

LOS ANGELES UNIFIED SCHOOL DISTRICT
Office of the Chief Financial Officer

Inter-Office Correspondence

To: Members, Board of Education **INFORMATIVE**
Date: December 4, 2009

From: Megan Reilly
Chief Financial Officer

Subject: **2010-11 BUDGET BALANCING OVERVIEW**

Attachments: (1) Informative: First Interim Financial Report for Fiscal 2009-10
(2) 2010-12 Budget Overview and Fiscal Stabilization Plan, including Appendices:
(A) 2010-11 Budget Balancing Scenarios
(B) 2010-11 and 2011-12 Fiscal Stabilization Plan D

Introduction

On Tuesday, December 8, 2009, the Board will vote on the certification of the 2009-10 First Interim Financial Report and the Fiscal Stabilization Plan for 2010-11 and 2011-12 that is required as part of the First Interim submission to the Los Angeles County Office of Education (LACOE). This informative includes materials related to Tuesday's discussion and vote and provides an overview of our recommended approach to balance the \$470 Million deficit we are facing in 2010-11.

First, I want to acknowledge how difficult this financial crisis has been for all of us in the District. The State and the County have put us in a very challenging position by providing us with limited resources, late information, and a compressed timeline. My team and I have been working late hours and weekends to prepare a financially sound and comprehensive budget for you to review, but I know despite our best efforts, we have not provided you with adequate time to fully process all of the information you need to make this difficult decision. I want to reassure you that this is an iterative process with multiple windows and opportunities between now and 1 July. As we continue to work through these challenging times, we will continue to address your concerns and questions, so that we can still maintain the excellence our students deserve.

2009-10 First Interim Financial Report

Attachment (1) provides a narrative summary identifying major trends related to our revenues and expenditures and outlining the assumptions used in formulating and forecasting the District's First Interim Budget. Board Members have already received a copy of the technical form we will submit to the County upon Board adoption of the First Interim Report certification. Four

pages of the report were revised to reflect updated amounts on the District's cash flow projections. These changes will be provided under separate cover.

2010-12 Budget Overview and Fiscal Stabilization Plan

Attachment (2) and its appendices, A and B, represent the District's Fiscal Stabilization Plan for purpose of the First Interim submission to LACOE. The attachment begins with a narrative overview of our financial situation. As you all know, we have been facing these financial struggles for many months. In June, we adopted a multi-year budget that included a reduction of \$800 Million for 2009-10 and an approved a reduction of \$258 Million for 2010-11. Since that time we have lost additional revenues from the State and therefore our deficit has increased for the 2009-10 and 2010-11 years.

Over the last couple of weeks we have been providing you details about the current size of our deficit. Many people have questioned, why do the numbers keep changing? When we present budget numbers they are a snapshot in time. As time goes on our estimates for revenues and/or expenditures will change. In mid-November, we reported a potential deficit of \$480 Million. On November 24, our estimated deficit was projected at \$495.2 M. It increased because the State of California informed Districts to remove the Cost of Living Adjustment assumption for 2010-11, reducing our revenue estimates. With the completion of the First Interim report, we can report that our estimated deficit for 2010-11 is now \$470 M, mainly because our expected expenditures are lower based on 2009-10 trends.

It is important to note that throughout the year and especially during the preparation of Interim Budget reports, we update revenue and expenditure projections in order to continually assess the District's financial condition. We expect changes at First Interim because we have more accurate information about our actual revenue and expenditures. As the year progresses, we will have additional actual revenue and expenditure information to assess our financial condition and we will update you on an ongoing basis.

Budget Balancing Solutions

Appendix (A) to the 2010-2012 Budget Overview and Fiscal Stabilization Plan includes a chart that describes the various options that we are pursuing to balance our 2010-11 budget. As a financial policy we want to avoid having only one path of solutions. We need to pursue multiple strategies for long-term financial health.

Plan A – Shared Solutions: our number one strategy. Our goal is to receive shared commitments from all partners including ourselves, the community and collective bargaining units. This solution provides the widest base of support beginning with the District's commitment to seek out new revenue sources, cost efficiencies, and "rightsizing" as we ask others to share in the commitment to education. Our success in any one of these areas directly affects the amount of commitment and sacrifice we have to ask of others. This weekend we

started a poll to determine the likelihood of success for a limited parcel tax of \$100-200 Million. Even if we are successful, we will need between \$270-370 Million of District savings/revenues and shared commitments from our unions to prevent any other expense reductions.

Plan B – Shared Commitments, No Cuts: if we are unsuccessful in securing a limited parcel tax, we will continue to work with our bargaining units to secure shared commitments to resolve our \$470 Million deficit without a reduction in employees. This would involve up to a 12% salary reduction (based upon current payroll expenditure information).

Plan C – Combinations: we are open to multiple combinations of increased revenues, shared commitments from employees and expense reductions. An employee commitment could come in the form of salary reduction, furlough day, or giving up a paid vacation day. All District employees taking a salary reduction could save \$40 Million for each percentage point decreased. Each furlough or unpaid vacation day equates to a savings of \$15 Million. Two to four dollars per week from each “parcel” owner could raise \$100 to \$200 Million per year. A one percent increase in student attendance would generate an additional \$30 Million in revenue.

Plan D – Last Resort, Expense Reductions: finally, as a last resort we must balance our budget if the first three strategies are not successful. The Board has the responsibility to present a balanced budget within its legal authority. This may require us to reduce our workforce by 10-12%. Just like last year, we will start by cutting farthest from the classroom. However, given the size of our deficit the classroom at the elementary levels will be impacted.

Overview of Expense Reductions

Appendix B to the 2010-2012 Budget Overview and Fiscal Stabilization Plan will provide you with an overview of the expenses that we must reduce if we do not generate new revenues or we do not receive shared commitments from our collective bargaining partners (Plan D).

- **New Revenues:** We have identified new revenues by selling property, reducing leases, and increasing Medi-Cal revenues.
 - **Central and Local Office Reductions:** We started by reducing central office again by 16%. We have reduced central office by over 45% since 2006-07. In addition, we have reduced the Local Districts by 50%. The Superintendent is restructuring the Local District offices into School Service and Support Centers.
 - **Cost and Procedural Efficiencies:** we have identified reductions in utilities, we are exploring consolidating really small schools, and we are reducing salary overpayments.
 - **Programs Conversions** – we are converting the funding for some programs and looking into additional funding for our critical programs.
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- **Program Reductions** – we are recommending the reduction of General Funding for several programs. Many of these programs will still be offered to our students, but at a reduced level. We will be able to provide these programs to our highest need student through categorical funding. If we receive a parcel tax or shared commitments this will be one of the first items we restore.
- **School Reductions** – we are recommending delaying the adoption of new textbooks and increasing class in K-3 to 29:1. If we receive a parcel tax or shared commitments this will be one of the first items we restore.
- **School Community Budgeting** (Block Grant) – Not all schools are alike. We will be taking a 20% reduction for some school services, but we will provide additional flexibility for schools to adjust their budgets to meet their individual needs. Last year, we began the process of moving resources and important budget decisions to the schools. This is an important component of our plan to empower local schools and communities to make decisions that are in the best interest of their students. We are going to continue and expand school based budgeting this year. If we receive a parcel tax or shared commitments this will be one of the first items we restore.
- **Services to Schools** – We are also forced to reduce our budget for routine, repair and general maintenance, transportation, school police and facilities. If we receive a parcel tax or shared commitments this will be one of the first items we restore.

Please feel free to reach out to me if you have any questions about the materials provided.

ATTACHMENTS

c: Superintendent Cortines
Leadership Council
Local District Superintendents
Jefferson Crain
Jerry Thornton

Board of Education Report
No. 161 – 09/10
For Presentation at 12/08/09
Board Meeting

LOS ANGELES UNIFIED SCHOOL DISTRICT
Inter-Office Correspondence

INFORMATIVE

DATE: December 4, 2009

TO: Members, Board of Education
Ramon C. Cortines

FROM: Megan K. Reilly
Chief Financial Officer

SUBJECT: FIRST INTERIM FINANCIAL REPORT FOR FISCAL YEAR 2009-10

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

- A *positive* certification indicates that based on current projections, the district *will* meet its financial obligations for the current fiscal year and two subsequent years.
- A *qualified* certification indicates that the district *may not* be able to meet its financial obligations for the current or two subsequent fiscal years.
- A *negative* certification indicates that the district *will not* be able to meet its financial obligations for the current or subsequent fiscal 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. The County Office may also impose various sanctions or restrictions on districts that fail to deal with financial issues raised in interim reports. Finally, rating agencies may consider interim reports when making or revising credit ratings.

I. Major Conclusions

General Fund

The First Interim Financial Report for the 2009-10 fiscal year indicates that the District, based on current projections, will have a positive ending balance in its General Fund at the end of the current fiscal year, but has not yet identified revenue sources or budget reductions necessary to meet its financial obligations in the two subsequent fiscal years. It is recommended that the Board of Education certify to that effect by filing a qualified certification of financial condition with the Los Angeles County Office of Education (LACOE).

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Based on our projections and currently available revenue projections from the State, staff will recommend budget adjustments to the Board to ensure adoption of balanced budgets for 2010-11 and 2011-2012. This report does not reflect the potential impact of these budget additions or cuts.

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

II. General Fund Regular Program

The following table displays the change in projected balances, revenues and expenditures for the General Fund Regular Program from the Modified Budget to the First Interim projection. The Ending Balance on June 30, 2010 is projected to be positive and meets the statutory reserve requirement level. However, District expenditures are projected to exceed its revenues, resulting in a \$510.4 million decline in ending balance in the current year.

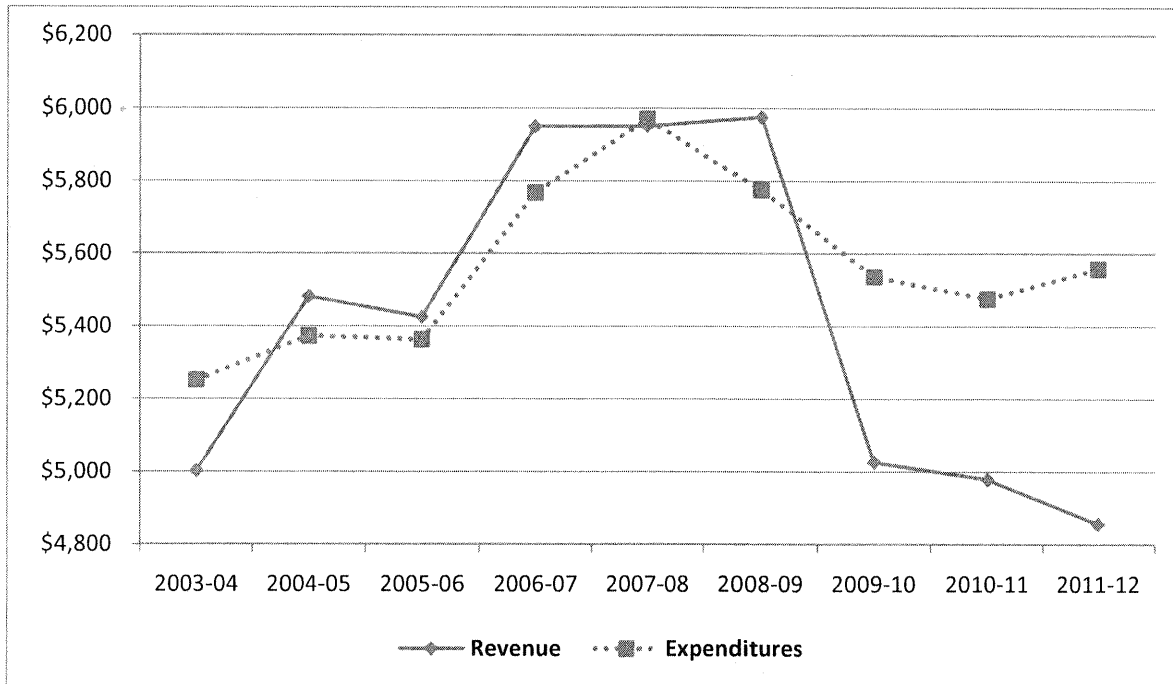
The beginning fund balance increased from \$242.7 million when the 2009-10 budget was originally adopted in June 2009, to \$773.4 million based on actual 2008-09 closing numbers. The increase is largely caused by two external factors. One was the recognition of state fiscal stabilization funds from Federal stimulus funding (\$358.6 million) which, at the time of the budget adoption, we did not anticipate to receive before June 30, 2009. The second factor resulted from the State's decision to push back the revenue limit cut (\$132.3 million) from 2008-09 to 2009-10.

Table 1
Summary of 2009-10 General Fund Regular Program Balances, Revenues and Expenditures
 (in millions)

	Original Budget	Modified Budget	First Interim	Variance 1P vs. Mod. Bdgt
Beginning Balance	\$242.7	\$773.4	\$773.4	\$0.0
Revenues/Other Financing Sources	5,466.5	5,024.5	5,025.9	1.4
Expenditures/Other Financing Uses	5,455.5	5,597.3	5,536.3	(61.0)
Excess/(Deficit)	11.0	(572.8)	(510.4)	62.4
Ending Balance	253.7	200.6	263.0	62.4
Reserves and Designated Balances	253.6	200.5	262.9	62.4
Undesignated Balance	\$0.1	\$0.1	\$0.1	\$0.0

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



A. Projected 2009-10 Ending Balance

The First Interim Report is the first official forecast of the 2009-10 fiscal year operations, and is based on actual revenue and expenditure data through October 2009, with projections for the remaining eight months of the year. These projections were made based on latest available information. When the accounting books are closed in the summer, the actual ending balance will be shown at that time.

