,597,448.80	161,252,940.00	88,874,221.00	35.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,600,290.00	956,960.00	2,476.57	(1,702,991.00)	2,659,951.00	278.0%
Other Employee Benefits		3901-3902	13,285,894.00	13,290,252.00	4,603,736.29	12,827,294.00	462,958.00	3.5%
TOTAL, EMPLOYEE BENEFITS			899,684,684.00	895,630,236.00	274,811,464.13	873,031,075.00	22,599,161.00	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	276,533.00	29,736,392.00	5,797,185.38	26,045,625.00	3,690,767.00	12.4%
Books and Other Reference Materials		4200	410,371.00	6,217,663.00	5,474.08	168,707.00	6,048,956.00	97.3%
Materials and Supplies		4300	131,108,270.00	101,284,937.00	35,781,315.72	65,920,359.00	35,364,578.00	34.9%
Noncapitalized Equipment		4400	8,467,870.00	9,054,405.00	294,641.91	5,826,129.00	3,228,276.00	35.7%
Food		4700	3,990.00	6,990.00	0.00	29,711.00	(22,721.00)	-325.1%
TOTAL, BOOKS AND SUPPLIES			140,267,034.00	146,300,387.00	41,878,617.09	97,990,531.00	48,309,856.00	33.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	1,000.00	4,187,201.12	9,748,348.00	(9,747,348.00)	#####
Travel and Conferences		5200	1,610,597.00	258,960.00	1,406,680.54	2,455,741.00	(2,196,781.00)	-848.3%
Dues and Memberships		5300	478,420.00	585,615.00	355,701.78	534,573.00	51,042.00	8.7%
Insurance		5400-5450	27,261,781.00	27,261,781.00	7,360,911.00	24,762,007.00	2,499,774.00	9.2%
Operations and Housekeeping Services		5500	108,537,612.00	108,567,612.00	12,368,709.61	107,115,341.00	1,452,271.00	1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,524,497.00	17,920,913.00	2,216,002.40	16,297,455.00	1,623,458.00	9.1%
Transfers of Direct Costs		5710	(87,007,064.00)	(87,007,064.00)	0.00	(89,490,064.00)	2,483,000.00	-2.9%
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	94,067,323.00	106,920,569.00	25,304,651.23	91,365,068.00	15,555,501.00	14.5%
Communications		5900	23,395,664.00	23,552,674.00	7,221,727.10	22,752,131.00	800,543.00	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,868,830.00	198,062,060.00	60,421,584.78	185,540,600.00	12,521,460.00	6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	60,243.00	60,243.00	0.00	0.00	60,243.00	100.0%
Land Improvements		6170	639,685.00	639,685.00	87,615.49	525,477.00	114,208.00	17.9%
Buildings and Improvements of Buildings		6200	25,341,176.00	28,825,741.00	3,921,922.88	7,298,087.00	21,527,654.00	74.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	5,708,201.00	1,336,286.89	5,928,176.00	(219,975.00)	-3.9%
Equipment		6400	764,183.00	732,219.00	80,507.68	857,214.00	(124,995.00)	-17.1%
Equipment Replacement		6500	201,385.00	201,385.00	7,387.51	232,392.00	(31,007.00)	-15.4%
TOTAL, CAPITAL OUTLAY			27,006,672.00	36,167,474.00	5,433,720.45	14,841,346.00	21,326,128.00	59.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	0.00	220,598.00	429,868.00	66.1%
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	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	1,003,008.00	1,003,008.00	(982,410.00)	0.00	1,003,008.00	100.0%
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	111,984.00	(111,984.00)	New
Other Debt Service - Principal		7439	1,838,085.00	1,855,449.00	0.00	1,445,687.00	409,762.00	22.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,491,559.00	3,508,923.00	(982,410.00)	1,778,269.00	1,730,654.00	49.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(62,210,114.00)	(64,378,813.00)	(823,232.87)	(62,379,773.00)	(1,999,040.00)	3.1%
Transfers of Indirect Costs - Interfund		7350	(11,947,643.00)	(12,006,285.00)	(2,315.46)	(13,103,495.00)	1,097,210.00	-9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(74,157,757.00)	(76,385,098.00)	(825,548.33)	(75,483,268.00)	(901,830.00)	1.2%
TOTAL, EXPENDITURES			3,297,257,956.00	3,291,755,564.00	1,083,455,172.32	3,296,849,878.00	(5,094,314.00)	-0.2%

2012-13 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	58.17	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,067,473.00	10,430,645.00	0.00	10,430,645.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,067,473.00	10,430,645.00	58.17	10,430,645.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	29,167,941.00	29,167,941.00	0.00	27,510,205.00	1,657,736.00	5.7%
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	62,314,353.00	72,694,700.00	0.00	70,675,316.00	2,019,384.00	2.8%
Other Authorized Interfund Transfers Out		7619	39,993,149.00	98,070,999.00	34,680,391.08	98,065,449.00	5,550.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131,475,443.00	199,933,640.00	34,680,391.08	196,250,970.00	3,682,670.00	1.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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	17,386,624.00	17,386,624.00	982,527.44	17,386,624.00	0.00	0.0%
(c) TOTAL, SOURCES			17,386,624.00	17,386,624.00	982,527.44	17,386,624.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(773,802,850.00)	(772,582,613.05)	(256,939,588.00)	(819,559,826.70)	(46,977,213.65)	6.1%
Contributions from Restricted Revenues		8990	4,862,220.00	4,921,806.00	0.00	4,862,220.00	(59,586.00)	-1.2%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(768,940,630.00)	(767,660,807.05)	(256,939,588.00)	(814,697,606.70)	(47,036,799.65)	6.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(871,961,976.00)	(939,777,178.05)	(290,637,393.47)	(983,131,307.70)	(43,354,129.65)	4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	169,183,947.00	165,405,802.00	46,313,626.00	164,693,577.00	(712,225.00)	-0.4%
2) Federal Revenue		8100-8299	712,962,309.00	713,451,862.00	31,789,756.80	622,641,947.00	(90,809,915.00)	-12.7%
3) Other State Revenue		8300-8599	801,511,393.00	805,666,191.00	358,915,096.27	770,866,920.00	(34,799,271.00)	-4.3%
4) Other Local Revenue		8600-8799	35,831,547.00	38,416,249.00	6,916,870.27	24,311,302.00	(14,104,947.00)	-36.7%
5) TOTAL, REVENUES			1,719,489,196.00	1,722,940,104.00	443,935,349.34	1,582,513,746.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	790,864,746.36	816,187,595.00	258,602,962.86	851,075,729.00	(34,888,134.00)	-4.3%
2) Classified Salaries		2000-2999	373,430,324.00	378,938,533.00	109,237,436.93	402,974,215.00	(24,035,682.00)	-6.3%
3) Employee Benefits		3000-3999	559,506,313.00	563,618,504.00	151,054,590.88	522,361,240.00	(41,257,264.00)	-7.3%
4) Books and Supplies		4000-4999	249,155,799.01	211,529,785.00	11,945,652.69	106,610,277.00	(104,919,508.00)	-49.6%
5) Services and Other Operating Expenditures		5000-5999	561,788,719.25	575,328,441.00	57,930,604.53	530,638,005.00	(44,690,436.00)	-7.8%
6) Capital Outlay		6000-6999	12,503,663.00	10,997,733.00	1,423,727.97	7,455,028.00	(3,542,705.00)	-32.2%
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	62,210,114.00	64,378,813.00	823,232.87	62,379,773.00	1,999,040.00	3.1%
9) TOTAL, EXPENDITURES			2,609,459,678.62	2,620,979,404.00	591,018,208.73	2,483,494,267.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(889,970,482.62)	(898,039,300.00)	(147,082,859.39)	(900,980,521.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	184,104.00	12,366,751.00	12,366,751.00	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	768,940,630.00	767,660,807.05	256,939,588.00	814,697,606.70	47,036,799.65	6.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			768,940,630.00	767,660,807.05	257,123,692.00	827,064,357.70		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,029,852.62)	(130,378,492.95)	110,040,832.61	(73,916,163.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	187,565,693.95	187,565,693.95		187,565,693.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,565,693.95	187,565,693.95		187,565,693.95		
d) Other Restatements		9795	7,131,944.77	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,697,638.72	187,565,693.95		187,565,693.95		
2) Ending Balance, June 30 (E + F1e)			73,667,786.10	57,187,201.00		113,649,530.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	975,413.00	1,002,971.00		1,002,970.50		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	72,692,373.10	56,184,230.00		112,646,560.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	19,405,531.00	19,405,531.00	5,433,550.00	20,062,804.00	657,273.00	3.4%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	149,778,416.00	146,000,271.00	40,880,076.00	144,630,773.00	(1,369,498.00)	-0.9%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			169,183,947.00	165,405,802.00	46,313,626.00	164,693,577.00	(712,225.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	116,701,148.00	116,701,148.00	0.00	112,042,384.00	(4,658,764.00)	-4.0%
Special Education Discretionary Grants		8182	25,790,829.00	26,591,628.00	68,624.49	21,004,639.00	(5,586,989.00)	-21.0%
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	804,889.00	100,219.00	65,883.79	57,220.00	(42,999.00)	-42.9%
Interagency Contracts Between LEAs		8285	161,817.00	1,879,246.00	484,368.71	1,120,866.00	(758,380.00)	-40.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim
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)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	48,538,016.00	68,806,899.00	14,525,789.16	47,893,019.00	(20,913,880.00)	-30.4%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	332,967,544.00	306,365,844.00	445,540.51	306,222,215.00	(143,629.00)	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	858,773.00	1,135,474.00	166,789.48	1,072,031.00	(63,443.00)	-5.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290	52,838,748.00	52,527,266.00	5,476,844.03	50,623,954.00	(1,903,312.00)	-3.6%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	25,697,352.00	23,977,008.00	4,647,918.98	18,832,872.00	(5,144,136.00)	-21.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	5,742,946.00	6,668,774.00	0.00	6,031,379.00	(637,395.00)	-9.6%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	102,860,247.00	108,698,356.00	5,907,997.65	57,741,368.00	(50,956,988.00)	-46.9%
TOTAL, FEDERAL REVENUE			712,962,309.00	713,451,862.00	31,789,756.80	622,841,947.00	(90,809,915.00)	-12.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	242,114.00	242,114.00	New
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	2,350,000.00	819,717.91	2,350,000.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	164,812.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	365,204,656.00	362,593,660.00	199,281,344.92	359,341,153.00	(3,252,507.00)	-0.9%
Prior Years	6500	8319	0.00	0.00	496,469.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,200,936.00	36,200,936.00	9,933,212.00	35,475,758.00	(725,178.00)	-2.0%
Economic Impact Aid	7090-7091	8311	110,000,000.00	111,960,151.00	25,825,317.64	111,960,151.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	40,963,168.00	40,963,168.00	11,240,320.00	40,143,998.00	(819,170.00)	-2.0%
All Other State Apportionments - Current Year	All Other	8311	2,988,562.00	2,988,562.00	1,674,950.10	2,988,562.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	15,479,229.00	19,606,860.00	21,703,317.63	23,368,123.00	3,761,263.00	19.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	78,822,322.00	75,627,949.00	1,298,448.74	70,650,419.00	(4,977,530.00)	-6.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	1,999,301.00	0.00	667,220.00	(1,332,081.00)	-66.6%
Healthy Start	6240	8590	440,766.00	430,711.00	371,869.32	217,148.00	(213,563.00)	-49.6%
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	270,418.00	50,950.00	50,950.00	New
Quality Education Investment Act	7400	8590	81,996,200.00	81,996,200.00	65,596,960.00	81,996,200.00	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)
All Other State Revenue	All Other	8590	67,065,554.00	68,948,693.00	20,237,939.01	41,415,124.00	(27,533,569.00)	-39.9%
TOTAL, OTHER STATE REVENUE			801,511,393.00	805,666,191.00	358,915,096.27	770,866,920.00	(34,799,271.00)	-4.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	283.84	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	2,000.00	2,000.00	814.60	8,686.00	6,686.00	334.3%
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	35,534,478.00	38,119,180.00	6,915,771.83	24,007,547.00	(14,111,633.00)	-37.0%
Tuition		8710	295,069.00	295,069.00	0.00	295,069.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