It is important to note that as interim reports and other information are made available, the District will be able to use the information to update the community and adjust plans accordingly.

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

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- Reserves – portion of the fund balance reflecting the value of Revolving Cash, Inventory, and Prepaid Expenses (\$11.4 million). These balances cannot be applied to cover the budget deficit in 2010-11.
- Legally restricted balances – balances that an external party requires to be used under specific terms and conditions (\$132.5 million). The major programs included in this balance are Quality Education Investment Act [QEIA] (\$89.7 million) and the unspent proceeds from Certificates of Participation [COPs] for Cafeteria Management System (CMS) (\$12.2 million), ISIS (\$8.2 million) and Bus Replacement (\$3.0 million).

Balances from Tier I and Tier II programs fall under this category. Tier I are programs that didn't have flexibility provisions and were **not** subject to cuts. Tier II are programs that didn't have flexibility provisions and were subject to cuts.

- Designated for economic uncertainties – 1% reserve amount set aside for major unforeseen events that would otherwise jeopardize the budget plan as required by Ed Code section 33128 (\$65.4 million). Although the State allowed a temporary reduction of the reserve to 1/3 of 1% in 2009-10, any reductions in the reserve in the current year would increase the draconian cuts required in 2010-11.
- Carryovers – balances in accounts that the Board allows to remain available to schools and offices for the following fiscal year (\$53.6 million). These are primarily school-controlled accounts including school discretionary accounts, school donation accounts, funds reserved for fire damage projects, and the school film rental account. Estimates of these balances are highly speculative and limited to actual spending as of October 2009. At Second Interim, as more actual financial data becomes available, staff will analyze spending patterns and any impact of expenditure freeze, and update the balances accordingly.

Included in the carryover account are balances from some Tier III programs. These are programs that are subject to cuts, but with flexibility provision.

- Undesignated balance – any balances remaining that do not fall into one of the four components mentioned above (\$0.1 million). This amount will be applied to cover the budget deficit in 2010-11. This includes balances from Tier III programs, with the exercise of the State's flexibility provision.
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Table 2
Components of 2009-10 General Fund Regular Program Ending Balance
 (in millions)

	Original Budget	Modified Budget	First Interim	Variance 1P vs. Mod. Bdgt
Reserves	\$14.5	\$11.4	\$11.4	\$0.0
Legally Restricted Designated for Economic Uncertainties	100.2	74.7	132.5	57.8
Carryovers	65.4	65.4	65.4	0.0
Undesignated Balance	73.5	49.0	53.6	4.6
2009-10 Ending Balance	0.1	0.1	0.1	0.0
	<u>\$253.7</u>	<u>\$200.6</u>	<u>\$263.0</u>	<u>\$62.4</u>

B. Projected 2009-10 Revenue

The following schedule compares the First Interim Report projection of income by source with the estimates in the Modified Budget and shows that income is \$1.4 million higher overall than previously projected. Lower other state and other local revenues were partially offset by higher revenue from other sources. The decrease in other state revenues is attributed to Special Ed (\$7.8 million), prior year adjustment to K-3 Class Size Reduction (\$7.1 million), and various unimplemented State programs (\$12.5 million). The decrease in other local revenues is primarily from lower interest income. The increase in other sources resulted from interfund transfers from the Special Reserve Fund for the Cafeteria Management System (CMS) COPs proceeds (\$28.9 million) and the Williams Settlement Emergency Repair Program (\$16.8 million).

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

	Original Budget	Modified Budget	First Interim	Variance 1P vs. Mod. Bdgt
Revenue Limit Sources	\$3,154.0	\$2,973.7	\$2,974.6	\$0.9
Federal Revenues	563.9	204.1	205.8	1.7
Other State Revenues	1,615.0	1,703.2	1,671.8	(31.4)
Other Local Revenues	91.0	91.0	76.8	(14.2)
Other Sources	42.6	52.5	96.9	44.4
Total Revenues	<u>\$5,466.5</u>	<u>\$5,024.5</u>	<u>\$5,025.9</u>	<u>\$1.4</u>

Major Revenue Assumptions 2009-10

1. The "Declining Enrollment Adjustment" was applied and ADA used in the projections for this report increased from 590,449 in the Modified Budget to 590,938 at First Interim.
2. Cost of living adjustment (COLA) is 4.25% and deficit factor is 18.355%.
3. State apportionment for special education is based on projected ADA with no COLA.
4. Higher transfer in from Special Reserve Fund was estimated for the Williams Settlement Emergency Repair Program and the Cafeteria COPs proceeds.

C. Projected 2009-10 Expenditures

Total expenditures are projected to be \$61.0 million less than the Modified Budget. This is due primarily to salary expenditures decreasing, which reflects the early retirement program, the hiring freeze, and furlough days agreed to by some bargaining units. Some of these expenditure reductions are offset by higher expenditures projected for other post employment health benefits and an increased General Fund support of the Cafeteria Fund. The District continues to maintain a spending freeze in order to position itself for the 2010-11 budget year, should further reductions be necessary.

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

	Original	Modified	First	Variance
	Budget	Budget	Interim	1P vs.
				Mod. Bdgt
Certificated Salaries	\$2,532.4	\$2,562.0	\$2,526.0	(\$36.0)
Classified Salaries	806.1	868.8	861.7	(7.1)
Employee Benefits	1,258.2	1,272.3	1,288.9	16.6
Books & Supplies	234.7	275.6	227.1	(48.5)
Services & Operating Expenses	576.4	562.1	578.5	16.4
Capital Outlay	34.9	48.2	28.3	(19.9)
Other Outgo and Other Uses	12.8	8.3	25.8	17.5
Total Expenditures	\$5,455.5	\$5,597.3	\$5,536.3	(\$61.0)

Major Expenditure Assumptions 2009-10

1. Lower expenditures were projected for salaries based on actual year-to-date expenditures through October 31, 2009. In addition, a 4-day furlough was assumed for some bargaining units.
2. Higher employee benefits were projected to reflect funding for retiree health benefit costs.
3. Lower expenditures in books and supplies were projected in the restricted categorical programs such as Quality Education Investment Act.
4. Higher expenditures in services and other operating expenses were projected for the Cafeteria COPs project costs.
5. Comparisons of expenditures as of October 31 of 2009 and 2008 and actual expenditures for 2008-09 were made in all major object codes to validate projected 2009-10 expenditures.

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III. General Fund Specially Funded Program

General Fund – Specially Funded are programs used by the District for K-12 grants (from local, state, and federal governments and private organizations), including Title I and Economic Impact Aid. The following table displays the change in projected balances, revenues and expenditures for the General Fund Specially Funded Program from the Modified Budget to the First Interim projection. The First Interim projection shows \$74.9 million of ending balance, all of which is legally restricted. This pertains primarily to Economic Impact Aid (\$72.0 million), which is a Tier I program.

<p>Table 5 Summary of 2009-10 General Fund Specially Funded Program Balances, Revenues and Expenditures (in millions)</p>				
	<u>Original Budget</u>	<u>Modified Budget</u>	<u>First Interim</u>	<u>Variance 1P vs. Mod. Bdgt</u>
Beginning Balance	\$57.4	\$77.1	\$77.1	\$0.0
Revenues/Other Financing Sources	1,065.5	1,098.6	898.9	(199.7)
Expenditures/Other Financing Uses	1,084.6	1,137.4	901.1	(236.3)
Excess/(Deficit)	(19.1)	(38.8)	(2.2)	36.6
Ending Balance	38.3	38.3	74.9	36.6
Reserves and Designated Balances	38.3	38.3	74.9	36.6
Undesignated Balance	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>

IV. Projected Future Years

As part of the First Interim projection for 2009-10, the District has prepared a forecast of 2010-11 and 2011-12 revenues, expenditures, and ending balances for the General Fund Regular Program. This projection is based upon the following assumptions:

Revenue Assumptions

1. Total District enrollment will continue to decline in 2010-11 and 2011-12. The District has used declining enrollment provisions of the Education Code in developing its revenue projections for 2010-11 and 2011-12. These provision allows the District to use prior year ADA for revenue limit purposes if it is higher than the current year in order to allow a one year transition for the loss of revenue.

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2. For 2010-11, there is a statutory COLA of 0.50% with a deficit factor of 18.76% for an effective COLA of 0.0%. This is in accordance with LACOE's strong recommendation that Districts use a 0.0% effective COLA for 2010-11. For 2011-12, a statutory COLA of 2.3% with a deficit factor of 18.76% for a net funded COLA of 2.3% has been assumed.
3. Revenue estimates for 2010-11 is projected to be \$178.6 million lower from 2009-10 Final Budget, mostly due to:
 - Revenue limit reduction of \$70.4 million due to the change in effective COLA from 0.9% to 0.0% and decline in average daily attendance of 5,152
 - Elimination of ARRA Fiscal Stabilization revenue of \$154.5 million
 - Increase in Lottery revenue of \$ 5.7 million
 - Lower transportation revenue reduction of \$42.7 million.

There is a net decrease in 2011-12 revenue of \$40.8 million due mostly to:

- Revenue limit reduction of \$83.7 million due to the change in effective COLA from 2.4% to 2.3% and decline in average daily attendance of 7,053
- Lower transportation revenue reduction of \$43.6 million.

Expenditure Assumptions

1. Net increase in expenditures is projected to be \$291.2 million in 2010-11 and \$659.0 million in 2011-12 compared to 2009-10 Final Budget. The changes in expenditure estimates include, but are not limited to:
 - Expenditure reductions of \$278.3 million for 2010-11 and \$624.3 million for 2011-12 that were part of the Board-approved Final Budget were not included¹. These were not included because 1) LACOE has indicated that the District may not utilize negotiated items that have not settled, and 2) the Board expressed a desire to reapprove the budget balancing strategies for 2010-11 and 2011-12 before they are implemented.
 - Net expenditure increase of \$12.9 million for 2010-11 and \$34.7 million for 2011-12, which includes,
 - Additional cost of certificated and classified early retirement incentives (\$3.2 million for 2010-11 and 2011-12)

¹ Budget Balancing Strategies affecting only 2010-11 and 2011-12.

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- Transfer of indirect (administrative) costs from the Cafeteria Fund to the General Fund (net cost of \$ 14.8 million in 2010-11 and \$16.2 million 2011-12)
 - Cafeteria Fund subsidy of \$9.1 million in 2010-11 and \$8.0 million in 2011-12
 - Retirement bonus of \$3.8 million in 2010-11 and \$4.2 million in 2011-12
 - TRANS expenditure increase of \$5.3 million in FY 2010-11
 - Special Education Non-Public School contract cost increase of \$27 million in FY 2011-12
 - Net reduction to baseline expenditures of \$27 million.
2. The Reserve for Economic Uncertainties will continue to be budgeted at 1% of total General Fund estimated expenditures, transfers out and other financing uses in 2010-11 and 2011-12.
 3. The Ongoing and Major Maintenance account (OMM) will be budgeted at 2.2% of total General Fund budgeted expenditures in 2010-11 and 2011-12.

Assumptions Regarding Out-Year District Reductions

The projected ending balances for 2009-10, 2010-11 and 2011-12 are as follows:

Table 6 Components of General Fund Regular Program Projected Ending Balance (in millions)			
	FY 2009-10	FY 2010-11	FY 2011-12
Reserves	\$11.4	\$11.4	\$11.4
Legally Restricted	132.5	111.2	104.2
Designated for Economic Uncertainties	65.4	64.8	63.0
Carryovers	53.6	48.4	55.3
Undesignated	0.1	(469.8)	(1,170.4)
Projected Ending Balance	\$263.0	(\$234.0)	(\$936.5)

In the absence of actions to balance the budget, the multi-year forecast projects shortfalls in the undesignated ending balance for 2010-11 and 2011-12. **The First Interim multi-year projection shows a negative undesignated ending balance of \$469.8 million in FY 2010-11 and \$700.4 million non-cumulative or \$1,170.4 million cumulative in FY 2011-12.**

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V. Fiscal Stabilization Plan

As a condition of approval for FY 2009-10 Final Budget, LACOE required the Board to pass a resolution committing to adopt a Fiscal Stabilization Plan by December 15, 2009, that will allow the District to project appropriate reserve balances for the 2009-2010, 2010-2011, and 2011-2012 fiscal years. As indicated by LACOE, items requiring negotiation should be "included only if those negotiations have been settled." In addition, LACOE advises that revenue enhancements, such as a parcel tax, "cannot be considered until voter approval is obtained." The Board approved a resolution committing to the adoption of this Fiscal Stabilization Plan at its meeting on September 8, 2009. The Fiscal Stabilization Plan will be included for Board approval as part of the First Interim Financial Report.

VI. Cafeteria Encroachment

It is estimated that the Food Services Program will require support from the General Fund to sustain its operations. The amount of support, \$16.2 million in Fiscal Year 2009-10, \$9.1 million in 2010-11, and \$8.0 million in 2011-12, is reflected in the First Interim and multi-year projections for General Fund.

c: James Morris
Judy Elliott
David Holmquist
Jefferson Crain
Jerry Thornton
Randy Ross
Timothy Rosnick
Yumi Takahashi

12/4/2009



LOS
ANGELES
UNIFIED
SCHOOL
DISTRICT

**2010-2012 BUDGET OVERVIEW AND FISCAL
STABILIZATION PLAN
FINDING SOLUTIONS TO PROTECT OUR CHILDREN**

VISION

- ☒ Our vision is that every LAUSD student will receive a quality education in a safe, caring environment, and every graduate will be college-prepared and career-ready. *To achieve this vision, we are working to create an organization that personalizes the learning experience for every student.* The challenge we have is to achieve our vision even as resources are reduced by the State.

GOALS

- ☒ PRESERVE INTEGRITY OF INSTRUCTIONAL PROGRAM, STUDENT SAFETY AND WORKFORCE STABILITY
- ☒ PROVIDE A PATHWAY TO A THREE YEAR BALANCED BUDGET
- ☒ SEEK SHARED COMMITMENTS (INCLUDING LABOR CONCESSIONS AND REVENUE SOURCES) TO CLOSE A \$470 MILLION DEFICIT FOR 2010-2011 SCHOOL YEAR

INSTRUCTIONAL SNAPSHOT

- ☒ Instructional trends are improving
- ☒ Graduation rates are up to 72 percent (2007-2008)
- ☒ Dropout rates are down to 26 percent. (2007-2008)
- ☒ First time pass rate on California High School Exit Exam (CAHSEE) is up to 60 percent
- ☒ More schools are meeting goal of 800 Academic Performance Index (API) than ever before
- ☒ General improvement in almost every area and grade level on the California Standards Test with the exception of Middle School
- ☒ Attendance rates are up to 94 percent (2008-2009)
- ☒ Suspension rates are down
- ☒ LAUSD listening to students, parents and teachers through Report Card surveys

DEC. 8 BUDGET VOTE

Because of the continuing loss of State and local funding, the District is facing a catastrophic financial crisis which, absent substantial new revenue or major concessions from our unions, will result in the need to reduce a significant number of programs and positions affecting certificated management, confidential, supervisory and bargaining unit employees.

- ☒ In August, Los Angeles County Office of Education (LACOE) "conditionally" approved the 3-year 2009-2012 LAUSD budget. LAUSD must resubmit a 3-year budget with identified cuts by Dec. 15, 2009.

- ☑ LACOE guidelines do not allow us to rely on revenue contingent on voter approval or negotiating proposals that have not been agreed to in our resubmitted budget. We also must incorporate the most recent budget guidelines the State passed and adopted over the summer.
- ☑ We are currently facing a **\$470 million** shortfall for the 2010-11 school year. The Board priority in June was to identify a revenue alternative or negotiated alternative before additional cuts were finalized in 2010-11.
- ☑ In order to balance the **2009-10** budget, the District addressed a deficit of more than **\$800 million**. Approximately half was addressed in reductions and another half was relieved by the State Fiscal Stabilization funds (SFSF) and other federal or one-time funds filling in the gap. Unfortunately, these SFSF funds are now gone and not available to help with next year's budget.
- ☑ The District has many expenses from prior years we can no longer afford. It is inaccurate to say that these programs are wasteful, or ineffective; or that employees are performing poorly. Rather, with fewer resources, the District needs to be selective in supporting targeted programs that focus on helping to achieve our goals.

SHARED SOLUTIONS BUDGET BALANCING STRATEGIES

The District remains steadfastly committed to exploring all contingencies, revenue sources, and cost efficiencies. Without concessions or new revenues that meet the LACOE guidelines by July 1, 2010, the academic school year budget will be a zero sum balancing where we will be forced to plan for the reduction of personnel. The Superintendent proposes a multi-tiered approach with parallel contingency plans. We want to pursue multiple strategies for long term financial health and health of our instructional programs. Some rely on shared solutions with partners, the community, unions and a continuing commitment by the District to continue "rightsizing", seeking revenue sources and other cost efficiencies. SEE APPENDIX A. Plan A, B, C and D show different scenarios of solutions to this budget crisis.

LAUSD is exploring the option of placing a parcel tax initiative on the June or November 2010 ballot in order to minimize budget cut impacts and send dollars directly to schools. Polling of potential voters is currently taking place. A recommendation will go to the Board/Superintendent in December 2009/January 2010. A parcel tax requires 2/3 vote. This is critical to address 2010-2012 where further shortfalls are anticipated, including the cessation of Title I/IDEA federal stimulus funding after the 2010-2011 year.

Superintendent Cortines sent a letter to all union presidents on November 13, 2009 inviting them to a meeting where the drastic nature of our current fiscal context will be emphasized. A one percent salary reduction for all certificated and classified employees is equal to \$40 million

and a 11.75% salary reduction across all employees is therefore equivalent to about \$470 million dollar cost savings.

Given the LACOE guidelines, the December deadline, and the possibility that community and union commitments will not be available, the budget presents a final option centered on the establishment of a future consequence through a decision on December 8, 2009 to **effect a significant reduction in force of certificated and classified personnel on July 1, 2010**. SEE APPENDIX B.

SCHOOL COMMUNITY BUDGETING

Our ability to create personalized learning environments rests on schools' ability to develop spending plans that consider the unique needs of their school communities. Transparency is essential to understanding the true cost of doing business for all services at schools, including support services.

School Communities need to determine which services they will maintain with their scarce resources. Last year we started the process of giving more decision making authority to our school communities while at the same time providing oversight and support centrally. This year we will continue down the path of local decision making at the school sites.

We will implement the following process:

1. A transparent budget will be posted that details our revenues and costs and breaks down the amount that is based at schools and the amounts used centrally.
2. The Superintendent and staff will be reviewing every program and function paid for out of the General Fund, Regular Program, including categorical programs made flexible by the State (Tier III programs). For each program and function, the Superintendent and staff we will consider whether we will continue to run the program centrally and at what funding level.
3. For the programs that are decentralized, we will allocate those amounts to schools on a per student basis.
4. The Superintendent will be making recommendations on a school by school basis which services and supports to keep and which ones to reduce.
5. School Communities will then have the opportunity to modify the recommendations, but they must use data to justify their decisions and they must submit a balanced budget.
6. Local Districts will support schools to develop tailored budgets that consider the needs of their specific school and student population.
7. Parent Community Services Branch will continue to conduct trainings for school site councils to develop budgets based on priorities and data.

Schools with low enrollments

Given the severity of these economic times, each school must have a budget that is balanced based on the revenues their students generate. For schools that have very low enrollments, the Superintendent may recommend school consolidations if they cannot balance their budgets. Each school will be reviewed on a case by case basis.

CORE PURPOSE: INSTRUCTIONAL FOCUS

Even though times are tough, that does not mean we can stray from our vision of all of students being college prepared and career ready. We must continue to focus on creating an organization where we know every child and adult by name and face. We need to personalize the learning experience for everyone in this great district. We can never forget students are our number one priority. We must stay focused and lead with instruction.

Our curriculum, instructional materials, and tools have provided the foundation for classroom learning and teaching. However, not all instructional materials and tools meet the needs of all learners. One size truly does not fit all. When we review the data, both quantitative and qualitative, details become clear that we are not meeting the needs of many students.

The importance of a continuous improvement cycle or problem solving model becomes clear and relevant as we look at student-centered data.

Our School Report Card and the launch of our classroom-based data dashboard, MyData, has for the first time put in the hands of teachers and administrators information critical to monitoring the progress every student by name.

To become systemic in this approach we must continue our efforts to build and extend skills and leadership at our school sites. The gains achieved over the past few years are a result of many efforts, one being of quality professional development. We need to continue to support this approach to empower schools to make decisions that are deeply rooted in data, good first teaching, and high expectations for all students.

Therefore, our instructional focus is narrow, but mighty in scope:

- ☒ Promotion of courageous leadership that leads to effective student and adult learning
- ☒ Systemic implementation of a multi-tiered framework of instruction, intervention, and student supports
- ☒ Use of student-centered, data-based instructional decision making that drives all use and allocation of resources and personnel

- ☒ Implementation and use of progress monitoring that targets English Learners, students with disabilities and socio-economically disadvantaged students
- ☒ Planning, delivery, and implementation of data-based, high quality professional development that exponentially increases the use of culturally relevant instruction, as well as behavioral intervention strategies that promote proficiency for all student groups
- ☒ **In this climate of scarcity, we must consider whether to defer and/or eliminate actions or mandates as a result of Board resolutions, Bulletins, and other policies that are not needed or do not directly result in improved student outcomes.**

FINAL OUTCOMES

The Board's experience, leadership and courage is necessary to help LAUSD navigate through this ongoing budget crisis. Despite the pressure, we must not lose sight of our main goals:

- ☒ **PRESERVE INTEGRITY OF INSTRUCTIONAL PROGRAM, STUDENT SAFETY AND WORKFORCE STABILITY**
- ☒ **PROVIDE A PATHWAY TO A THREE YEAR BALANCED BUDGET**
- ☒ **SEEK LABOR CONCESSIONS TO CLOSE A \$470 MILLION DEFICIT FOR 2010-2011 SCHOOL YEARS**

We owe this to our students, our employees and the communities we serve.

Appendix (A)

Los Angeles Unified School District's 2010-11 Budget Balancing Scenarios	PLAN A SHARED SOLUTIONS X + Y + Z = Solution		PLAN B ALL SHARED EMPLOYEE COMMITMENTS & NO CUTS		PLAN C OTHER EQUIVALENT COMMITMENT 1% SALARY ~ \$40 MILLION 1 FURLOUGH DAY ~ \$15 MILLION		PLAN D LAST RESORT ONLY LEGAL AUTHORITY WITHOUT COMMITMENTS FROM THE COMMUNITY AND EMPLOYEES	
	\$ IN MILLIONS	FTE LOSS/ SALARY REDUCTION	\$ IN MILLIONS	FTE LOSS/ SALARY REDUCTION	\$ IN MILLIONS	FTE LOSS/ SALARY REDUCTION	\$ IN MILLIONS	FTE LOSS/ SALARY REDUCTION
NEIGHBORHOOD COMMITMENTS LIMITED PARCEL TAX (X)	\$100-200 MILLION							
DISTRICT EMPLOYEE COMMITMENTS (Y)	\$???	???	\$470 MILLION	11.75%	\$???	???		
OTHER BALANCING SOLUTIONS (REVENUE, CUTS) (Z)	\$???	???			\$???	???	\$470 MILLION	5,000 TO 8,000
CURRENT DEFICIT	\$470 MILLION	X+Y+Z= Solution (Causal Relationship)	\$470 MILLION		\$470 MILLION		\$470 MILLION	
CREDIT FOR UNIONS THAT OFFERED FURLOUGH DAYS IN 2009-2010	\$7.7 MILLION		\$7.7 MILLION		\$7.7 MILLION		\$7.7 MILLION	

PLAN A SHARED SOLUTIONS	<p>This solution reflects a commitment by all parties to find solutions for saving our schools from devastating programmatic cuts. Under this solution, the District will continue to aggressively seek out other revenue sources, operational efficiencies and cost avoidance. The District will also reach out to the larger community, asking them to participate in and approve by a two-thirds majority a limited parcel tax dedicated for uses at and in support of school sites. Finally, the District will ask District employees to also make a commitment to help eliminate program cuts that would hurt our students. The three elements added together help protect this generation of students. If all District employees accepted a salary reduction, the resulting savings would be \$40 million for each percentage point decreased. Approximately \$2.00 to \$4.00 a week from each "parcel" owner could raise \$100 to \$200 million per year.</p>
PLAN B ALL SHARED COMMITMENT & NO CUTS	<p>This solution reflects no cuts to programs. The deficit would be addressed by District employees making the commitment with salary reductions.</p>
PLAN C	<p>This solution represents the multiple combinations that revenues, commitments from employees and community could represent. An employee commitment could come in the form of salary reduction, furlough day, giving up a paid vacation day, or a reduction to the length of the school year. If all District employees accepted a salary reduction, the resulting savings would be \$40 million for each percentage point. Each furlough or un-paid vacation day could save \$15 million. Approximately \$2.00 to \$4.00 a week from each "parcel" owner could raise \$100 to \$200 million per year. A 1% improvement in student attendance could generate \$30 million per year in revenue.</p>
PLAN D LAST RESORT LEGAL AUTHORITY	<p>Plan A, B and C require the help of the community and bargaining units and cannot be unilaterally imposed by the Board of Education. However, the Board has the responsibility to present a balanced budget within its legal authority. If the community members, parents, students, District employees and bargaining units do not assist, then the Board must increase revenues and reduce expenditures within its powers.</p>

NOTE: These numbers are subject to change due to on-going State fiscal crisis and other revenue /expenditures adjustments. We will continue to reconcile to provide on-going transparency. Cost of furlough day, 1% salary savings are based upon current District personnel staffing levels and are subject to change.