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)
TOTAL, OTHER LOCAL REVENUE			35,831,547.00	38,416,249.00	6,916,870.27	24,311,302.00	(14,104,947.00)	-36.7%
TOTAL, REVENUES			1,719,489,196.00	1,722,940,104.00	443,935,349.34	1,582,513,746.00	(140,426,358.00)	-8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	509,760,982.36	525,873,214.00	166,673,658.78	561,182,875.00	(35,309,661.00)	-6.7%
Certificated Pupil Support Salaries		1200	120,207,089.00	123,648,394.00	38,805,743.11	122,742,979.00	905,415.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	75,100,019.00	80,202,803.00	26,097,322.98	81,450,138.00	(1,247,335.00)	-1.6%
Other Certificated Salaries		1900	85,796,656.00	86,463,184.00	27,026,237.99	85,699,737.00	763,447.00	0.9%
TOTAL, CERTIFICATED SALARIES			790,864,746.36	816,187,595.00	258,602,962.86	851,075,729.00	(34,888,134.00)	-4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	192,886,070.00	196,809,753.00	56,442,230.43	215,782,304.00	(18,972,551.00)	-9.6%
Classified Support Salaries		2200	83,991,648.00	76,344,652.00	20,737,870.26	76,081,767.00	262,885.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	3,442,993.00	5,516,326.00	1,705,531.75	5,663,025.00	(146,699.00)	-2.7%
Clerical, Technical and Office Salaries		2400	42,143,245.00	47,746,829.00	16,418,429.48	54,005,153.00	(6,258,324.00)	-13.1%
Other Classified Salaries		2900	50,966,368.00	52,520,973.00	13,933,375.01	51,441,966.00	1,079,007.00	2.1%
TOTAL, CLASSIFIED SALARIES			373,430,324.00	378,938,533.00	109,237,436.93	402,974,215.00	(24,035,682.00)	-6.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	61,950,845.00	63,673,678.00	20,261,130.07	66,957,618.00	(3,283,940.00)	-5.2%
PERS		3201-3202	37,109,983.00	36,978,604.00	11,248,403.19	46,661,034.00	(9,682,430.00)	-26.2%
OASDI/Medicare/Alternative		3301-3302	40,486,490.00	41,165,522.00	11,436,130.84	42,907,588.00	(1,742,066.00)	-4.2%
Health and Welfare Benefits		3401-3402	255,381,527.00	257,030,631.00	62,062,113.50	212,429,707.00	44,600,924.00	17.4%
Unemployment Insurance		3501-3502	14,933,190.00	15,294,892.00	3,920,581.31	15,028,453.00	266,439.00	1.7%
Workers' Compensation		3601-3602	32,467,455.00	33,300,700.00	9,414,283.52	37,083,606.00	(3,782,906.00)	-11.4%
OPEB, Allocated		3701-3702	115,875,512.00	114,873,166.00	28,763,062.03	98,018,535.00	16,854,631.00	14.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,301,311.00	1,301,311.00	96,661.20	2,973,638.00	(1,672,327.00)	-128.5%
Other Employee Benefits		3901-3902	0.00	0.00	3,852,225.22	301,061.00	(301,061.00)	New
TOTAL, EMPLOYEE BENEFITS			559,506,313.00	563,618,504.00	151,054,590.88	522,361,240.00	41,257,264.00	7.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,480,888.00	19,608,519.00	0.00	23,368,685.00	(3,760,166.00)	-19.2%
Books and Other Reference Materials		4200	101,731.00	356,378.00	71,115.64	186,775.00	169,603.00	47.6%
Materials and Supplies		4300	224,323,379.01	178,000,264.00	10,218,710.68	75,169,235.00	102,831,029.00	57.8%
Noncapitalized Equipment		4400	8,604,455.00	12,920,576.00	1,467,075.35	7,433,052.00	5,487,524.00	42.5%
Food		4700	645,346.00	644,048.00	188,751.02	452,530.00	191,518.00	29.7%
TOTAL, BOOKS AND SUPPLIES			249,155,799.01	211,529,785.00	11,945,652.69	106,610,277.00	104,919,508.00	49.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	292,327,108.00	262,931,309.00	22,422,020.86	120,232,438.00	142,698,871.00	54.3%
Travel and Conferences		5200	3,289,205.00	4,919,935.00	1,002,917.77	2,125,047.00	2,794,888.00	56.8%
Dues and Memberships		5300	69,964.00	50,489.00	26,269.00	33,905.00	16,584.00	32.8%
Insurance		5400-5450	0.00	663.00	663.00	663.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,293,061.00	2,320,596.00	293,723.11	281,380.00	2,039,216.00	87.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,467,376.00	14,120,220.00	1,904,570.74	3,212,818.00	10,907,402.00	77.2%
Transfers of Direct Costs		5710	87,007,064.00	87,007,064.00	0.00	89,490,064.00	(2,483,000.00)	-2.9%
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	167,545,489.25	202,359,827.00	32,130,176.55	314,700,236.00	(112,340,409.00)	-55.5%
Communications		5900	1,789,452.00	1,618,338.00	150,263.50	561,454.00	1,056,884.00	65.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			561,788,719.25	575,328,441.00	57,930,604.53	530,638,005.00	44,690,436.00	7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	559,820.00	559,820.00	0.00	0.00	559,820.00	100.0%
Land Improvements		6170	1,000.00	17,855.00	16,893.98	63,349.00	(45,494.00)	-254.8%
Buildings and Improvements of Buildings		6200	2,770,442.00	2,579,676.00	97,288.56	899,768.00	1,679,908.00	65.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,344,633.00	3,238,041.00	788,556.81	1,397,650.00	1,840,391.00	56.8%
Equipment Replacement		6500	5,827,768.00	4,602,341.00	520,988.62	5,094,261.00	(491,920.00)	-10.7%
TOTAL, CAPITAL OUTLAY			12,503,663.00	10,997,733.00	1,423,727.97	7,455,028.00	3,542,705.00	32.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	62,210,114.00	64,378,813.00	823,232.87	62,379,773.00	1,999,040.00	3.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,210,114.00	64,378,813.00	823,232.87	62,379,773.00	1,999,040.00	3.1%
TOTAL EXPENDITURES			2,609,459,678.62	2,620,979,404.00	591,018,208.73	2,483,494,267.00	137,485,137.00	5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	184,104.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	12,366,751.00	12,366,751.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	184,104.00	12,366,751.00	12,366,751.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	773,802,850.00	772,582,613.05	256,939,588.00	819,559,826.70	46,977,213.65	6.1%
Contributions from Restricted Revenues		8990	(4,862,220.00)	(4,921,806.00)	0.00	(4,862,220.00)	59,586.00	-1.2%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			768,940,630.00	767,660,807.05	256,939,588.00	814,697,606.70	47,036,799.65	6.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			768,940,630.00	767,660,807.05	257,123,692.00	827,064,357.70	(59,403,550.65)	7.7%

Resource	Description	2012-13 Projected Year Totals
5640	Medi-Cal Billing Option	1,314,943.76
5650	FEMA Public Assistance Funds	32,277.04
5810	Other Restricted Federal	6,615,508.24
6275	Teacher Recruitment and Retention (09-10)	0.53
6286	English Language Acquisition Program, Teac	3,553,012.61
6355	ROCP: Training & Certification for Communit	18,981.88
6500	Special Education	6,256,586.11
7090	Economic Impact Aid (EIA)	2,015,949.61
7091	Economic Impact Aid: Limited English Profici	46,395,791.26
7400	Quality Education Investment Act	33,281,216.16
7810	Other Restricted State	497,231.00
9010	Other Restricted Local	12,665,061.95
Total, Restricted Balance		112,646,560.15