APPENDIX B - PLAN D

2010-11 and 2011-12 FISCAL STABILIZATION PLAN

TOTAL AVAILABLE (SHORTFALL) (IN MILLIONS)		Reduction Percentage		\$ (469.79)	2010-11 Reduction Amount (in millions)	2010-11 FTE Equivalent	2011-12 Reduction Amount (in millions)	2011-12 FTE Equivalent
Category	Budget Solution	Description						
Central Office Related Reduction								
	CENTRAL OFFICE REDUCTION	Reduce central office operational budgets by 15% and local district budgets by 50%.	16.4%	\$ 51.51	TBD	TBD	\$ 51.51	TBD
	BEAUDRY OPERATING ACCOUNT	Reduce funding for Beaudry building operating expenses.	10.0%	\$ 1.18			\$ 1.18	
	BOARD ADMINISTRATIVE OFFICE MAINTENANCE	Reduce funding for the upkeep and maintenance of all administrative buildings and offices.	20.0%	\$ 0.67	12.00		\$ 0.67	12.00
	BEAUDRY PARKING	Charge Beaudry employees for parking at a monthly rate of between \$20 and \$70 in 2010-11 and \$45 and \$130 in 2011-12, depending on the employee's parking location. Employees who work at the District's central headquarters park in one of four parking lots. Parking is currently free to employees. The cost of operating the employee parking lots is \$3M.	N/A	\$ 0.55	-		\$ 1.10	-
Central Office Related Reduction Total				\$ 53.91	12.00		\$ 54.46	12.00
Revenue								
	RENT FOR BEAUDRY FACILITIES BOND SPACE	Charge bond funds for the space that Facilities bond staff occupies in the Beaudry building.	N/A	\$ 2.80	-		\$ 2.80	-
	SALE OF PROPERTY	Sell six parcels of land that are currently unused and are not suitable for other District uses.	N/A	\$ 1.00	-		\$ 1.00	-
	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MAA) REVENUE	The MAA program allows local government agencies to obtain federal reimbursement for the cost of certain activities necessary for the proper and efficient administration of the Medi-Cal program. The increase in revenue represents an increase in the claimed expenses effective Quarter 4 of 2009-10, with the inclusion of Secondary School Counselors and the Assistant Principals who supervise them.	N/A	\$ 1.00			\$ 1.00	
Revenue Total				\$ 4.80	-		\$ 4.80	-
Cost Efficiencies								
	CONSOLIDATION OF SCHOOLS	Consolidate school sites in order to achieve savings in fixed costs, as the District currently operates a number of small schools whose enrollments are too small to generate the revenue required for operation. Fixed costs are those costs that are allocated to schools regardless of enrollment and include the school principal, plant manager, and school administrative assistant, among other positions.		\$ 5.40	75.00		\$ 10.90	150.00

APPENDIX B - PLAN D

2010-11 and 2011-12 FISCAL STABILIZATION PLAN

Category	Budget Solution	Description	Reduction Percentage	2010-11 Reduction Amount (in millions)	2010-11 FTE Equivalent	2011-12 Reduction Amount (in millions)	2011-12 FTE Equivalent
	UTILITIES	Reductions in utilities represent annual savings from solar installation at selected schools/locations, higher efficiency transformers, and smart irrigation controllers at sites.	1.2%	\$ 1.00	-	\$ 1.00	-
Cost Efficiencies Total				\$ 6.40	75.00	\$ 11.90	150.00
Procedural Efficiencies							
	SALARY OVERPAYMENT	Reduction in the amount of overpayments made to employees by \$1.0 million per month. Employees can be overpaid for reasons related to pay dates and late assignments. By law, classified employees must receive their pay checks on the last day of the month. In order to meet this requirement, the District must submit payroll information before the pay period is complete and must anticipate the amount of time worked in the last week of the pay period. For various reasons, employees may not work the hours that the District anticipated in the last week, resulting in a situation where employees are paid for time not worked. Staff will continue to improve on reducing the time required to process assignments and improve time-reporting procedures.	48.0%	\$ 12.00		\$ 12.00	
Procedural Efficiencies Total				\$ 12.00		\$ 12.00	
Program conversion							
The programs listed below will be partially or fully funded with appropriate grant funding. Reduction amount signify decreases in expenditures in the General Fund and do not signify actual program reductions.							
	PROFESSIONAL DEVELOPMENT	Professional development in reading, math, and the instruction of English Learners will be provided with appropriate grant funding.	100% covered by appropriate grant funding	\$ 9.93	-	\$ 6.06	-
	SCHOOL READINESS LANGUAGE DEVELOPMENT PROGRAM (SRLDP)	The School Readiness Language Development Program (SRLDP) prepares students for kindergarten and is available to 4-year olds who will be attending a Predominantly Hispanic, Black, Asian, and Other Non-Anglo school. The District will, subject to Board approval, close 75 SRLDP classrooms and establish California Preschool classrooms, for which the District has received expansion funds. Staff will also investigate additional funding opportunities including competitive grants.	16% to be covered by Preschool grant	\$ 8.00	146.40	\$ 8.00	146.40

APPENDIX B - PLAN D

2010-11 and 2011-12 FISCAL STABILIZATION PLAN

Category	Budget Solution	Description	Reduction Percentage	2010-11 Reduction Amount (in millions)	2010-11 FTE Equivalent	2011-12 Reduction Amount (in millions)	2011-12 FTE Equivalent
	TEN SCHOOLS PROGRAM	The Ten Schools Program provides additional resources such as Pupil Service and Attendance (PSA) counselors, half-time school psychologists, instructional coordinators, staff development time, and school discretionary resources to selected schools with the aim of improving student achievement. Staff proposes seeking alternative funding to continue to provide the additional resources that schools in the Ten Schools program receive.	100% to be covered by appropriate grant funding	\$ 7.83	92.00	\$ 7.83	92.00
	MASTER PLAN FOR EDUCATION OF LEP STUDENTS	This program provides for the payment of differentials and incentive stipends to qualified certificated employees assigned to a program included in the Master Plan for English Learners.	100% to be covered by appropriate grant funding	\$ 3.46	-	\$ 3.46	-
	BEGINNING TEACHER SUPPORT AND ASSESSMENT (BTSA)	The BTSA program provides induction in the teaching profession for eligible first and second-year teachers. The program will be partially covered with appropriate grant funding.	20% to be covered by appropriate grant funding.	\$ 1.60	5.00	\$ 1.60	5.00
	ALTERNATIVE CERTIFICATION PROGRAM FOR INTERN TEACHERS	This program provides support for new teachers to receive their teaching credentials. The program will continue with appropriate grant funding.	100% to be covered by appropriate grant funding	\$ 1.47	8.00	\$ 1.47	8.00
	CAPITAL OUTLAYS/ A&I	Capital outlay expenditures funded through General Fund will be transferred to unused Certificates of Participation (COPs).	100% to be covered by COPs	\$ 0.75	-	\$ 0.75	-
Program conversion Total				\$ 33.05	251.40	\$ 29.18	251.40
Program reduction							
	ADULT EDUCATION FUND REDUCTION	Adult Education is a Tier 3 categorical program and resources may help cover the General Fund, unrestricted deficit. Allocated hours to adult schools will be reduced in addition to instructional material and capital outlay expenditures.	20.0%	\$ 28.60	155.00	\$ 28.60	155.00
	SPECIAL EDUCATION	Increase of class size by 1 and reduction in growth of non-public school assistance by \$5.0 million. This proposal reduces the General Fund, Unrestricted subsidy for Special Education.	1.6%	\$ 22.22	306.00	\$ 22.22	306.00
	ARTS PROGRAM	The District currently provides a music teacher to elementary schools for at least one day per week for the entire year and at least one day a week, in 12 week rotations, of dance, theatre, and visual arts instruction. Staff is working on a plan to ensure that elementary schools still will have access to all four arts disciplines.	50.0%	\$ 14.93	173.63	\$ 14.93	173.63

APPENDIX B - PLAN D

2010-11 and 2011-12 FISCAL STABILIZATION PLAN

Category	Budget Solution	Description	Reduction Percentage	2010-11 Reduction Amount (in millions)	2010-11 FTE Equivalent	2011-12 Reduction Amount (in millions)	2011-12 FTE Equivalent
	REGIONAL OCCUPATIONAL CENTER/PROGRAM (ROC/P)	ROC/P is a Tier III categorical program and resources may help cover the General Fund, Unrestricted deficit. Allocated hours to schools will be reduced in addition to instructional material reductions.	20.0%	\$ 14.17	159.60	\$ 14.17	159.60
	MAGNET SCHOOLS -NEW CENTERS	Eliminate start up funding for new magnet schools and centers. Staff is pursuing possible federal funds for this purpose.	100.0%	\$ 4.19		\$ 4.19	
	OPTIONS PROGRAM	The Options program includes Alternative Education Work Centers (AEWC) and Independent Study. This reduction represents an increase in class size from 27:1 to 33:1 for Independent Study in addition to a 20% reduction in administrators, counselors, clerical support, custodians, and instructional materials.	11.5%	\$ 4.08	18.00	\$ 4.08	18.00
	PUPIL RETENTION BLOCK GRANT	Eliminate the AB 825 10th Grade Counseling Program allocation to schools of Temporary Personnel Account (TPA) funds, and the Pupil Motivation and Maintenance program allocation to schools of counseling time.	84.0%	\$ 3.18	10.20	\$ 3.18	10.20
	CONTINUATION EDUCATION	Reduce Option School expenditures by increasing class size from 27:1 to 29:1 and reducing administrators, counselors, clerical support, custodians, and instructional materials by 20%.	10.2%	\$ 2.67	11.00	\$ 2.67	11.00
	SUMMER SCHOOL/INTERSESSION HOURLY PROGRAM	Reduce summer school and intersession expenditures by reducing instructional materials and transportation costs.	10.0%	\$ 2.00	-	\$ 2.00	-
	SECONDARY SCHOOL REFORM	Eliminate funding supporting small learning communities. Resources were previously given to schools to augment services provided by small learning communities support providers.	100.0%	\$ 1.75	-	\$ 1.75	-
	GIFTED AND TALENTED EDUCATION PROGRAM	Reduction in funding for the Gifted and Schools for Advanced Studies programs.	20.0%	\$ 1.26		\$ 1.26	
	COMMUNITY DAY SCHOOLS	Reduce Community Day School expenditures by increasing class size from 20:1 to 21:1 by reducing administrators, counselors, clerical support, custodians, and instructional materials by 20%.	10.0%	\$ 1.22	4.00	\$ 1.22	4.00
	SECONDARY PROGRAMS- COLLEGE PREP	Eliminate instructional materials for secondary schools provided through the College and Career Counseling Office.	100.0%	\$ 0.87	-	\$ 0.87	-
	SCHOOL SAFETY AND VIOLENCE PREVENTION	Reduce program which provides nurses, PSA counselors, psychiatric social workers, and school police to various schools.	20.0%	\$ 0.71	3.60	\$ 0.71	3.60
	LA KIDS LEARN	Eliminate program which provided instructional materials to students during summer school and intersession.	100.0%	\$ 0.70	-	\$ 0.70	
	A TO G INITIATIVE	Eliminate resources for professional development supporting the A to G initiative.	100.0%	\$ 0.60	-	\$ 0.60	-

APPENDIX B - PLAN D

2010-11 and 2011-12 FISCAL STABILIZATION PLAN

Category	Budget Solution	Description	Reduction Percentage	2010-11 Reduction Amount (in millions)	2010-11 FTE Equivalent	2011-12 Reduction Amount (in millions)	2011-12 FTE Equivalent
	COMPETENCY INSTRUCTION	Eliminate funding allocated to secondary schools to provide assistance to students who have not passed one or more of the proficiency examinations.	100.0%	\$ 0.49	-	\$ 0.49	-
	HIGH PRIORITY SCHOOL REFORMS	Eliminate program which provides supplemental resources for middle and high schools designated as High Priority.	100.0%	\$ 0.32		\$ 0.32	
	CFI - LA SYSTEM INITIATIVE	Eliminate funding for this program which, as established in 1997-98, was charged with providing all students the opportunity to participate in a rigorous mathematics and science program. These resources are used to support Science Centers.	100.0%	\$ 0.16	2.00	\$ 0.16	2.00
	NEWCOMER ORIENTATION	Eliminate unused portion of the funding for the Newcomer Center, which provides initial support services for new immigrant students.	71.4%	\$ 0.16	-	\$ 0.23	-
	VARIOUS PROGRAMS	Reduce resources for various programs that provide non-personnel supplemental resources to schools including the Standards Based Promotion program, School to Career program, and Medical Services to Schools program.	100.0%	\$ 0.07	-	\$ 0.07	-
Program reduction Total				\$ 104.35	843.03	\$ 104.41	843.03
School site resources							
	TEACHERS	Increase class size from 24:1 to 29:1 in grades Kindergarten through 3.	2.7%	\$ 48.91	1,399.00	\$ 48.91	1,399.00
	TEXTBOOKS	Delay the purchase of new English Language Arts textbooks until full funding becomes available from the State (savings of \$20 million). The items also includes savings from textbook purchases for new schools (\$8.0 million). With the assistance of a textbook tracking system, textbooks will be transferred to new schools from existing sites as they open.		\$ 28.00	-	\$ 48.00	-
	ALLOWANCE FOR NON-CLASSROOM ACTIVITIES (1.5%)	Eliminate allocation for non-teaching activities. In addition to the teaching positions that secondary schools receive based on their grade level enrollment, all secondary schools receive additional teaching positions or fractions of teaching positions based on an allocation formula. These additional teachers perform out-of-classroom activities as determined by the school site. For example, teachers may serve as deans or assist with duties of the counseling office or attendance office. These additional teachers may also teach classes at the school site's discretion.	100.0%	\$ 8.50	99.00	\$ 8.50	99.00
	DAY TO DAY TEACHER SUBSTITUTES	Reduction of substitute expenditures in recognition of the 2.7% reduction in the number of teachers.	2.7%	\$ 1.96		\$ 1.96	
School site resources Total				\$ 87.37	1,498.00	\$ 107.37	1,498.00

Category	Budget Solution	Description	Reduction Percentage	2010-11 Reduction Amount (in millions)	2010-11 FTE Equivalent	2011-12 Reduction Amount (in millions)	2011-12 FTE Equivalent
School Site Resources - Flexible funding							
The resources listed below will be reduced by 20% and remaining funds will be combined and provided to schools for their flexible use.							
	CUSTODIANS		20.0%	\$ 29.26	479.80	\$ 29.26	479.80
	ADMINISTRATORS		20.0%	\$ 28.93	202.80	\$ 28.93	202.80
	CLERICAL SUPPORT		20.0%	\$ 24.27	522.80	\$ 24.27	522.80
	COUNSELORS		20.0%	\$ 13.75	152.77	\$ 13.75	152.77
	LIBRARIANS AND LIBRARY AIDES		20.0%	\$ 5.86	84.60	\$ 5.86	84.60
	NURSES		20.0%	\$ 4.04	46.25	\$ 4.04	46.25
	CAMPUS AIDES		20.0%	\$ 3.39	82.80	\$ 3.39	82.80
	INSTRUCTIONAL MATERIAL ACCOUNT (IMA)		20.0%	\$ 3.39	-	\$ 3.39	-
	CUSTODIAL SUPPLIES		20.0%	\$ 1.49	-	\$ 1.49	-
	PUPIL SERVICES AND ATTENDANCE COUNSELORS		20.0%	\$ 1.00	9.98	\$ 1.00	9.98
	GARDENERS		20.0%	\$ 0.59	9.00	\$ 0.59	9.00
	YEAR ROUND RESOURCES	Resources include: change in basis for selected personnel (principal, assistant principal, school administrative assistant, other clerical positions), additional teachers for advance course offerings, custodial hours for deep cleaning, discretionary resources for instructional materials and other school-determined needs, PSA counselor time, and supplemental days for school police. Funding will be reduced by 20% and the remaining funding will continue to be provided to year-round schools only.	20.0%	\$ 6.87	36.20	\$ 6.87	36.20
	MAGNET SCHOOLS	Resources for magnet schools and centers include: magnet coordinators, counselors, custodial time and supplies, and IMA. Funding will be reduced by 20% and the remaining funding will continue to be provided to magnet schools and centers only.	20.0%	\$ 4.01	39.20	\$ 4.01	39.20
	TEMPORARY PERSONNEL ACCOUNT (TPA)	Most schools use this resource for noon supervision aide time. A few schools have purchased (on a limited basis) campus aides, education aides, clerical support and overtime, others.	20.0%	\$ 2.49		\$ 2.49	
	FINANCIAL MANAGERS	School financial managers are responsible for accounting for student store inventories, preparing the financial statements, filing sales tax and other required reports, and preparing cash collections including cafeteria sales for deposit at middle and senior high schools. These positions are multi-funded by the General Fund (6 hours) and the Cafeteria Fund (2 hours). The proposed reduction applies to the General Fund portion only.	20.0%	\$ 1.88	23.32	\$ 1.88	23.32

APPENDIX B - PLAN D

2010-11 and 2011-12 FISCAL STABILIZATION PLAN

Category	Budget Solution	Description	Reduction Percentage	2010-11 Reduction Amount (in millions)	2010-11 FTE Equivalent	2011-12 Reduction Amount (in millions)	2011-12 FTE Equivalent
	ATHLETICS DIFFERENTIALS	The District provides additional pay in the form of a salary differential to employees who take on coaching assignments in addition to their regular assignment. Salary differentials exist for assignments such as the football head coach, tennis coach, soccer coach, golf coach, and wrestling coach. The number of salary differentials varies by school.	20.0%	\$ 1.41	-	\$ 1.41	-
	PSYCHOLOGISTS	School psychologists provide psychological services to general education students and students with disabilities; conduct psycho-educational assessments to assist in determining eligibility for special education services and the development of educational plans; consult with school personnel, parents and others concerned with the progress of students; and provide individual and group counseling services.	20.0%	\$ 1.36	13.06	\$ 1.36	13.06
	TEACHER ACADEMIC DIFFERENTIALS	The District provides additional pay in the form of a salary differential to staff for coordinators or other designated assignments. Salary differentials exist for assignments such as the gifted coordinator, the chemical safety coordinator, the competency coordinator, and activities such as yearbook, journalism, cheerleading, choral music, and speech. The number of salary differentials varies by school.	20.0%	\$ 0.62	-	\$ 0.62	-
	COORDINATORSHIP (Testing and LA Bridges)	A Testing Coordinator differential is provided for all schools: elementary, middle, senior high, affiliated charters, options, primary centers and special education schools. The LA Bridges Program, which supported work to address gang violence, ended in December 2007. The funds have subsequently been repurposed. Staff recommends reducing funding and providing the remainder of funds to schools for their flexible use.	20.0%	\$ 0.33	-	\$ 0.33	-
	PERMITS WITH TRANSPORTATION (PWT)- SCHOOL ALLOCATION	The PWT Program provides students with the opportunity to request a permit to attend an integrated school other than their neighborhood school. Most of the cost of the program relates to the costs associated with transporting students; however, schools receiving PWT students receive resources for programs to support the traveling students. For example, receiver schools receive an allocation for instructional salaries and overtime, a PSA counselor, and a discretionary allocation they use to purchase day-to-day substitute time, clerical relief, and instructional materials. As more schools are built, this program will reduce in size. Funding will be reduced by 20% and the remaining funding will continue to be provided to PWT receiving schools only.	20.0%	\$ 0.20	2.00	\$ 0.20	2.00

APPENDIX B - PLAN D

2010-11 and 2011-12 FISCAL STABILIZATION PLAN

Category	Budget Solution	Description	Reduction Percentage	2010-11 Reduction Amount (in millions)	2010-11 FTE Equivalent	2011-12 Reduction Amount (in millions)	2011-12 FTE Equivalent
	RELIEF OF OVERCROWDING/CAPACITY ADJUSTMENT PROGRAM	Capacity Adjustment Program (CAP) Receiver schools, schools that receive students transported from overcrowded schools, are provided allocations of instructional materials and other resources. Funding will be reduced by 20% and the remaining funding will continue to be provided to CAP receiver schools only.	20.0%	\$ 0.12	0.20	\$ 0.12	0.20
School Site Resources - Block Grant Total				\$ 135.27	1,704.77	\$ 135.27	1,704.77

Services to Schools

	ROUTINE REPAIR AND GENERAL MAINTENANCE (RRGM) CONTRIBUTION	The RRGM Fund covers the cost of routine repairs and maintenance to District facilities in order to prevent more costly repairs in the future. The adopted State budget granted districts the flexibility to reduce the state-mandated contribution to the Routine Repair and General Maintenance fund from 3.0% of General Fund expenditures to 0.0%. In 2009-10, the District reduced its contribution to 2.2% of General Fund expenditures. The District proposes further reducing the contribution to 2% in 2010-11 and 1.8% in 2011-12.	12.3% reduction for 2010-11; 22.8% for 2011-12	\$ 17.50	291.67	\$ 32.40	540.00
	TRANSPORTATION PROGRAM	Reductions to transportation programs including the Magnet, Capacity Adjustment, Permits with Transportation, Other Transported Students and Special Education busing programs. Options being evaluated include bus stop consolidation, stacking of bell schedules, and fee for service arrangements for athletics. Staff is carefully examining its options and will determine what is achievable financially and least detrimental programmatically before reductions are implemented.	10.0%	\$ 17.26	287.66	\$ 17.26	287.66
	SCHOOL POLICE	Reduction to School Police directly supporting schools.	20.0%	\$ 8.34	85.20	\$ 8.34	85.20
	FACILITIES - SCHOOL OPERATIONS	Reduction to resources including building and grounds workers window washers, tree trimmers, pest management technicians, gardeners, bathroom attendants and other custodial positions at school sites and roving crews.	20.0%	\$ 6.78	112.98	\$ 6.78	112.98
Services to Schools Total			*	\$ 49.87	777.51	\$ 64.77	1,025.84

Miscellaneous

FILMING/NON-FILMING FUNDS	The District receives revenue for commercial filming that occurs on school sites. The majority of the revenues have already been allocated to the schools sites that generated the resources. This item proposes to not distribute the unallocated filming funds.	\$ 1.20	-	\$ 1.20	-
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APPENDIX B - PLAN D

2010-11 and 2011-12 FISCAL STABILIZATION PLAN

Category	Budget Solution	Description	Reduction Percentage	2010-11 Reduction Amount (in millions)	2010-11 FTE Equivalent	2011-12 Reduction Amount (in millions)	2011-12 FTE Equivalent
	ENERGY REBATE CONSERVATION	The District receives rebates for expenditures related to energy conservation. This item will reduce the expenditures in this program to align with the revenue generated.		\$ 1.00	-	\$ 1.00	-
	E-RATE MATCH/REBATE	The District receives rebates for expenditures related to the District's telecommunications infrastructure. This item will reduce the expenditures in this program to align with the revenue generated.		\$ 0.71	-	\$ 0.71	-
	DELAY IN IMPLEMENTATION	Due to various operational causes, the District will not make all reassignments related to personnel reductions before July 1, 2010. This item recognizes the fact that full-year savings from personnel reductions will not be achieved.		\$ (20.0)			
	EXPENDITURE REDUCTIONS TO BE DETERMINED	Expenditure reductions will be identified to balance the 2011-12 budget.				\$ 173.56	
Miscellaneous Total				\$ (17.10)	-	\$ 176.46	-
GRAND TOTAL SOLUTIONS				\$ 469.92	5,161.71	\$ 700.62	5,485.04
TOTAL AVAILABLE (SHORTFALL)				\$ 0.13		\$ -	



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

Report Number:	161-09/10
Date:	December 8, 2009
Subject:	First Interim Report for Fiscal Year 2009-10 and Fiscal Stabilization Plan
Responsible Staff:	
Name	Megan K. Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

BOARD REPORT

Action Proposed: The Board is requested to adopt: 1) A qualified certification of financial condition based on the 2009-10 First Interim Financial Report (Enclosed herewith as attachment "A"; and 2) A Fiscal Stabilization Plan (Enclosed herewith as 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: Education Code Sections 35035(g), 42130 and 42131 as amended by AB 1200 require each district superintendent to prepare and submit interim financial reports for certain funds to the governing board. The governing board certifies to the County Superintendent of Schools, the State Controller, and the State Superintendent of Public Instruction whether the schools 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 District received a conditional approval of its 2009-10 Final Budget. As a condition of approval, the Los Angeles County Office



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

of Education ("LACOE") required the Board to pass a resolution committing to adopt a Fiscal Stabilization Plan by December 15, 2009, that will allow the District to project appropriate reserve balances for the 2009-2010, 2010-2011, and 2011-2012 fiscal years. As indicated by LACOE, items requiring negotiation should be "included only if those negotiations have been settled." In addition, LACOE advises that revenue enhancements, such as a parcel tax, "cannot be considered until voter approval is obtained." The Board approved a resolution committing to the adoption of this Fiscal Stabilization Plan at its meeting on September 8, 2009.

The Fiscal Stabilization Plan attached herewith for consideration by the Board contains several options, some of which requiring subsequent agreement with the collective bargaining units or the subsequent adoption of a parcel tax measure by voters within the jurisdiction. In the event these subsequent conditions have not been satisfied, the budget will be balanced with the recommendations contained in Option D of the Fiscal Stabilization Plan.

Expected Outcomes: The District will file its First Interim Financial Report and be in compliance with Education Code Requirements.

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. The County Office may also impose various sanctions or restrictions on districts that fail to deal with financial issues raised in interim reports. Finally, rating agencies may consider interim reports when making or revising credit ratings.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

The Los Angeles County Office of Education 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 2009-10 First Interim Financial Report will comply with Education Code requirements. With the adoption of this report, the Board of Education recognizes its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. As a result, the Board and District staff will need to submit a detailed list of Board-approved specific and ongoing budget reductions in order to end fiscal years 2010-11 and 2011-12 with a positive undesignated ending balance.

Budget Impact: This report includes the required budget adjustments to meet the Board's resolution to present a balanced budget by December 15 without using balancing methods not within the District's control.