**GENERAL FUND
FIRST INTERIM FINANCIAL REPORT
2012-13**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The increase of \$14.1 million in revenue limit is primarily due to an increase of 3,109.06 in projected ADA which equates to \$21.1 million and an increase in Unemployment Insurance of \$4.6 million. These are offset by \$4.7 million higher deficit, \$2.7 million lower Dependent Charter General Purpose Block Grant, \$1.4 million lower Charter In-lieu Taxes, and \$2.8 million in decreases due to higher Conversion Charter Offsets.
- A-2 The \$90.8 million lower Federal Revenues is primarily due to the projected \$89.6 million lesser expenditures in various expenditure driven grants and \$4.5 million lower Mental Health revenue. The reductions are offset by higher Special Education IDEA Basic Local Assistance entitlement of \$3.3 million.
- A-3 The \$34.4 million projected lower Other State Revenues is due mainly to the projected \$34.0 million lesser expenditures in grants; lower special education apportionment of \$3.3 million, lower Regular and Special Education Home-to-School revenue of \$1.5 million; lower Dependent Charter School Categorical Block Grant of \$2.2 million; and various lower state revenue of \$0.4 million; offset by higher prior year lottery revenue of \$7 million.
- A-4 The \$14.2 million lower Other Local Revenues is primarily due to the projected \$14.1 million lesser spending in grants, lower interest income (\$1 million), and lower miscellaneous income (\$2.1 million); which are offset by higher leases and rentals (\$1.8 million), and higher other fees (\$1.2 million).

Expenditures

- B-1 The projected over-expenditure in Certificated Salaries is primarily due to higher projected expenditures for teachers' salaries. Rescinded budgeted furloughs for all employees contributed to this increase.
- B-2 The projected over-expenditure in Classified Salaries is primarily due to higher projected expenditures for clerical, technical and office salaries and classified instructional salaries. Rescinded budgeted furloughs for all employees contributed to this increase.

Continued

- B-3 The projected under-expenditure in Employee Benefits is primarily due to projected lower spending in OPEB, partially offset by higher projected spending in other types of benefits.
- B-4 The projected under-expenditure in Materials and Supplies is mainly due to projected underspending in SFP programs. The projected underspending in SFP programs will be carried over to FY 2013-2014.
- B-5 The projected under-spending in Services and Other Operating expenses is primarily due to lower projected expenditures in subagreements for services and rentals, leases and repairs partially offset by increases in professional/consulting services and operating expenditures.
- B-6 The projected under-expenditure in Capital Outlay is primarily due to lower projected expenditures for buildings and improvements
- B-7 The projected under-expenditure in Other Outgo is primarily due to lower projected transfers for charter school supplemental block grant.
- B-8 The higher Transfers of Indirect Costs is mainly due to higher spending in the Cafeteria Fund.

Other Financing Sources/Uses

- D-1a The projected \$12.4 million increase in Interfund Transfers In is due to the transfer from Measure Y for the ISIS project.
- D-1b The projected decrease in Transfers Out is primarily due to a reduced projected encroachment from other funds.
- D-2a The lower Other Financing Sources is due to lower estimates for insurance proceeds.

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	357,221.72	357,221.94	343,238.52	358,121.48	899.54	0%
2. Special Education	18,157.47	17,853.71	17,891.30	17,937.00	83.29	0%
HIGH SCHOOL						
3. General Education	130,977.96	130,906.78	135,684.45	132,463.55	1,556.77	1%
4. Special Education	10,285.07	9,871.37	10,425.09	10,016.02	144.65	1%
COUNTY SUPPLEMENT						
5. County Community Schools	153.98	154.11	154.11	153.98	(0.13)	0%
6. Special Education	1.61	1.61	1.61	1.61	0.00	0%
7. TOTAL K-12 ADA	516,797.81	516,009.52	507,395.08	518,693.64	2,684.12	1%
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)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
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)	516,797.81	516,009.52	507,395.08	518,693.64	2,684.12	1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	42.12	21.87	10.01	26.95	5.08	23%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	78.99	70.20	29.56	79.57	9.37	13%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	30,912.04	30,528.37	30,953.28	30,953.28	424.91	1%
b. All Other Block Grant Funded Charters	85,502.35	85,886.26	82,585.26	82,585.26	(3,301.00)	-4%
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)	116,414.39	116,414.63	113,538.54	113,538.54	(2,876.09)	-2%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,505.56	6,505.56	6,505.56
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	57.35	0.00	57.34
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,774.91	6,717.56	6,774.90
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,774.91	6,717.56	6,774.90
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	57.35	0.00
c. Revenue Limit ADA	0033	547,709.85	546,537.89	549,646.95
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	3,710,684,939.86	3,702,745,016.34	3,723,803,121.56
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
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			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	3,710,684,939.86	3,702,745,016.34	3,723,803,121.56
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	2,884,241,190.05	2,878,069,646.30	2,894,437,690.33
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	42,435,437.00	42,435,437.00	47,073,954.00
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	8,267,940.00	7,716,900.00	8,345,777.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	5,107,911.00	5,200,202.00	5,123,834.60
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	39,275,408.00	39,918,739.00	43,852,011.60
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	2,923,516,598.05	2,917,988,385.30	2,938,289,701.93

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	868,368,873.00	872,009,134.00	863,127,590.00
26. Miscellaneous Funds	0588	16.00	16.00	16.00
27. Community Redevelopment Funds	0589, 0721	71,377,402.00	27,617,512.00	2,404,621.00
28. Less: Charter Schools In-lieu Taxes	0595	161,882,525.00	162,757,759.00	157,732,431.60
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	777,863,766.00	736,868,903.00	707,799,795.40
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	168,212,539.00	165,215,636.00	168,031,081.38
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	1,977,440,293.05	2,015,903,846.30	2,062,458,825.15
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	812,023.00	812,702.00	812,022.00
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	3103, 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	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(812,023.00)	(812,702.00)	(812,022.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	1,976,628,270.05	2,015,091,144.30	2,061,646,803.15

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	3,073,934.00	3,073,934.00	3,073,934.00
44. California High School Exit Exam	9002	40,443,831.00	40,443,831.00	40,443,831.23
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	13,866,438.00	13,866,438.00	13,866,435.90
46. Apprenticeship Funding	0570	2,317,046.00	2,608,291.00	2,608,290.72
47. Community Day School Additional Funding	3103, 9007	3,131,924.00	3,042,268.00	3,034,423.13

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2012-13**

REVENUES

REVENUE LIMIT

Revenue Limit ADA

P2 and annual ADA are estimated by using a simple average ratio of P2 or annual ADA to enrollment in the last three fiscal years. Because of declining enrollment, the prior year P2 ADA is used in the revenue limit calculation, adjusted for the shift in ADA from District to charter and vice versa. The ADA estimates are adjusted as updated enrollment and ADA information become available.

	Budget	1st Interim	Increase (Decrease)
Prior Year P-2 ADA (includes annual Ext. Yr Sp. Ed. ADA)	533,856.48	533,856.48	0.00
Net shift from PY District ADA to CY Charter ADA	22,028.00	19,412.00	(2,616.00)
Total PY P-2 ADA	511,828.48	514,444.48	2,616.00
Annual ADA	4,181.04	4,249.17	68.13
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	30,528.37	30,953.30	424.93
Revenue Limit ADA	546,537.89	549,646.95	3,109.06

Base Revenue Limit Per ADA

Both the Budget and the first interim use the following revenue limit per ADA calculation:

Base Revenue Limit per ADA (prior year)	\$ 6,505.56
Statutory COLA (2.24%)	\$ 212.00
Other Revenue Limit Adjustment	\$ 57.34
Total Base Revenue Limit per ADA before Deficit	\$ 6,774.90
Deficit (22.272%)	\$ (1,508.91)
Total Base Revenue Limit per ADA, Deficited	\$ 5,265.99

Local Property Taxes

The first interim local property taxes is based on the 2012-13 First Principal Taxes report which is lower than what was used in the Budget. The lower property taxes are offset by higher state aid.

	Budget	1st Interim	Increase (Decrease)
Property Taxes	\$ 872,009,134.00	\$ 863,127,590.00	\$ (8,881,544.00)
Community Redevelopment Funds	\$ 2,884,000.00	\$ 16,842.00	\$ (2,867,158.00)
Tax Increase from RDA Trust Fund	\$ 24,733,512.00	\$ 2,387,779.00	\$ (22,345,733.00)

State Class Size Reduction (CSR) Funds

Estimated CSR K-3 FY 2012-13 revenue for the first interim is \$149.7 million based on estimated enrollment and participation.

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.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2012-13**

Lottery Revenues

Lottery revenues for the current year are calculated based on the following:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	655,254.67	\$ 124.00	\$ 81,251,579
Restricted	655,254.67	\$ 30.00	\$ 19,657,640
Total		\$ 154.00	\$ 100,909,219

The first interim also shows an adjustment to the prior year lottery revenues because of higher rates than what were used in the FY 12 4th quarter accrual.

	Non Prop 20	Prop 20	Total
4th Quarter Lottery Rate, FY 2012			
4th Qtr Adjusted Rate	\$ 16.44	\$ 17.59	\$ 34.03
4th Qtr Accrual Rate	\$ 11.03	\$ 12.05	\$ 23.08
Increase (Decrease)	\$ 5.41	\$ 5.54	\$ 10.95
FY12 ADA (x absence factor)	669,762.31	669,762.31	669,762.31
PY Lottery Adjustment	\$ 3,623,414.00	\$ 3,710,483.00	\$ 7,333,897.00

Special Education

The AB 602 funding model is used in the calculation of the Special Education base entitlement with 0.00% COLA and 0.36 per ADA supplement to base.