Issues and Analysis: None

Attachments:

☒ **Informative**

☐ **Desegregation
Impact Statement**

Respectfully submitted,

RAMON C. CORTINES
Superintendent of Schools

APPROVED BY:

JAMES MORRIS
Chief Operating Officer



LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report

APPROVED &
PRESENTED BY:

MEGAN K. REILLY
Chief Financial Officer

REVIEWED BY:

DAVID HOLMQUIST
General Counsel

☐ No legal issues

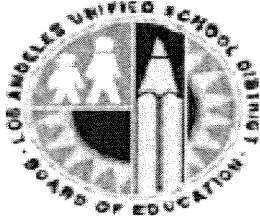
☐ Legal informative

REVIEWED BY:

YUMI TAKAHASHI
Budget Director

☐ No budget issues

☐ Budget Informative



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

**2009-10
FIRST
INTERIM
FINANCIAL
REPORT**

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: 12-09-09

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 08, 2009

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: Timothy Rosnick

Telephone: (213) 241-7930

Title: Controller

E-mail: timothy.rosnick@lausd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. 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., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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 tax, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since 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? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2008-09) annual payment? • 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
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
				X
				X
S8	Labor Agreement Budget Revisions	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) • Classified? (Section S8B, Line 3)	n/a	
			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 2009 -2010

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2009-10 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	3,154,009,163.00	2,973,732,768.00	571,749,286.80	2,974,589,220.00	856,452.00	0.0%
2) Federal Revenue		8100-8299	1,355,080,118.00	1,053,371,521.00	289,963,484.17	859,364,450.00	(194,007,071.00)	-18.4%
3) Other State Revenue		8300-8599	1,872,334,064.00	1,930,489,279.00	186,224,504.12	1,903,650,300.00	(26,838,979.00)	-1.4%
4) Other Local Revenue		8600-8799	106,676,127.00	111,722,876.00	18,426,686.19	88,653,550.00	(23,069,326.00)	-20.6%
5) TOTAL, REVENUES			6,488,099,472.00	6,069,316,444.00	1,066,363,961.28	5,826,257,520.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,939,219,515.00	2,998,240,976.00	957,645,501.07	2,967,971,861.00	30,269,115.00	1.0%
2) Classified Salaries		2000-2999	888,031,627.00	961,604,326.00	279,798,326.55	946,475,103.00	15,129,223.00	1.6%
3) Employee Benefits		3000-3999	1,411,768,629.00	1,419,876,296.63	396,266,380.07	1,422,639,853.00	(2,763,556.37)	-0.2%
4) Books and Supplies		4000-4999	514,704,591.00	548,846,838.16	75,404,923.48	315,101,206.00	233,745,632.16	42.6%
5) Services and Other Operating Expenditures		5000-5999	709,829,805.00	713,440,151.00	99,388,061.74	705,425,965.00	8,014,186.00	1.1%
6) Capital Outlay		6000-6999	37,432,448.00	53,446,207.12	3,791,002.37	31,367,584.00	22,078,623.12	41.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,587,203.00	4,832,537.00	0.00	3,109,360.00	1,723,177.00	35.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,451,227.00)	(9,451,227.00)	(25,930.96)	(13,616,351.00)	4,165,124.00	-44.1%
9) TOTAL, EXPENDITURES			6,496,122,591.00	6,690,836,104.91	1,812,268,264.32	6,378,474,581.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,023,119.00)	(621,519,660.91)	(745,904,303.04)	(552,217,061.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	16,722,331.00	26,722,331.00	1,060,000.00	72,428,958.00	45,706,627.00	171.0%
b) Transfers Out		7600-7629	43,934,181.00	43,934,181.00	23,361,398.34	58,917,543.00	(14,983,362.00)	-34.1%
2) Other Sources/Uses								
a) Sources		8930-8979	27,113,173.00	27,113,173.00	1,964,209.14	26,160,760.00	(952,413.00)	-3.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(98,677.00)	9,901,323.00	(20,337,189.20)	39,672,175.00		

2009-10 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)			(8,121,796.00)	(611,618,337.91)	(766,241,492.24)	(512,544,886.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	850,516,332.73	850,516,332.73		850,516,332.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850,516,332.73	850,516,332.73		850,516,332.73		
d) Other Restatements		9795	(550,406,499.09)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,109,833.64	850,516,332.73		850,516,332.73		
2) Ending Balance, June 30 (E + F1e)			291,988,037.64	238,897,994.82		337,971,446.73		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,816,034.00	2,787,942.00		2,787,942.00		
Stores		9712	11,679,169.00	8,664,851.00		8,664,851.50		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	1,000.00	0.00		0.00		
Legally Restricted Balance		9740	138,442,996.04	112,942,996.45		207,451,254.96		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	65,375,780.00	65,375,780.00		65,375,780.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	73,573,059.00	49,026,425.37		53,552,191.00		
c) Undesignated Amount		9790				139,427.27		
d) Unappropriated Amount		9790	99,999.60	100,000.00				

2009-10 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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,317,602,323.00	2,086,049,019.00	516,522,465.00	2,041,785,452.00	(44,263,567.00)	-2.1%
Charter Schools General Purpose Entitlement - State Aid		8015	29,356,308.00	26,251,227.00	5,838,199.00	25,021,186.00	(1,230,041.00)	-4.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,413,841.00	7,420,448.00	0.00	7,420,448.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	68,056.00	9,395,278.00	6,359,941.64	9,395,278.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	758,042,133.00	778,513,908.00	0.00	833,009,882.00	54,495,974.00	7.0%
Unsecured Roll Taxes		8042	42,669,717.00	33,799,618.00	26,989,047.63	33,799,618.00	0.00	0.0%
Prior Years' Taxes		8043	71,895,285.00	73,374,241.00	34,745,140.19	60,819,056.00	(12,555,185.00)	-17.1%
Supplemental Taxes		8044	10,062,867.00	18,291,568.00	2,233,688.38	14,633,254.00	(3,658,314.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(36,303,210.00)	(2,659,941.00)	3,822,965.37	3,526,289.00	6,186,230.00	-232.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,600,000.00	2,600,000.00	5,002.68	2,600,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	239,211.86	3,474,117.00	3,474,117.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	10,670.00	0.00	0.00	(10,670.00)	-100.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(5,335.00)	0.00	0.00	5,335.00	-100.0%
Subtotal, Revenue Limit Sources			3,203,408,320.00	3,033,040,701.00	596,755,661.75	3,035,484,580.00	2,443,879.00	0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(181,788,295.00)	(171,399,427.00)	(50,900,724.00)	(178,885,919.00)	(7,486,492.00)	4.4%
Continuation Education ADA Transfer	2200	8091	15,043,252.00	15,198,256.00	4,212,112.00	15,917,046.00	718,790.00	4.7%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	5,297,478.00	5,297,478.00	New
Special Education ADA Transfer	6500	8091	166,745,043.00	156,201,171.00	46,688,612.00	157,671,395.00	1,470,224.00	0.9%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	21,766,222.00	21,848,104.00	81,229.58	20,789,590.00	(1,058,514.00)	-4.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(71,165,379.00)	(81,156,037.00)	(25,087,604.53)	(81,684,950.00)	(528,913.00)	0.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,154,009,163.00	2,973,732,768.00	571,749,286.80	2,974,589,220.00	856,452.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	169,279,325.00	168,236,244.00	23,509,366.21	173,630,533.00	5,394,289.00	3.2%
Special Education Discretionary Grants		8182	24,208,268.00	34,036,633.00	3,508,422.21	24,766,665.00	(9,269,968.00)	-27.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	71,464.00	113,070.00	36,755.00	126,247.00	13,177.00	11.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,051,611,315.00	745,507,381.00	249,549,568.96	584,782,373.00	(160,725,008.00)	-21.6%

2009-10 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)
Vocational and Applied Technology Education	3500-3699	8290	8,065,760.00	8,014,337.00	87,079.78	7,061,534.00	(952,803.00)	-11.9%
Safe and Drug Free Schools	3700-3799	8290	5,775,380.00	6,057,190.00	1,080,773.92	4,572,542.00	(1,484,648.00)	-24.5%
JTPA / WIA	5600-5625	8290	1,029,333.00	1,390,551.00	37,095.67	1,409,465.00	18,914.00	1.4%
Other Federal Revenue	All Other	8290	95,039,273.00	90,016,115.00	12,154,422.42	63,015,091.00	(27,001,024.00)	-30.0%
TOTAL, FEDERAL REVENUE			1,355,080,118.00	1,053,371,521.00	289,963,484.17	859,364,450.00	(194,007,071.00)	-18.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	2,350,000.00	2,350,000.00	429,286.00	2,350,000.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	378,693,372.00	378,908,190.00	88,214,829.24	371,065,927.00	(7,842,263.00)	-2.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	15,782,241.00	36,145,097.00	6,867,569.00	36,145,097.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	146,467,895.00	146,218,078.00	262,085.15	146,218,078.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	17,526,894.00	40,140,768.00	7,626,745.00	40,140,768.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	121,286,715.00	120,797,797.00	22,869,531.66	120,658,145.00	(139,652.00)	-0.1%
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	34,570,572.00	34,570,572.00	0.00	34,570,572.00	0.00	0.0%
Class Size Reduction, K-3		8434	141,290,604.00	158,737,194.00	(19,242.00)	151,637,194.00	(7,100,000.00)	-4.5%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	176,139.00	276,450.00	0.00	276,450.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,499,028.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	80,353,246.00	86,226,767.00	23,035,541.49	86,647,281.00	420,514.00	0.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	1,513,519.00	2,108,482.00	887,638.97	1,079,180.00	(1,029,302.00)	-48.8%
Healthy Start	6240	8590	251,278.00	673,623.00	598,622.23	359,066.00	(314,557.00)	-46.7%
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	768,228.51	794,948.00	794,948.00	New
Quality Education Investment Act	7400	8590	142,918,456.00	138,862,300.00	0.00	138,862,300.00	0.00	0.0%
All Other State Revenue	All Other	8590	785,654,105.00	784,473,961.00	34,683,668.87	772,845,294.00	(11,628,667.00)	-1.5%
TOTAL, OTHER STATE REVENUE			1,872,334,064.00	1,930,489,279.00	186,224,504.12	1,903,650,300.00	(26,838,979.00)	-1.4%
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%

2009-10 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)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	218,000.00	218,000.00	4,904.47	55.00	(217,945.00)	-100.0%
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	43,100.00	43,100.00	0.00	(1.00)	(43,101.00)	-100.0%
Leases and Rentals		8650	8,239,000.00	8,239,000.00	1,707,798.80	5,155,575.00	(3,083,425.00)	-37.4%
Interest		8660	36,983,024.00	36,983,024.00	(3,577,912.75)	22,100,000.00	(14,883,024.00)	-40.2%
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	125,000.00	125,000.00	137,106.15	137,106.00	12,106.00	9.7%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	477.91	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,334,472.00	7,334,472.00	6,049,256.05	16,737,050.00	9,402,578.00	128.2%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	5,335.00	0.00	0.00	(5,335.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	53,347,531.00	58,389,945.00	14,105,055.56	44,138,765.00	(14,251,180.00)	-24.4%
Tuition		8710	385,000.00	385,000.00	0.00	385,000.00	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%
TOTAL, OTHER LOCAL REVENUE			106,676,127.00	111,722,876.00	18,426,686.19	88,653,550.00	(23,069,326.00)	-20.6%
TOTAL, REVENUES			6,488,099,472.00	6,069,316,444.00	1,066,363,961.28	5,826,257,520.00	(243,058,924.00)	-4.0%

2009-10 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,281,670,564.00	2,306,359,078.00	753,558,072.79	2,297,772,317.00	8,586,761.00	0.4%
Certificated Pupil Support Salaries		1200	257,172,119.00	261,938,411.00	83,834,302.13	260,114,108.00	1,824,303.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	284,035,220.00	301,668,815.00	80,529,298.93	280,207,455.00	21,461,360.00	7.1%
Other Certificated Salaries		1900	116,341,612.00	128,274,672.00	39,723,827.22	129,877,981.00	(1,603,309.00)	-1.2%
TOTAL, CERTIFICATED SALARIES			2,939,219,515.00	2,998,240,976.00	957,645,501.07	2,967,971,861.00	30,269,115.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	250,773,786.00	265,596,594.00	53,303,336.30	227,298,359.00	38,298,235.00	14.4%
Classified Support Salaries		2200	316,248,872.00	322,374,915.00	101,854,839.66	331,422,866.00	(9,047,951.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	18,121,260.00	19,455,653.00	7,057,428.84	20,597,839.00	(1,142,186.00)	-5.9%
Clerical, Technical and Office Salaries		2400	223,705,905.00	247,151,624.00	94,185,344.10	284,285,053.00	(37,133,429.00)	-15.0%
Other Classified Salaries		2900	79,181,804.00	107,025,540.00	23,397,377.65	82,870,986.00	24,154,554.00	22.6%
TOTAL, CLASSIFIED SALARIES			888,031,627.00	961,604,326.00	279,798,326.55	946,475,103.00	15,129,223.00	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	231,475,525.00	236,157,440.63	63,587,334.95	237,322,039.00	(1,164,598.37)	-0.5%
PERS		3201-3202	101,782,485.00	94,002,159.00	13,329,114.15	97,702,106.00	(3,699,947.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	111,906,818.00	118,724,391.00	34,036,291.97	110,116,421.00	8,607,970.00	7.3%
Health and Welfare Benefits		3401-3402	565,842,549.00	574,843,137.00	181,201,165.14	613,274,343.00	(38,431,206.00)	-6.7%
Unemployment Insurance		3501-3502	11,490,356.00	11,904,173.00	3,639,690.44	11,539,331.00	364,842.00	3.1%
Workers' Compensation		3601-3602	109,772,260.00	101,422,947.00	30,941,597.20	99,214,557.00	2,208,390.00	2.2%
OPEB, Allocated		3701-3702	253,361,265.00	252,751,141.00	60,886,503.38	223,474,947.00	29,276,194.00	11.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,737,371.00	16,820,666.00	43,798.59	15,139,466.00	1,681,200.00	10.0%
Other Employee Benefits		3901-3902	9,400,000.00	13,250,242.00	8,600,884.25	14,856,643.00	(1,606,401.00)	-12.1%
TOTAL, EMPLOYEE BENEFITS			1,411,768,629.00	1,419,876,296.63	396,266,380.07	1,422,639,853.00	(2,763,556.37)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,462,947.00	69,678,617.00	36,559,360.04	97,470,745.00	(27,792,128.00)	-39.9%
Books and Other Reference Materials		4200	1,110,581.00	2,437,374.00	283,565.78	2,514,960.00	(77,586.00)	-3.2%
Materials and Supplies		4300	419,800,247.00	455,293,470.16	35,060,345.72	197,904,636.00	257,388,834.16	56.5%
Noncapitalized Equipment		4400	26,127,989.00	21,210,174.00	3,420,444.05	17,038,933.00	4,171,241.00	19.7%
Food		4700	202,827.00	227,203.00	81,207.89	171,932.00	55,271.00	24.3%
TOTAL, BOOKS AND SUPPLIES			514,704,591.00	548,846,838.16	75,404,923.48	315,101,206.00	233,745,632.16	42.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,056,895.00	40,033,500.00	14,574,190.47	275,108,532.00	(235,075,032.00)	-587.2%
Travel and Conferences		5200	12,885,752.00	16,954,364.00	5,291,755.52	9,503,172.00	7,451,192.00	43.9%
Dues and Memberships		5300	466,594.00	514,498.00	231,824.68	550,955.00	(36,457.00)	-7.1%
Insurance		5400-5450	25,323,771.00	25,323,771.00	4,367,671.00	26,986,841.00	(1,663,070.00)	-6.6%
Operations and Housekeeping Services		5500	103,989,937.00	104,587,557.00	21,805,771.54	103,153,816.00	1,433,741.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,773,890.00	56,881,509.00	14,895,414.81	54,747,560.00	2,133,949.00	3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	454,083,815.00	449,577,931.00	33,012,085.11	216,679,700.00	232,898,231.00	51.8%
Communications		5900	19,249,151.00	19,567,021.00	5,209,348.61	18,695,389.00	871,632.00	4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			709,829,805.00	713,440,151.00	99,388,061.74	705,425,965.00	8,014,186.00	1.1%