The estimated grant award for the Federal IDEA PL 94-142 local assistance grant is \$119,952,585. Of the total grant amount, \$17,992,888 (15%) was set aside for Early Intervening Services (SACS resource 3312). \$10,082,687 will be spent this year and \$7,910,201 will be spent in FY 2014.

Other Federal Revenues (8290)

Projections are based on known grants, entitlements, funding schedules or actual apportionments as of October 31, 2012. For federal grants subject to deferred revenues, the historical trend of expenditures were also considered in arriving at the estimates.

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.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2012-13**

Other State Revenues

Projections for most of the state categorical revenues are based on known grants, entitlements, funding schedules or actual apportionments as of October 31, 2012. Below are some of the state categorical programs and the basis of the 1st interim projections.

DESCRIPTION	Budget	1st Interim	Increase (Decrease)	Basis of 1st Interim Estimates
6500 Special Education	\$ 345,665,255	\$ 342,412,748	\$ (3,252,507)	Apportionment schedule
7230 Transportation: Home to School	\$ 36,200,936	\$ 35,475,758	\$ (725,178)	Apportionment schedule
7240 Transportation Home to School SP ED	\$ 40,963,168	\$ 40,143,998	\$ (819,170)	Apportionment schedule
6300 Lottery Instructional Material	\$ 19,606,860	\$ 23,368,123	\$ 3,761,263	Revised CY & PY Lottery Rates
1100 Lottery	\$ 81,695,250	\$ 84,874,994	\$ 3,179,744	Revised CY & PY Lottery Rates
0000 Charter School Categorical Block Grant	\$ 15,099,753	\$ 12,923,386	\$ (2,176,367)	Change in ADA
0000 State Mandate Block Grant	\$ 15,239,210	\$ 15,043,464	\$ (195,746)	Apportionment schedule
0000 ROC/P Apportionment	\$ 63,842		\$ (63,842)	Apportionment schedule
6512 SP ED:Mental Health Services	\$ 35,808,463	\$ 35,750,692	\$ (57,771)	Apportionment schedule
0000 Instructional Material Block Grant	\$ 35,513,254	\$ 35,465,218	\$ (48,036)	Apportionment schedule
2430 Community Day School	\$ 249,959	\$ 242,114	\$ (7,845)	Apportionment schedule

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

On July 2, 2012, the District issued a total of \$600.0 million of 2012-13TRANS at a premium of \$7.0 million. The interest and principal is due at maturity on February 28, 2013. 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: \$300.0 million on or before December 31, 2012; \$307.7 million of principal and interest on or before January 31, 2013.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2012-13 are based on actual expenditures through October 31, 2012, and the remaining eight months were projected based on expenditure patterns in FY 2011-12, supplemented by specific information about factors that would cause expenditures to vary from prior year.

Salary negotiations with our bargaining units have been completed for the current fiscal year. Furloughs are not included in the projections.

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	11.417%	Safety PERS Members 33.233%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	1.100%	
Workers' Comp.	2.600%	
PARS	3.750%	

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2012-13**

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 projected to be \$76,230,382, and total maintenance expenditures are projected to be \$85,230,382.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. \$38,716,194 in project expenditures from COPs issued in prior years are expected in the current fiscal year. These project expenditures will be recorded in objects 1000 to 6999. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$30,787,599 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$562.0 million, which is \$262.6 million lower than the unaudited actual ending balance for 2011-12. The deficit spending is due both to lower revenues and higher expenditures in fiscal year 2012-13.

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
Object	Beginning Balance (Per Org)								
A. BEGINNING CASH		109,134,428.00	1,005,548,826.00	961,448,914.00	876,726,446.00	805,870,388.00	631,438,941.00	609,246,709.00	488,979,731.00
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment									
Property Taxes		504,782,087.00	339,666,500.00	198,141,805.00	75,094,486.00	137,267,820.00	263,113,932.00	137,267,820.00	75,138,200.00
Miscellaneous Funds		30,829,234.00	44,134,412.00	16,842.00	0.00	29,504,371.00	343,815,847.00	75,805,736.00	59,648,091.00
Federal Revenue		0.00	4,247.00	(19,414,549.00)	57,609.00	(16,764,475.00)	(4,276,505.00)	(4,182,785.00)	2,980,831.00
Other State Revenue		14,029,694.00	2,227,850.00	65,701,503.00	21,230,234.00	14,284,964.00	50,539,589.00	105,777,809.00	69,494,992.00
Other Local Revenue		226,242,469.00	195,775,876.00	121,852,670.00	297,643,482.00	153,761,125.00	101,879,503.00	306,394,632.00	67,271,974.00
Interfund Transfers In		427,280.00	6,100,887.00	4,700,333.00	4,144,833.00	4,129,511.00	2,076,785.00	9,639,497.00	11,016,142.00
All Other Financing Sources		0.00	7.00	192,704,742.00	64,234,897.00	66,328,523.00	66,328,523.00	89,349,523.00	70,328,523.00
TOTAL RECEIPTS		631,113,069.00	82,680,497.00	8,394,939.00	49,606,277.00	19,233,772.00	34,125,316.00	25,471,769.00	14,963,359.00
C. DISBURSEMENTS		1,407,423,833.00	670,590,276.00	572,098,285.00	512,011,818.00	407,745,611.00	857,602,990.00	725,524,001.00	370,842,112.00
Certificated Salaries		323,224,947.00	304,344,429.00	362,185,752.00	383,268,500.00	386,004,624.00	357,962,595.00	336,991,853.00	380,701,439.00
Classified Salaries									
Employee Benefits									
Books and Supplies		184,719,975.00	107,314,740.00	78,310,370.00	120,667,795.00	80,452,773.00	88,970,262.00	93,750,246.00	87,118,851.00
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out		1,585,444.00	825.00	213,468,044.00	76,565,666.00	115,201,395.00	105,270,574.00	78,817,885.00	86,730,489.00
All Other Financing Uses		1,479,069.00	303,030,194.00	2,856,587.00	2,365,915.00	518,266.00	327,591,791.00	336,230,995.00	8,189,403.00
TOTAL DISBURSEMENTS		511,009,435.00	714,690,188.00	656,820,753.00	582,867,876.00	582,177,058.00	879,795,222.00	845,790,979.00	562,740,182.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	618,618,346.00								
Accounts Receivable	1,466,143,028.00								
Due From Other Funds	0.00								
Stores	8,525,883.00								
Prepaid Expenditures	0.00								
Other Current Assets	0.00								
SUBTOTAL ASSETS	2,093,287,257.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable	501,136,868.00								
Due To Other Funds	300,000,000.00								
Current Loans	561,782,217.00								
Deferred Revenues	14,909,520.00								
SUBTOTAL LIABILITIES	1,377,828,605.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	0.00								
TOTAL BALANCE SHEET TRANSACTIONS	715,458,652.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE									
(B - C + D)		896,414,398.00	(44,099,912.00)	(84,722,468.00)	(70,856,058.00)	(174,431,447.00)	(22,192,232.00)	(120,266,978.00)	(191,898,070.00)
F. ENDING CASH (A + E)		1,005,548,826.00	961,448,914.00	876,726,446.00	805,870,388.00	631,438,941.00	609,246,709.00	488,979,731.00	297,081,661.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

First Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

19 64733 0000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	OCTOBER								
A. BEGINNING CASH		297,081,661.00	807,948,172.00	842,844,242.00	543,520,579.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	33,924,700.00	7,344,400.00	2,700,000.00	633,628,107.00	(236,394,864.00)		2,171,674,993.00	2,171,674,993.00
Property Taxes	8020-8079	3,396,311.00	276,026,970.00	39,533,603.00	3,395,757.00	(40,574,963.00)		865,532,211.00	865,532,211.00
Miscellaneous Funds	8080-8099	(14,856,641.00)	(2,855,369.00)	3,349,747.00	5,267,074.00	(64,595,796.00)		(115,286,612.00)	(115,286,612.00)
Federal Revenue	8100-8299	118,773,063.00	19,351,508.00	15,406,169.00	119,710,696.00	26,951,683.00		643,479,754.00	643,479,754.00
Other State Revenue	8300-8599	14,484,676.00	246,858,798.00	91,080,041.00	97,181,574.00	73,220,991.00		1,993,647,811.00	1,993,647,811.00
Other Local Revenue	8600-8799	6,964,073.00	2,845,885.00	10,337,824.00	19,207,960.00	33,132,377.00		114,723,387.00	114,723,387.00
Interfund Transfers In	8910-8929	71,307,427.00	66,429,378.00	69,349,523.00	161,966,246.00	(875,529,918.00)		22,797,394.00	22,797,394.00
All Other Financing Sources	8930-8979	875,474,459.00	13,115,394.00	31,560,062.00	30,889,447.00	(1,799,347,736.00)		17,386,624.00	17,386,624.00
TOTAL RECEIPTS		1,109,468,068.00	629,116,964.00	263,416,969.00	1,071,246,861.00	(2,883,132,226.00)	0.00	5,713,955,582.00	5,713,955,582.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	381,858,553.00	391,732,561.00	364,971,855.00	462,586,778.00	412,759,698.00		4,848,593,584.00	4,848,593,584.00
Classified Salaries	2000-2999							0.00	0.00
Employee Benefits	3000-3999							0.00	0.00
Books and Supplies	4000-4999	110,957,610.00	103,179,172.00	112,306,391.00	120,888,412.00	(345,560,810.00)		943,075,787.00	943,075,787.00
Services	5000-5999							0.00	0.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629	72,155,625.00	70,740,080.00	70,259,575.00	114,314,544.00	(808,859,180.00)		196,250,970.00	196,250,970.00
All Other Financing Uses	7630-7699	33,629,765.00	28,569,081.00	15,202,811.00	593,864,902.00	(1,664,854,008.00)		(11,325,229.00)	(11,325,229.00)
TOTAL DISBURSEMENTS		598,601,557.00	594,220,894.00	562,740,632.00	1,291,654,636.00	(2,406,514,300.00)	0.00	5,976,595,112.00	5,976,595,112.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199					(3,666,667.00)	618,618,346.00	614,951,679.00	
Accounts Receivable	9200-9299					(208,260,572.00)	1,466,143,028.00	1,257,882,456.00	
Due From Other Funds	9310							0.00	
Stores	9320						8,525,883.00	8,525,883.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	(211,927,239.00)	2,093,287,257.00	1,881,360,018.00	
Liabilities									
Accounts Payable	9500-9599					67,198,888.00	501,136,868.00	568,335,756.00	
Due To Other Funds	9610					(300,000,000.00)	300,000,000.00	0.00	
Current Loans	9640					300,967,783.00	561,782,217.00	862,750,000.00	
Deferred Revenues	9650						14,909,520.00	14,909,520.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	68,166,671.00	1,377,828,605.00	1,445,995,276.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	(280,093,910.00)	715,458,652.00	435,364,742.00	
E. NET INCREASE/DECREASE (B - C + D)		510,866,511.00	34,896,070.00	(299,323,663.00)	(220,407,775.00)	(756,711,836.00)	715,458,652.00	172,725,192.00	(262,639,550.00)
F. ENDING CASH (A + E)		807,948,172.00	842,844,242.00	543,520,579.00	323,112,804.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								281,859,620.00	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH	RECEIPTS								
	Revenue Limit Sources	323,112,804.00	288,290,238.00	256,730,355.00	284,022,165.00	236,194,743.00	125,436,559.00	549,352,421.00	724,424,595.00
	Principal Apportionment		176,081,190.00	325,062,705.00	66,834,623.00	123,767,820.00	389,146,932.00	123,767,820.00	74,902,200.00
	Property Taxes	29,521,458.00	42,262,230.00	16,128.00	0.00	37,604,137.00	312,879,078.00	78,902,236.00	62,084,585.00
	Miscellaneous Funds	0.00	4,544.00	(32,803,465.00)	(3,120,415.00)	(12,772,876.00)	(1,637,770.00)	(1,554,203.00)	4,833,355.00
	Federal Revenue	13,747,447.00	2,209,647.00	65,682,469.00	21,203,716.00	56,834,077.00	14,574,838.00	111,850,136.00	69,216,845.00
	Other State Revenue	193,303,090.00	203,332,335.00	123,449,276.00	309,226,206.00	172,781,556.00	141,247,960.00	307,205,395.00	55,350,780.00
	Other Local Revenue	446,215.00	6,135,814.00	4,876,558.00	3,681,430.00	4,170,053.00	2,124,729.00	9,530,983.00	11,139,879.00
	Interfund Transfers In	0.00	70.00	163,806,791.00	54,535,428.00	56,551,890.00	56,551,890.00	58,939,890.00	56,551,890.00
	All Other Financing Sources	21,907,695.00	75,052,837.00	7,680,729.00	45,849,316.00	30,903,361.00	17,428,348.00	23,220,829.00	13,334,788.00
	TOTAL RECEIPTS	585,847,298.00	505,058,667.00	657,771,191.00	498,210,304.00	469,840,018.00	932,316,005.00	711,863,086.00	347,414,322.00
B. DISBURSEMENTS	Certificated Salaries	304,657,251.00	284,545,715.00	333,666,130.00	359,203,863.00	374,898,401.00	311,350,415.00	323,452,034.00	361,767,173.00
	Classified Salaries								
	Employee Benefits								
	Books and Supplies	162,750,811.00	95,147,597.00	67,671,375.00	105,707,660.00	89,133,003.00	98,609,959.00	104,041,833.00	99,516,804.00
	Services								
	Capital Outlay								
	Other Outgo								
	Interfund Transfers Out	2,078,517.00	1,082.00	226,858,608.00	80,377,588.00	116,023,083.00	69,796,539.00	79,646,299.00	87,642,069.00
	All Other Financing Uses	151,183,256.00	156,924,156.00	2,285,270.00	748,615.00	543,715.00	28,643,230.00	29,650,746.00	8,573,084.00
	TOTAL DISBURSEMENTS	620,669,835.00	536,618,550.00	630,479,381.00	546,037,726.00	580,588,202.00	508,400,143.00	536,790,912.00	557,499,130.00
D. BALANCE SHEET TRANSACTIONS									
Assets	Cash Not In Treasury	614,951,679.00							
	Accounts Receivable	1,257,882,456.00							
	Due From Other Funds	0.00							
	Stores	8,525,883.00							
	Prepaid Expenditures	0.00							
	Other Current Assets	0.00							
	SUBTOTAL ASSETS	1,881,360,018.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	Accounts Payable	568,335,756.00							
	Due To Other Funds	0.00							
	Current Loans	862,750,000.00							
	Deferred Revenues	14,909,520.00							
	SUBTOTAL LIABILITIES	1,445,995,276.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nonoperating								
	Suspense Clearing	0.00							
	TOTAL BALANCE SHEET TRANSACTIONS	435,364,742.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE									
	(B - C + D)	(34,822,566.00)	(31,559,883.00)	27,291,810.00	(47,827,422.00)	(110,758,184.00)	423,915,862.00	175,072,174.00	(210,084,808.00)
	F. ENDING CASH (A + E)	288,290,238.00	256,730,355.00	284,022,165.00	236,194,743.00	125,436,559.00	549,352,421.00	724,424,595.00	514,339,787.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
OCTOBER	514,339,787.00	321,110,154.00	319,238,145.00	23,368,805.00				
A. BEGINNING CASH								
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	184,668,700.00	7,432,400.00	3,000,000.00	153,000,000.00	120,466,598.00		2,075,032,352.00	2,075,032,352.00
Property Taxes	3,535,043.00	284,883,880.00	42,373,899.00	3,534,466.00	(29,197,738.00)		868,399,402.00	868,399,402.00
Miscellaneous Funds	(11,071,725.00)	(370,590.00)	5,162,305.00	6,588,483.00	(86,427,559.00)		(132,969,916.00)	(132,969,916.00)
Federal Revenue	127,180,218.00	12,869,278.00	12,877,491.00	114,035,904.00	27,432,226.00		649,714,292.00	649,714,292.00
Other State Revenue	17,466,700.00	211,391,056.00	81,573,260.00	79,774,039.00	65,941,069.00		1,962,042,722.00	1,962,042,722.00
Other Local Revenue	7,010,206.00	2,835,876.00	10,408,362.00	19,152,239.00	33,066,185.00		114,578,529.00	114,578,529.00
Interfund Transfers In	60,546,685.00	56,631,612.00	69,976,049.00	128,422,066.00	(756,135,912.00)		6,178,349.00	6,178,349.00
All Other Financing Sources	14,528,727.00	11,811,560.00	37,786,574.00	568,976,884.00	(868,481,648.00)		0.00	0.00
TOTAL RECEIPTS	403,864,554.00	587,485,072.00	263,157,940.00	1,073,484,081.00	(1,493,336,779.00)	0.00	5,542,975,730.00	5,542,975,730.00
C. DISBURSEMENTS								
Certificated Salaries	362,925,861.00	372,196,703.00	346,738,768.00	425,071,380.00	629,242,196.00		4,789,715,890.00	4,789,715,890.00
Classified Salaries							0.00	0.00
Employee Benefits							0.00	0.00
Books and Supplies	124,753,404.00	116,047,427.00	125,523,534.00	134,614,604.00	(345,843,254.00)		977,674,757.00	977,674,757.00
Services							0.00	0.00
Capital Outlay							0.00	0.00
Other Outgo							0.00	0.00
Interfund Transfers Out	74,548,582.00	71,483,593.00	70,998,037.00	147,601,318.00	(817,677,180.00)		209,376,133.00	209,376,133.00
All Other Financing Uses	34,866,340.00	29,629,358.00	15,766,941.00	38,697,468.00	(711,249,326.00)		(213,737,147.00)	(213,737,147.00)
TOTAL DISBURSEMENTS	597,094,187.00	589,357,081.00	559,027,280.00	745,984,770.00	(1,245,527,564.00)	0.00	5,763,029,633.00	5,763,029,633.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury					(538,250,000.00)	614,951,679.00	56,701,679.00	
Accounts Receivable					131,280,781.00	1,257,862,456.00	1,389,163,237.00	
Due From Other Funds							0.00	
Stores						8,525,883.00	8,525,883.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	(426,969,219.00)	1,881,360,018.00	1,454,390,799.00	
Liabilities								
Accounts Payable					283,398,942.00	568,335,756.00	851,734,698.00	
Due To Other Funds					550,000,000.00	0.00	550,000,000.00	
Current Loans					(862,750,000.00)	862,750,000.00	0.00	
Deferred Revenues					14,909,520.00	14,909,520.00	14,909,520.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	(29,361,058.00)	1,445,995,276.00	1,416,644,218.00	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	0.00	(397,618,161.00)	435,364,742.00	37,746,581.00	
E. NET INCREASE/DECREASE								
(B - C + D)	(193,229,633.00)	(1,872,009.00)	(296,869,340.00)	327,499,311.00	(645,427,376.00)	435,364,742.00	(182,307,322.00)	(220,053,903.00)
F. ENDING CASH (A + E)	321,110,154.00	319,238,145.00	23,368,805.00	350,868,116.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							140,805,482.00	

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
FIRST INTERIM FINANCIAL REPORT
2012-13**