2009-10 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)
CAPITAL OUTLAY								
Land		6100	744,215.00	753,166.00	(4,559.00)	497,867.00	255,299.00	33.9%
Land Improvements		6170	80,818.00	188,197.00	148,877.29	529,364.00	(341,167.00)	-181.3%
Buildings and Improvements of Buildings		6200	22,424,310.00	36,346,371.12	2,894,250.90	13,782,497.00	22,563,874.12	62.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	11,225,155.00	12,810,998.00	569,852.35	10,674,479.00	2,136,519.00	16.7%
Equipment		6400	2,908,425.00	3,148,135.00	183,032.31	5,860,011.00	(2,711,876.00)	-86.1%
Equipment Replacement		6500	49,525.00	199,340.00	(451.48)	23,366.00	175,974.00	88.3%
TOTAL, CAPITAL OUTLAY			37,432,448.00	53,446,207.12	3,791,002.37	31,367,584.00	22,078,623.12	41.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	0.00	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,968,886.00	1,968,886.00	0.00	366,386.00	1,602,500.00	81.4%
Other Debt Service - Principal		7439	1,967,851.00	2,213,185.00	0.00	2,092,508.00	120,677.00	5.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,587,203.00	4,832,537.00	0.00	3,109,360.00	1,723,177.00	35.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(9,451,227.00)	(9,451,227.00)	(25,930.96)	(13,616,351.00)	4,165,124.00	-44.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,451,227.00)	(9,451,227.00)	(25,930.96)	(13,616,351.00)	4,165,124.00	-44.1%
TOTAL, EXPENDITURES			6,496,122,591.00	6,690,836,104.91	1,812,268,264.32	6,378,474,581.00	312,361,523.91	4.7%

2009-10 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	6,122,331.00	6,122,331.00	0.00	35,015,167.00	28,892,836.00	471.9%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,600,000.00	20,600,000.00	1,060,000.00	37,413,791.00	16,813,791.00	81.6%
(a) TOTAL, INTERFUND TRANSFERS IN			16,722,331.00	26,722,331.00	1,060,000.00	72,428,958.00	45,706,627.00	171.0%
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	16,241,395.00	(16,241,395.00)	New
Other Authorized Interfund Transfers Out		7619	43,934,181.00	43,934,181.00	23,361,398.34	42,676,148.00	1,258,033.00	2.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,934,181.00	43,934,181.00	23,361,398.34	58,917,543.00	(14,983,362.00)	-34.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	20,113,990.00	20,113,990.00	0.00	23,000,000.00	2,886,010.00	14.3%
Proceeds from Capital Leases		8972	1,999,183.00	1,999,183.00	0.00	1,196,551.00	(802,632.00)	-40.1%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,000,000.00	5,000,000.00	1,964,209.14	1,964,209.00	(3,035,791.00)	-60.7%
(c) TOTAL, SOURCES			27,113,173.00	27,113,173.00	1,964,209.14	26,160,760.00	(952,413.00)	-3.5%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(98,677.00)	9,901,323.00	(20,337,189.20)	39,672,175.00	(29,770,852.00)	300.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,972,220,868.00	2,802,333,341.00	520,848,562.80	2,795,703,301.00	(6,630,040.00)	-0.2%
2) Federal Revenue		8100-8299	18,118,011.00	18,118,011.00	1,875,652.25	18,918,011.00	800,000.00	4.4%
3) Other State Revenue		8300-8599	1,044,824,545.00	1,087,124,448.00	60,340,891.83	1,060,505,353.00	(26,619,095.00)	-2.4%
4) Other Local Revenue		8600-8799	90,294,551.00	90,298,886.00	10,154,503.87	76,182,578.00	(14,116,308.00)	-15.6%
5) TOTAL, REVENUES			4,125,457,975.00	3,997,874,686.00	593,219,610.75	3,951,309,243.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,816,900,211.00	1,836,950,955.00	627,432,447.58	1,743,004,134.00	93,946,821.00	5.1%
2) Classified Salaries		2000-2999	387,324,807.00	432,167,337.00	163,015,098.78	457,280,310.00	(25,112,973.00)	-5.8%
3) Employee Benefits		3000-3999	760,745,788.00	777,033,322.63	249,989,756.88	781,798,742.00	(4,765,419.37)	-0.6%
4) Books and Supplies		4000-4999	135,578,541.00	164,494,440.16	49,287,390.67	158,167,945.00	6,326,495.16	3.8%
5) Services and Other Operating Expenditures		5000-5999	192,604,946.00	207,217,166.00	58,655,690.71	169,774,922.00	37,442,244.00	18.1%
6) Capital Outlay		6000-6999	30,096,700.00	33,527,059.12	1,989,036.50	20,411,132.00	13,115,927.12	39.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,587,203.00	4,832,537.00	0.00	3,109,360.00	1,723,177.00	35.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(75,696,652.00)	(80,600,855.00)	(416,713.50)	(76,279,210.00)	(4,321,645.00)	5.4%
9) TOTAL, EXPENDITURES			3,252,141,544.00	3,375,621,961.91	1,149,952,707.62	3,257,267,335.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			873,316,431.00	622,252,724.09	(556,733,096.87)	694,041,908.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	14,600,000.00	14,600,000.00	1,060,000.00	14,600,000.00	0.00	0.0%
b) Transfers Out		7600-7629	43,934,181.00	43,934,181.00	23,361,398.34	58,917,543.00	(14,983,362.00)	-34.1%
2) Other Sources/Uses								
a) Sources		8930-8979	6,999,183.00	6,999,183.00	1,964,209.14	3,160,760.00	(3,838,423.00)	-54.8%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(851,745,877.74)	(791,331,090.99)	(224,865,426.98)	(819,376,569.00)	(28,045,478.01)	3.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(874,080,875.74)	(813,666,088.99)	(245,202,616.18)	(860,533,352.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(764,444.74)	(191,413,364.90)	(801,935,713.05)	(166,491,444.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	294,569,092.27	294,569,092.27		294,569,092.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,569,092.27	294,569,092.27		294,569,092.27		
d) Other Restatements		9795	(167,757,245.93)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,811,846.34	294,569,092.27		294,569,092.27		
2) Ending Balance, June 30 (E + F1e)			126,047,401.60	103,155,727.37		128,077,648.27		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,816,034.00	2,787,942.00		2,787,942.00		
Stores		9712	10,482,833.00	7,484,146.00		7,484,146.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	1,000.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	65,375,780.00	65,375,780.00		65,375,780.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	47,271,755.00	27,407,859.37		52,290,353.00		
c) Undesignated Amount		9790				139,427.27		
d) Unappropriated Amount		9790	99,999.60	100,000.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,317,602,323.00	2,086,049,019.00	516,522,465.00	2,041,785,452.00	(44,263,567.00)	-2.1%
Charter Schools General Purpose Entitlement - State Aid		8015	29,356,308.00	26,251,227.00	5,838,199.00	25,021,186.00	(1,230,041.00)	-4.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,413,841.00	7,420,448.00	0.00	7,420,448.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	68,056.00	9,395,278.00	6,359,941.64	9,395,278.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	758,042,133.00	778,513,908.00	0.00	833,009,882.00	54,495,974.00	7.0%
Unsecured Roll Taxes		8042	42,669,717.00	33,799,618.00	26,989,047.63	33,799,618.00	0.00	0.0%
Prior Years' Taxes		8043	71,895,285.00	73,374,241.00	34,745,140.19	60,819,056.00	(12,555,185.00)	-17.1%
Supplemental Taxes		8044	10,062,867.00	18,291,568.00	2,233,688.38	14,633,254.00	(3,658,314.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(36,303,210.00)	(2,659,941.00)	3,822,965.37	3,526,289.00	6,186,230.00	-232.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,600,000.00	2,600,000.00	5,002.68	2,600,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	239,211.86	3,474,117.00	3,474,117.00	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	10,670.00	0.00	0.00	(10,670.00)	-100.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(5,335.00)	0.00	0.00	5,335.00	-100.0%
Subtotal, Revenue Limit Sources			3,203,408,320.00	3,033,040,701.00	596,755,661.75	3,035,484,580.00	2,443,879.00	0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(181,788,295.00)	(171,399,427.00)	(50,900,724.00)	(178,885,919.00)	(7,486,492.00)	4.4%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	21,766,222.00	21,848,104.00	81,229.58	20,789,590.00	(1,058,514.00)	-4.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(71,165,379.00)	(81,156,037.00)	(25,087,604.53)	(81,684,950.00)	(528,913.00)	0.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,972,220,868.00	2,802,333,341.00	520,848,562.80	2,795,703,301.00	(6,630,040.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	18,118,011.00	18,118,011.00	1,875,652.25	18,918,011.00	800,000.00	4.4%
TOTAL, FEDERAL REVENUE			18,118,011.00	18,118,011.00	1,875,652.25	18,918,011.00	800,000.00	4.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	121,286,715.00	120,797,797.00	22,273,530.66	117,552,732.00	(3,245,065.00)	-2.7%
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	34,570,572.00	34,570,572.00	0.00	34,570,572.00	0.00	0.0%
Class Size Reduction, K-3		8434	141,290,604.00	158,737,194.00	(19,242.00)	151,637,194.00	(7,100,000.00)	-4.5%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,499,028.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	72,713,537.00	77,031,558.00	13,243,835.29	77,407,229.00	375,671.00	0.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	671,464,089.00	695,987,327.00	24,842,767.88	679,337,626.00	(16,649,701.00)	-2.4%
TOTAL, OTHER STATE REVENUE			1,044,824,545.00	1,087,124,448.00	60,340,891.83	1,060,505,353.00	(26,619,095.00)	-2.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	218,000.00	218,000.00	4,904.47	55.00	(217,945.00)	-100.0%
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	43,100.00	43,100.00	0.00	(1.00)	(43,101.00)	-100.0%
Leases and Rentals		8650	8,239,000.00	8,239,000.00	1,707,798.80	5,155,575.00	(3,083,425.00)	-37.4%
Interest		8660	36,983,000.00	36,983,000.00	(3,577,912.75)	22,100,000.00	(14,883,000.00)	-40.2%
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	125,000.00	125,000.00	137,106.15	137,106.00	12,106.00	9.7%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,334,472.00	7,334,472.00	6,049,256.05	16,737,050.00	9,402,578.00	128.2%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	5,335.00	0.00	0.00	(5,335.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	37,350,979.00	37,350,979.00	5,833,351.15	32,052,793.00	(5,298,186.00)	-14.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,294,551.00	90,298,886.00	10,154,503.87	76,182,578.00	(14,116,308.00)	-15.6%
TOTAL, REVENUES			4,125,457,975.00	3,997,874,686.00	593,219,610.75	3,951,309,243.00	(46,565,443.00)	-1.2%