RECEIPTS	Revenues and other receipts are primarily based on 2012-13 Actuals to October 2012 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 2012 to October 2012.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals to October 2012 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 2012-13 Actuals to October 2012 and projected amounts for the rest of the year. This category also includes Capital Outlay.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available 2012-13 data. Inter-fund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds, Deferred Maintenance Fund, and Cafeteria Fund.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	2,921,920,593.00	-3.81%	2,810,461,838.00	-1.45%	2,769,696,741.00
2. Federal Revenues	8100-8299	643,479,754.00	0.97%	649,714,292.00	-1.49%	640,027,716.00
3. Other State Revenues	8300-8399	1,993,647,811.00	-1.59%	1,962,042,722.00	-10.14%	1,763,147,615.00
4. Other Local Revenues	8600-8799	114,723,387.00	-0.13%	114,578,529.00	2.70%	117,675,727.00
5. Other Financing Sources						
a. Transfers In	8900-8929	22,797,396.00	0.00%	6,178,349.00	0.00%	6,178,349.00
b. Other Sources	8930-8979	17,386,624.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		5,713,955,565.00	-2.99%	5,542,975,730.00	-4.44%	5,296,726,148.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,635,867,556.00		2,617,282,533.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,585,023.00)		(73,582,995.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,635,867,556.00	-0.71%	2,617,282,533.00	-2.81%	2,543,699,538.00
2. Classified Salaries						
a. Base Salaries				817,333,713.00		780,458,030.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(36,875,683.00)		(8,586,398.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	817,333,713.00	-4.51%	780,458,030.00	-1.10%	771,871,632.00
3. Employee Benefits	3000-3999	1,395,392,315.00	-0.24%	1,391,975,327.00	0.06%	1,392,860,190.00
4. Books and Supplies	4000-4999	204,600,808.00	13.92%	233,089,942.00	-6.59%	217,732,311.00
5. Services and Other Operating Expenditures	5000-5999	716,178,605.00	-4.34%	685,124,826.00	0.14%	686,102,575.00
6. Capital Outlay	6000-6999	22,296,374.00	166.68%	59,459,989.00	-39.36%	36,058,844.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,778,269.00	0.00%	1,778,269.00	0.00%	1,778,269.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,103,495.00)	-16.70%	(10,915,416.00)	-7.56%	(10,090,382.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	196,250,970.00	0.00%	209,376,133.00	0.00%	213,205,624.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(204,600,000.00)		(204,600,000.00)
11. Total (Sum lines B1 thru B10)		5,976,595,115.00	-3.57%	5,763,029,633.00	-1.99%	5,648,618,601.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(262,639,550.00)		(220,053,903.00)		(351,892,453.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		824,593,080.53		561,953,530.53		341,899,627.53
2. Ending Fund Balance (Sum lines C and D1)		561,953,530.53		341,899,627.53		(9,992,825.47)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	11,230,926.50		11,230,927.00		11,230,927.00
b. Restricted	9740	112,646,560.15		80,506,963.65		76,141,780.65
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	370,752,898.83		184,740,233.00		352,196,392.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
2. Unassigned/Unappropriated	9790	1,947,365.05		45,723.88		(514,937,705.12)
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		561,953,530.53		341,899,627.53		(9,992,825.47)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
c. Unassigned/Unappropriated	9790	1,947,365.05		45,723.88		(514,937,705.12)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		67,323,145.05		65,421,503.88		(449,561,925.12)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.13%		1.14%		-7.96%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form A1, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		507,239.36		485,407.00		467,777.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,976,595,115.00		5,763,029,633.00		5,648,618,601.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,976,595,115.00		5,763,029,633.00		5,648,618,601.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		59,765,951.15		57,630,296.33		56,486,186.01
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		59,765,951.15		57,630,296.33		56,486,186.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	2,757,227,016.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,774.90	2.01%	6,911.06	2.31%	7,070.41
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		549,646.95	-4.10%	527,130.02	-3.65%	507,891.12
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		3,723,803,121.56	-2.17%	3,643,027,196.02	-1.43%	3,590,998,453.76
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		3,723,803,121.56	-2.17%	3,643,027,196.02	-1.43%	3,590,998,453.76
g. Deficit Factor (Form RLI, line 16)		0.77728	-1.96%	0.76204	0.00%	0.76204
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		2,894,437,690.33	-4.09%	2,776,132,444.46	-1.43%	2,736,484,461.70
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(18,779,029.33)	-36.46%	(11,931,787.11)	9.21%	(13,030,161.76)
j. Revenue Limit Transfers (Objects 8091 and 8097)		(164,693,577.00)	2.16%	(168,257,318.35)	-0.36%	(167,646,328.94)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		46,261,932.00	0.00%	46,261,181.00	-0.04%	46,242,441.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		2,757,227,016.00	-4.17%	2,642,204,520.00	-1.52%	2,602,050,412.00
2. Federal Revenues	8100-8299	20,837,807.00	0.26%	20,891,807.00	0.02%	20,896,807.00
3. Other State Revenues	8300-8599	1,222,780,891.00	-0.71%	1,214,125,812.00	-10.49%	1,086,763,476.00
4. Other Local Revenues	8600-8799	90,412,085.00	0.89%	91,217,466.00	4.02%	94,885,222.00
5. Other Financing Sources						
a. Transfers In	8900-8929	10,430,645.00	-40.77%	6,178,349.00	0.00%	6,178,349.00
b. Other Sources	8930-8979	17,386,624.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(814,697,606.70)	8.85%	(886,759,614.00)	1.41%	(899,239,432.00)
6. Total (Sum lines A1l thru A5)		3,304,377,461.30	-6.55%	3,087,858,340.00	-5.71%	2,911,534,834.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,784,791,827.00		1,768,225,237.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(16,566,590.00)		(17,349,920.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,784,791,827.00	-0.93%	1,768,225,237.00	-0.98%	1,750,875,317.00
2. Classified Salaries						
a. Base Salaries				414,359,498.00		398,862,097.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(15,497,401.00)		(936,005.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	414,359,498.00	-3.74%	398,862,097.00	-0.23%	397,926,092.00
3. Employee Benefits	3000-3999	873,031,075.00	1.05%	882,191,632.00	2.82%	907,065,742.00
4. Books and Supplies	4000-4999	97,990,531.00	-16.88%	81,453,674.00	-11.70%	71,922,869.00
5. Services and Other Operating Expenditures	5000-5999	185,540,600.00	3.33%	191,724,143.00	-0.25%	191,239,498.00
6. Capital Outlay	6000-6999	14,841,346.00	68.15%	24,955,287.00	-80.33%	4,909,579.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,778,269.00	0.00%	1,778,269.00	0.00%	1,778,269.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,483,268.00)	3.59%	(78,193,825.00)	-3.75%	(75,260,886.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	196,250,970.00	6.69%	209,376,133.00	1.83%	213,205,624.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(204,600,000.00)		(204,600,000.00)
11. Total (Sum lines B1 thru B10)		3,493,100,848.00	-6.22%	3,275,772,647.00	-0.51%	3,259,062,104.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(188,723,386.70)		(187,914,307.00)		(347,527,270.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		637,027,386.58		448,303,999.88		260,389,692.88
2. Ending Fund Balance (Sum lines C and D1)		448,303,999.88		260,389,692.88		(87,137,577.12)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,227,956.00		10,227,956.00		10,227,956.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	370,752,898.83		184,740,233.00		352,196,392.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
2. Unassigned/Unappropriated	9790	1,947,365.05		45,723.88	Negative; revise assignments	(514,937,705.12)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		448,303,999.88		260,389,692.88		(87,137,577.12)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
c. Unassigned/Unappropriated	9790	1,947,365.05		45,723.88		(514,937,705.12)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		67,323,145.05		65,421,503.88		(449,561,925.12)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Item 10: Other adjustments reflect ongoing reductions that will be necessary to balance the 2013/14 and 2014/15. We will bring to the Board recommendations for reductions necessary to accomplish this.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	164,693,577.00	2.16%	168,257,318.00	-0.36%	167,646,329.00
2. Federal Revenues	8100-8299	622,641,947.00	0.99%	628,822,485.00	-1.54%	619,130,909.00
3. Other State Revenues	8300-8399	770,866,920.00	-2.98%	747,916,910.00	-9.56%	676,384,139.00
4. Other Local Revenues	8600-8799	24,311,302.00	-3.91%	23,361,063.00	-2.44%	22,790,505.00
5. Other Financing Sources						
a. Transfers In	8900-8929	12,366,751.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	814,697,606.70	8.85%	886,759,614.00	1.41%	899,239,432.00
6. Total (Sum lines A1 thru A5)		2,409,578,103.70	1.89%	2,455,117,390.00	-2.85%	2,385,191,314.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				851,075,729.00		849,057,296.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,018,433.00)		(56,233,075.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	851,075,729.00	-0.24%	849,057,296.00	-6.62%	792,824,221.00
2. Classified Salaries						
a. Base Salaries				402,974,215.00		381,595,933.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(21,378,282.00)		(7,650,393.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	402,974,215.00	-5.31%	381,595,933.00	-2.00%	373,945,540.00
3. Employee Benefits	3000-3999	522,361,240.00	-2.41%	509,783,695.00	-4.71%	485,794,448.00
4. Books and Supplies	4000-4999	106,610,277.00	42.23%	151,636,268.00	-3.84%	145,809,442.00
5. Services and Other Operating Expenditures	5000-5999	530,638,005.00	-7.02%	493,400,683.00	0.30%	494,863,077.00
6. Capital Outlay	6000-6999	7,455,028.00	362.84%	34,504,702.00	-9.72%	31,149,265.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	62,379,773.00	7.85%	67,278,409.00	-3.13%	65,170,504.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,483,494,267.00	0.15%	2,487,256,986.00	-3.93%	2,389,556,497.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(73,916,163.30)		(32,139,596.00)		(4,365,183.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		187,565,693.95		113,649,530.65		81,509,934.65
2. Ending Fund Balance (Sum lines C and D1)		113,649,530.65		81,509,934.65		77,144,751.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,002,970.50		1,002,971.00		1,002,971.00
b. Restricted	9740	112,646,560.15		80,506,963.65		76,141,780.65
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		113,649,530.65		81,509,934.65		77,144,751.65

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached						

2012-13 First Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION
FISCAL YEARS 2013-14 AND 2014-15**

Major Assumptions For Revenues:

	<u>2013-14</u>	<u>2014-15</u>
1. Enrollment		
Non-charter schools	513,214	494,455
Fiscally-dependent (locally-funded) charter schools	31,096	31,254
Fiscally-independent (direct-funded) charter schools	101,456	111,963
Total	<u>645,766</u>	<u>637,672</u>
2. Funded Revenue Limit Average Daily Attendance		
Non-charter schools (includes conversion charter schools)	526,974.30	507,735.40
County Office Community School	154.11	154.11
County Office Special Class	1.61	1.61
Total	<u>527,130.02</u>	<u>507,891.12</u>
3. Funded COLA		
Revenue Limit	0%	2.30%
Categorical Programs – Tiers I, II, and III	0%	2.30%
Special Education (AB602)	0%	2.30%
4. Revenue Limit Deficit Rate	23.7965%	23.7965%
5. Revenue Limit Rate Per ADA		
Prior year undeficit Revenue Limit Rate Per ADA	\$6,717.56	\$6,852.56
COLA	135.00	158.00
AB 851 Add-on	58.50	59.85
Deficit	-1,644.59	-1,682.51
Current year deficit Revenue Limit Rate Per ADA including Add-on	<u>\$5,266.47</u>	<u>\$5,387.90</u>
6. California State Lottery – Rates Per ADA		
Unrestricted	\$124.25	\$124.25
Restricted	\$30.00	\$30.00
7. 2013-14 and 2014-15 entitlements for Community Day School Additional Funding – All Other Expelled Students, Supplemental Instructional Programs, Adult Education, and ROC/P are estimated by applying the respective current year funded COLAs to each prior year amounts.		

2012-13 First Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION
FISCAL YEARS 2013-14 AND 2014-15**

	<u>2012-13</u>	<u>2013-14</u>
8. Charter School Rates Per ADA		
General Purpose Block Grant – K-3	\$5,076	\$5,193
General Purpose Block Grant – 4-6	5,154	5,273
General Purpose Block Grant – 7-8	5,308	5,430
General Purpose Block Grant – 9-12	6,141	6,282
Categorical Block Grant	\$400	\$409
In-lieu of EIA	\$338	\$346

Major Expenditure Assumptions for 2013-14:

1. Certificated Salaries are based on 2012-13 adjusted for known changes that are either increases or reductions. The following are known changes from 2012-13 to 2013-14 affecting certificated salaries:

Amounts in \$million	
Step and Column Salary Adjustment	\$30.5
School Staff and Resources	15.1
Elimination of 2012-13 Onetime Items	-13.3
Reduced Cost from Enrollment Decline	-53.0
All Other Items	2.0
Total 2013-14 Known Changes	<u>-\$18.7</u>

2. Classified Salaries are based on 2012-13 adjusted for known changes that are either increases or reductions. The following are known changes from 2012-13 to 2013-14 affecting classified salaries:

Amounts in \$million	
Reduced Cost from Enrollment Decline	-\$1.7
Elimination of 2012-13 Onetime Items	-15.4
GF, Specially Funded Programs/Categorical Programs	-21.4
All Other Items	1.6
Total 2013-14 Known Changes	<u>-\$36.9</u>

2012-13 First Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION
FISCAL YEARS 2013-14 AND 2014-15**

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2012-13 requirement adjusted for changes in participation and per participant rate.
4. Other expenses (4000-6000) are based on 2012-13 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities of \$13.1 million.
 - b. Elimination of 2012-13 one-time items of \$102.5 million.
 - c. Expenditures relating to Charter Schools portion of AB602 and Federal IDEA of \$16.8 million.
5. Ongoing and Major Maintenance Account set-aside is 1.7% of total General Fund expenditures.
6. Reserve for Economic Uncertainties is set at 1% of total General Fund expenditures.
7. Indirect Cost Rate used is 3.34%.
8. No amount is set-aside for Reserve for Revenue Uncertainty.

Major Expenditure Assumptions for 2014-15:

1. Certificated Salaries are based on 2013-14 adjusted for known changes that are either increases or reductions. The following are known changes from 2013-14 to 2014-15 affecting certificated salaries:

Amounts in \$million	
Step and Column Salary Adjustment	\$30.1
Elimination of 2013-14 Onetime Items	-1.0
Reduced Cost from Enrollment Decline	-47.6
Categorical Programs	-55.8
All Other Items	0.7
Total 2014-15 Known Changes	<u>- \$73.6</u>

2012-13 First Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION
FISCAL YEARS 2013-14 AND 2014-15**

2. Classified Salaries are based on 2012-13 adjusted for known changes that are either increases or reductions. The following are known changes from 2012-13 to 2013-14 affecting classified salaries:

Amounts in \$million	
Elimination of 2013-14 Onetime Items	-\$4.5
Categorical Programs	-3.2
Reduced Cost from Enrollment Decline	-1.3
All Other Items	0.4
Total 2014-15 Known Changes	<u>- \$8.6</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2013-14 requirement adjusted for changes in participation and per participant rate.
4. Other expenses (4000-6000) are based on 2013-14 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
- Inflation on cost of supplies and materials, including utilities of \$4.2 million.
 - Elimination of 2013-14 one-time items of \$40.7 million.
 - Expenditures relating to Charter Schools portion of AB602 and Federal IDEA of \$8.4 million.
5. Ongoing and Major Maintenance Account set-aside is 1.7% of total General Fund expenditures.
6. Reserve for Economic Uncertainties is set at 1% of total General Fund expenditures.
7. Indirect Cost Rate used is 3.34%.
8. 2014-15 Reserve for Revenue Uncertainty is \$91.3 million representing 2014-15 unfunded COLA.

Glossary of Terms
FY 2012-13 First Interim

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	547,709.85	549,646.95	0.4%	Met
1st Subsequent Year (2013-14)	528,302.73	527,130.02	-0.2%	Met
2nd Subsequent Year (2014-15)	509,179.57	507,891.12	-0.3%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	533,974	536,524	0.5%	Met
1st Subsequent Year (2013-14)	513,214	513,214	0.0%	Met
2nd Subsequent Year (2014-15)	494,455	494,455	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Fiscal Year			
Third Prior Year (2009-10)	572,670	610,528	93.8%
Second Prior Year (2010-11)	559,724	593,432	94.3%
First Prior Year (2011-12)	537,267	567,336	94.7%
	Historical Average Ratio:		94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	507,239	536,524	94.5%	Met
1st Subsequent Year (2013-14)	485,407	513,214	94.6%	Met
2nd Subsequent Year (2014-15)	467,777	494,455	94.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2012-13)	2,916,374,561.00	2,927,179,030.00	0.4%	Met
1st Subsequent Year (2013-14)	2,895,224,164.00	2,830,402,364.00	-2.2%	Not Met
2nd Subsequent Year (2014-15)	2,877,262,669.00	2,802,266,458.00	-2.6%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The change is due to general decline in district enrollment coupled with schools converting to charter schools.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	2,808,896,512.12	3,065,577,425.35	91.6%
Second Prior Year (2010-11)	2,892,615,233.84	3,141,602,419.65	92.1%
First Prior Year (2011-12)	2,943,356,588.30	3,121,393,451.14	94.3%
	Historical Average Ratio:		92.7%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.7% to 95.7%	89.7% to 95.7%	89.7% to 95.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	3,072,182,400.00	3,296,849,878.00	93.2%	Met
1st Subsequent Year (2013-14)	3,049,278,966.00	3,066,396,514.00	99.4%	Not Met
2nd Subsequent Year (2014-15)	3,055,867,151.00	3,045,856,480.00	100.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

Fiscal stabilization plan is reflected in the other adjustment line. The plan includes mostly salaries and benefits which will bring the ratio of salaries and benefits over total expenditures within the historical average.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	733,800,116.00	643,479,754.00	-12.3%	Yes
1st Subsequent Year (2013-14)	710,116,803.00	649,714,292.00	-8.5%	Yes
2nd Subsequent Year (2014-15)	708,666,683.00	640,027,716.00	-9.7%	Yes

Explanation:
(required if Yes)

For the current year, the decrease is due to projected underspending in various expenditure driven grants. For the two subsequent fiscal years, the decrease is due to the decrease in Title 1, combined with a reduction in revenue from federal grants that had not been identified as of the Superintendent's Final Budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	2,002,038,111.00	1,993,647,811.00	-0.4%	No
1st Subsequent Year (2013-14)	1,943,646,462.00	1,962,042,722.00	0.9%	No
2nd Subsequent Year (2014-15)	1,743,653,160.00	1,763,147,615.00	1.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	128,838,872.00	114,723,387.00	-11.0%	Yes
1st Subsequent Year (2013-14)	129,534,929.00	114,578,529.00	-11.5%	Yes
2nd Subsequent Year (2014-15)	131,020,112.00	117,675,727.00	-10.2%	Yes

Explanation:
(required if Yes)

The decrease in the current year is due to projected underspending in various expenditure driven grants. For the two subsequent fiscal years, the decrease is due to reduction in estimated revenues from local sources consistent with prior year actuals.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	389,422,833.01	204,600,808.00	-47.5%	Yes
1st Subsequent Year (2013-14)	251,306,477.00	233,089,942.00	-7.2%	Yes
2nd Subsequent Year (2014-15)	252,261,760.00	217,732,311.00	-13.7%	Yes

Explanation:
(required if Yes)

For FY 2012-13, the budget for grants are put in the 4000 objects before getting transferred to the various objects where the budget will be spent. For the two subsequent fiscal years, the decrease is due to reductions in Title 1 and other federal and state grants that correspondingly reduced expenditure level.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	748,657,549.25	716,178,605.00	-4.3%	No
1st Subsequent Year (2013-14)	718,021,657.00	685,124,826.00	-4.6%	No
2nd Subsequent Year (2014-15)	736,163,609.00	686,102,575.00	-6.8%	Yes

Explanation:
(required if Yes)

The decrease is due to reductions in Title 1 and other federal and state grants that correspondingly reduced expenditure level.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	2,864,677,099.00	2,751,850,952.00	-3.9%	Met
1st Subsequent Year (2013-14)	2,783,298,194.00	2,726,335,543.00	-2.0%	Met
2nd Subsequent Year (2014-15)	2,583,339,955.00	2,520,851,058.00	-2.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	1,138,080,382.26	920,779,413.00	-19.1%	Not Met
1st Subsequent Year (2013-14)	969,328,134.00	918,214,768.00	-5.3%	Not Met
2nd Subsequent Year (2014-15)	988,425,369.00	903,834,886.00	-8.6%	Not Met

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

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

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

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

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

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

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

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

For FY 2012-13, the budget for grants are put in the 4000 objects before getting transferred to the various objects where the budget will be spent. For the two subsequent fiscal years, the decrease is due to reductions in Title 1 and other federal and state grants that correspondingly reduced expenditure level.

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

The decrease is due to reductions in Title 1 and other federal and state grants that correspondingly reduced expenditure level.

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	60,381,930.78	76,230,382.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		77,363,503.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	1.1%	1.1%	-8.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.4%	0.4%	-2.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2012-13)	(188,723,386.70)	3,493,100,848.00	5.4%	Not Met
1st Subsequent Year (2013-14)	(187,914,307.00)	3,275,772,647.00	5.7%	Not Met
2nd Subsequent Year (2014-15)	(347,527,270.00)	3,259,062,104.00	10.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending is primarily due to the declining enrollment with increasing district-wide cost. Another factor is the use of 2011-12 furlough savings of \$60M in 2012-13 to restore jobs. Other factor includes spending down of designated balances(carryover for specific programs) and the release of reserve for revenue uncertainty in 2012-13 due to furlough rescission on and the remaining balance in 2013-14 due to the promise pay down of deferrals. Additional fiscal stabilization plan would have to be adopted and submitted to address the out-year deficits.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)			Status
Fiscal Year			
Current Year (2012-13)	561,953,530.53		Met
1st Subsequent Year (2013-14)	341,899,627.53		Met
2nd Subsequent Year (2014-15)	(9,992,825.47)		Not Met

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

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

- 1a. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

Additional fiscal stabilization plan would have to be adopted and submitted to address the out-year deficits.

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

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

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

Ending Cash Balance General Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2012-13)	323,112,804.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$61,000 (greater of)	0	to 300
4% or \$61,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	507,239	485,407	467,777
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,976,595,115.00	5,763,029,633.00	5,648,618,601.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,976,595,115.00	5,763,029,633.00	5,648,618,601.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	59,765,951.15	57,630,296.33	56,486,186.01
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	59,765,951.15	57,630,296.33	56,486,186.01

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	65,375,780.00	65,375,780.00	65,375,780.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,947,365.05	45,723.88	(514,937,705.12)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	67,323,145.05	65,421,503.88	(449,561,925.12)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	1.13%	1.14%	-7.96%
District's Reserve Standard (Section 10B, Line 7):	59,765,951.15	57,630,296.33	56,486,186.01
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

Additional fiscal stabilization plan would have to be adopted and submitted to address the out-year deficits.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Cafeteria Fund and Child Development Fund

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8990)					
Current Year (2012-13)	(773,802,850.00)	(819,559,826.70)	5.9%	45,756,976.70	Not Met
1st Subsequent Year (2013-14)	(929,971,822.00)	(886,759,614.00)	-4.6%	(43,212,208.00)	Met
2nd Subsequent Year (2014-15)	(952,592,528.00)	(899,239,432.00)	-5.6%	(53,353,096.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	11,067,473.00	22,797,396.00	106.0%	11,729,923.00	Not Met
1st Subsequent Year (2013-14)	6,178,349.00	6,178,349.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	6,178,349.00	6,178,349.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	131,475,443.00	196,250,970.00	49.3%	64,775,527.00	Not Met
1st Subsequent Year (2013-14)	137,795,056.00	209,376,133.00	51.9%	71,581,077.00	Not Met
2nd Subsequent Year (2014-15)	141,824,547.00	213,205,624.00	50.3%	71,381,077.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The change in the current year is due to the increase in contribution to Special Education and Home-to-School transportation programs. The decrease in contributions for the two subsequent fiscal years is largely due to the funding restorations of the Home-to-School and Special Education transportation. Budget Adoption assumed that funding for the HTS and Special Education transportation programs ended in 2012-13.

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

Explanation:
(required if NOT met)

The change in the current year is due to the increase of \$12.4 million in Transfers-In from Measure Y for the student information system(CIPR ISIS).

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

Explanation:
(required if NOT met)

For the current year, the increase is due to the budget adjusted to provide for an interfund transfer of \$58.1 million after the final budget was submitted. The increase for the two subsequent fiscal years is mostly due to program restorations in Adult Education and increased support to Cafeteria Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	2,184,899
Certificates of Participation	24	Various Funds	Fund 56 - Objects 7438 & 7439	419,851,037
General Obligation Bonds	23	Tax Levy	Fund 51 - Objects 7433 & 7434	11,290,485,000
Supp Early Retirement Program				
State School Building Loans		Tax Levy	Fund 53 - Objects 7432 & 7438	0
Compensated Absences		Various Funds	Various	63,499,104

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

Children's Center Fac Revolving Ln	10	Child Development Fund	Fund 12 - Objects 7438 & 7439	792,000
CA Energy Commission Loan		General Fund	Fund 01 - Objects 7438 & 7439	0
Retirement Bonus		Various Funds	Various	78,177,166
Early Retirement Incentive	2	Various Funds	Various	27,671,884

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	1,217,768	946,083	675,326	402,743
Certificates of Participation	70,414,342	41,141,114	46,919,145	55,123,228
General Obligation Bonds	899,179,507	887,044,063	876,131,288	866,978,506
Supp Early Retirement Program				
State School Building Loans	0	0	0	0
Compensated Absences	69,144,117	65,259,406	62,077,253	59,050,267

Other Long-term Commitments (continued):

Children's Center Fac Revolving Ln	0	79,200	79,200	79,200
CA Energy Commission Loan	222,785	0	0	0
Retirement Bonus	8,689,474	6,807,146	7,186,100	7,586,150
Early Retirement Incentive	12,815,564	14,954,244	12,717,640	0
Total Annual Payments:	1,061,683,557	1,016,231,256	1,005,785,952	989,220,094
Has total annual payment increased over prior year (2011-12)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
9,925,788,000.00	11,154,190,000.00
9,925,788,000.00	11,154,190,000.00

Actuarial	Actuarial
Aug 17, 2011	Jan 30, 2012

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,006,755,000.00	1,085,949,000.00
1,006,755,000.00	1,085,949,000.00
1,006,755,000.00	1,085,949,000.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

384,430,052.00	259,271,475.00
378,144,761.00	378,144,761.00
421,041,301.00	421,041,301.00

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

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

299,907,189.00	245,174,491.00
327,519,761.00	327,519,761.00
345,103,801.00	345,103,801.00

- d. Number of retirees receiving OPEB benefits

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

35,387	36,285
36,254	36,254
37,147	37,147

4. Comments:

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

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

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

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

Yes

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

Yes

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
451,561,812.00	471,920,921.00
0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

Budget Adoption (Form 01CS, Item S7B)	First Interim
116,475,108.00	131,798,998.00
110,150,308.00	125,200,000.00
110,150,308.00	125,200,000.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

116,475,108.00	131,798,998.00
110,150,308.00	125,200,000.00
110,150,308.00	125,200,000.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	37,339.8	35,682.6	35,103.6	34,652.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
363,916,676	379,220,984	389,347,640
100.0%	100.0%	100.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
30,954,978	30,493,227	30,139,026

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	16,257.7	15,600.6	14,950.6	14,909.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)1st Subsequent Year
(2013-14)2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2012-13)1st Subsequent Year
(2013-14)2nd Subsequent Year
(2014-15)

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
158,254,863	167,029,658	173,327,857
100.0%	100.0%	100.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	4,608.2	4,428.3	4,400.3	4,384.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

Yes

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

2013-14 Fiscal Stabilization Plan



Los Angeles Unified School District's 2013-14 Budget Balancing Plan		GOVERNOR'S PROMISE		LACOE REQUIRED PLAN	
Projected Deficit	\$406.6 MILLION			\$406.6 MILLION	
Revised Deficit after reserve for revenue uncertainty is released. *	\$204.6 MILLION			\$204.6 MILLION	
Funding of COLA for 2013-14**	\$84.5 MILLION			\$0	
Potential Additional New Revenues	\$120 million (\$44 - \$137 million)***			\$0	
Fiscal Stabilization Plan Needed (Total - \$204.6 Million) ****	Limited Reduction		Reduction of \$204.6 million	Combination of central and school site resources	

Note: *Release of reserve for revenue uncertainty due to pay down of deferrals.

** Revenue if COLA for Revenue Limit and other state categorical programs of 2% is funded.

*** Potential additional state revenues ranges from \$44 to \$137 million. This potential revenue is calculated based on (1) the Prop 98 increase reflected in the LAO's report, and (2) the 50/50 split of Prop 30 revenue between deficit restoration and deferral pay down reflected the Governor's May revise.

**** Does not reflect reduction due to enrollment decline, federal sequestration, decrease in categorical entitlements and closing of grants.