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	1,485,206,376.00	1,500,415,222.00	533,172,704.73	1,418,858,758.00	81,556,464.00	5.4%
Certificated Pupil Support Salaries		1200	94,459,621.00	95,253,174.00	34,918,119.79	109,286,823.00	(14,033,649.00)	-14.7%
Certificated Supervisors' and Administrators' Salaries		1300	214,282,833.00	217,113,543.00	53,609,897.13	192,179,764.00	24,933,779.00	11.5%
Other Certificated Salaries		1900	22,951,381.00	24,169,016.00	5,731,725.93	22,678,789.00	1,490,227.00	6.2%
TOTAL, CERTIFICATED SALARIES			1,816,900,211.00	1,836,950,955.00	627,432,447.58	1,743,004,134.00	93,946,821.00	5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,379,927.00	7,107,380.00	(56,567.34)	1,489,462.00	5,617,918.00	79.0%
Classified Support Salaries		2200	166,197,947.00	169,807,816.00	74,016,918.30	194,429,462.00	(24,621,646.00)	-14.5%
Classified Supervisors' and Administrators' Salaries		2300	14,142,074.00	14,449,583.00	5,361,232.88	15,501,277.00	(1,051,694.00)	-7.3%
Clerical, Technical and Office Salaries		2400	171,969,490.00	189,569,227.00	74,515,669.48	208,196,173.00	(18,626,946.00)	-9.8%
Other Classified Salaries		2900	28,635,369.00	51,233,331.00	9,177,845.46	37,663,936.00	13,569,395.00	26.5%
TOTAL, CLASSIFIED SALARIES			387,324,807.00	432,167,337.00	163,015,098.78	457,280,310.00	(25,112,973.00)	-5.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	145,068,306.00	146,650,440.63	39,497,652.79	140,851,098.00	5,799,342.63	4.0%
PERS		3201-3202	55,145,601.00	48,616,435.00	8,083,929.42	53,461,519.00	(4,845,084.00)	-10.0%
OASDI/Medicare/Alternative		3301-3302	50,909,369.00	54,699,585.00	22,508,526.91	54,663,827.00	35,758.00	0.1%
Health and Welfare Benefits		3401-3402	303,434,301.00	308,604,848.00	117,720,305.90	326,541,930.00	(17,937,082.00)	-5.8%
Unemployment Insurance		3501-3502	6,596,718.00	6,789,683.00	2,387,031.90	6,471,662.00	318,021.00	4.7%
Workers' Compensation		3601-3602	56,301,932.00	58,009,776.00	20,329,883.48	56,313,941.00	1,695,835.00	2.9%
OPEB, Allocated		3701-3702	135,304,674.00	131,825,913.00	39,460,524.08	121,373,195.00	10,452,718.00	7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,933,529.00	8,586,400.00	485.89	7,272,993.00	1,313,407.00	15.3%
Other Employee Benefits		3901-3902	51,358.00	13,250,242.00	1,416.51	14,848,577.00	(1,598,335.00)	-12.1%
TOTAL, EMPLOYEE BENEFITS			760,745,788.00	777,033,322.63	249,989,756.88	781,798,742.00	(4,765,419.37)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,451,947.00	69,623,883.00	36,554,776.50	88,211,155.00	(18,587,272.00)	-26.7%
Books and Other Reference Materials		4200	796,428.00	1,758,953.00	231,356.31	2,028,518.00	(269,565.00)	-15.3%
Materials and Supplies		4300	59,141,065.00	85,639,114.16	11,416,148.44	62,256,243.00	23,382,871.16	27.3%
Noncapitalized Equipment		4400	8,177,402.00	7,460,706.00	1,085,109.42	5,661,398.00	1,799,308.00	24.1%
Food		4700	11,699.00	11,784.00	0.00	10,631.00	1,153.00	9.8%
TOTAL, BOOKS AND SUPPLIES			135,578,541.00	164,494,440.16	49,287,390.67	158,167,945.00	6,326,495.16	3.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	1,000.00	3,212,100.32	18,652,166.00	(18,651,166.00)	#####
Travel and Conferences		5200	2,337,951.00	4,480,926.00	3,447,633.66	1,819,678.00	2,661,248.00	59.4%
Dues and Memberships		5300	444,355.00	363,605.00	132,812.16	440,602.00	(76,997.00)	-21.2%
Insurance		5400-5450	25,323,771.00	25,323,771.00	4,367,671.00	26,986,841.00	(1,663,070.00)	-6.6%
Operations and Housekeeping Services		5500	101,419,298.00	102,019,298.00	21,263,735.55	100,994,484.00	1,024,814.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,941,315.00	40,678,516.00	10,794,230.47	36,365,079.00	4,313,437.00	10.6%
Transfers of Direct Costs		5710	(106,488,856.00)	(106,488,856.00)	0.00	(113,633,256.00)	7,144,400.00	-6.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	115,172,638.00	122,953,578.00	10,246,582.22	80,933,321.00	42,020,257.00	34.2%
Communications		5900	17,454,474.00	17,885,328.00	5,190,925.33	17,216,007.00	669,321.00	3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,604,946.00	207,217,166.00	58,655,690.71	169,774,922.00	37,442,244.00	18.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	378,215.00	387,166.00	(4,559.00)	497,867.00	(110,701.00)	-28.6%
Land Improvements		6170	79,818.00	98,109.00	128,671.31	286,398.00	(188,289.00)	-191.9%
Buildings and Improvements of Buildings		6200	16,568,620.00	18,246,544.12	1,176,719.87	7,809,608.00	10,436,936.12	57.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	11,220,983.00	12,806,826.00	569,852.35	10,672,829.00	2,133,997.00	16.7%
Equipment		6400	1,815,340.00	1,813,875.00	118,803.45	1,131,852.00	682,023.00	37.6%
Equipment Replacement		6500	33,724.00	174,539.00	(451.48)	12,578.00	161,961.00	92.8%
TOTAL, CAPITAL OUTLAY			30,096,700.00	33,527,059.12	1,989,036.50	20,411,132.00	13,115,927.12	39.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	0.00	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,968,886.00	1,968,886.00	0.00	366,386.00	1,602,500.00	81.4%
Other Debt Service - Principal		7439	1,967,851.00	2,213,185.00	0.00	2,092,508.00	120,677.00	5.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,587,203.00	4,832,537.00	0.00	3,109,360.00	1,723,177.00	35.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(66,245,425.00)	(71,149,628.00)	(390,782.54)	(62,662,859.00)	(8,486,769.00)	11.9%
Transfers of Indirect Costs - Interfund		7350	(9,451,227.00)	(9,451,227.00)	(25,930.96)	(13,616,351.00)	4,165,124.00	-44.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(75,696,652.00)	(80,600,855.00)	(416,713.50)	(76,279,210.00)	(4,321,645.00)	5.4%
TOTAL, EXPENDITURES			3,252,141,544.00	3,375,621,961.91	1,149,952,707.62	3,257,267,335.00	118,354,626.91	3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	4,000,000.00	4,000,000.00	0.00	4,000,000.00	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	10,600,000.00	10,600,000.00	1,060,000.00	10,600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,600,000.00	14,600,000.00	1,060,000.00	14,600,000.00	0.00	0.0%
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	16,241,395.00	(16,241,395.00)	New
Other Authorized Interfund Transfers Out		7619	43,934,181.00	43,934,181.00	23,361,398.34	42,676,148.00	1,258,033.00	2.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,934,181.00	43,934,181.00	23,361,398.34	58,917,543.00	(14,983,362.00)	-34.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,999,183.00	1,999,183.00	0.00	1,196,551.00	(802,632.00)	-40.1%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,000,000.00	5,000,000.00	1,964,209.14	1,964,209.00	(3,035,791.00)	-60.7%
(c) TOTAL, SOURCES			6,999,183.00	6,999,183.00	1,964,209.14	3,160,760.00	(3,838,423.00)	-54.8%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(851,140,104.60)	(797,558,386.99)	(224,865,426.98)	(827,006,734.00)	(29,448,347.01)	3.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	(605,773.14)	6,227,296.00	0.00	7,630,165.00	1,402,869.00	22.5%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			(851,745,877.74)	(791,331,090.99)	(224,865,426.98)	(819,376,569.00)	(28,045,478.01)	3.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(874,080,875.74)	(813,666,088.99)	(245,202,616.18)	(860,533,352.00)	(46,867,263.01)	5.8%

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	181,788,295.00	171,399,427.00	50,900,724.00	178,885,919.00	7,486,492.00	4.4%
2) Federal Revenue		8100-8299	1,336,962,107.00	1,035,253,510.00	288,087,831.92	840,446,439.00	(194,807,071.00)	-18.8%
3) Other State Revenue		8300-8599	827,509,519.00	843,364,831.00	125,883,612.29	843,144,947.00	(219,884.00)	0.0%
4) Other Local Revenue		8600-8799	16,381,576.00	21,423,990.00	8,272,182.32	12,470,972.00	(8,953,018.00)	-41.8%
5) TOTAL, REVENUES			2,362,641,497.00	2,071,441,758.00	473,144,350.53	1,874,948,277.00	-	
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,122,319,304.00	1,161,290,021.00	330,213,053.49	1,224,967,727.00	(63,677,706.00)	-5.5%
2) Classified Salaries		2000-2999	500,706,820.00	529,436,989.00	116,783,227.77	489,194,793.00	40,242,196.00	7.6%
3) Employee Benefits		3000-3999	651,022,841.00	642,842,974.00	146,276,623.19	640,841,111.00	2,001,863.00	0.3%
4) Books and Supplies		4000-4999	379,126,050.00	384,352,398.00	26,117,532.81	156,933,261.00	227,419,137.00	59.2%
5) Services and Other Operating Expenditures		5000-5999	517,224,859.00	506,222,985.00	40,732,371.03	535,651,043.00	(29,428,058.00)	-5.8%
6) Capital Outlay		6000-6999	7,335,748.00	19,919,148.00	1,801,965.87	10,956,452.00	8,962,696.00	45.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	66,245,425.00	71,149,628.00	390,782.54	62,662,859.00	8,486,769.00	11.9%
9) TOTAL, EXPENDITURES			3,243,981,047.00	3,315,214,143.00	662,315,556.70	3,121,207,246.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(881,339,550.00)	(1,243,772,385.00)	(189,171,206.17)	(1,246,258,969.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,122,331.00	12,122,331.00	0.00	57,828,958.00	45,706,627.00	377.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	20,113,990.00	20,113,990.00	0.00	23,000,000.00	2,886,010.00	14.3%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	851,745,877.74	791,331,090.99	224,865,426.98	819,376,569.00	28,045,478.01	3.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			873,982,198.74	823,567,411.99	224,865,426.98	900,205,527.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,357,351.26)	(420,204,973.01)	35,694,220.81	(346,053,442.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	555,947,240.46	555,947,240.46		555,947,240.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			555,947,240.46	555,947,240.46		555,947,240.46		
d) Other Restatements		9795	(382,649,253.16)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,297,987.30	555,947,240.46		555,947,240.46		
2) Ending Balance, June 30 (E + F1e)			165,940,636.04	135,742,267.45		209,893,798.46		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,196,336.00	1,180,705.00		1,180,705.50		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	138,442,996.04	112,942,996.45		207,451,254.96		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	26,301,304.00	21,618,566.00		1,261,838.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	15,043,252.00	15,198,256.00	4,212,112.00	15,917,046.00	718,790.00	4.7%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	5,297,478.00	5,297,478.00	New
Special Education ADA Transfer	6500	8091	166,745,043.00	156,201,171.00	46,688,612.00	157,671,395.00	1,470,224.00	0.9%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			181,788,295.00	171,399,427.00	50,900,724.00	178,885,919.00	7,486,492.00	4.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	169,279,325.00	168,236,244.00	23,509,366.21	173,630,533.00	5,394,289.00	3.2%
Special Education Discretionary Grants		8182	24,208,268.00	34,036,633.00	3,508,422.21	24,766,665.00	(9,269,968.00)	-27.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	71,464.00	113,070.00	36,755.00	126,247.00	13,177.00	11.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,051,611,315.00	745,507,381.00	249,549,568.96	584,782,373.00	(160,725,008.00)	-21.6%

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)
Vocational and Applied Technology Education	3500-3699	8290	8,065,760.00	8,014,337.00	87,079.78	7,061,534.00	(952,803.00)	-11.9%
Safe and Drug Free Schools	3700-3799	8290	5,775,380.00	6,057,190.00	1,080,773.92	4,572,542.00	(1,484,648.00)	-24.5%
JTPA / WIA	5600-5625	8290	1,029,333.00	1,390,551.00	37,095.67	1,409,465.00	18,914.00	1.4%
Other Federal Revenue	All Other	8290	76,921,262.00	71,898,104.00	10,278,770.17	44,097,080.00	(27,801,024.00)	-38.7%
TOTAL, FEDERAL REVENUE			1,336,962,107.00	1,035,253,510.00	288,087,831.92	840,446,439.00	(194,807,071.00)	-18.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	2,350,000.00	2,350,000.00	429,286.00	2,350,000.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	378,693,372.00	378,908,190.00	88,214,829.24	371,065,927.00	(7,842,263.00)	-2.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	15,782,241.00	36,145,097.00	6,867,569.00	36,145,097.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	146,467,895.00	146,218,078.00	262,085.15	146,218,078.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	17,526,894.00	40,140,768.00	7,626,745.00	40,140,768.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	596,001.00	3,105,413.00	3,105,413.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	176,139.00	276,450.00	0.00	276,450.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,639,709.00	9,195,209.00	9,791,706.20	9,240,052.00	44,843.00	0.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	1,513,519.00	2,108,482.00	887,638.97	1,079,180.00	(1,029,302.00)	-48.8%
Healthy Start	6240	8590	251,278.00	673,623.00	598,622.23	359,066.00	(314,557.00)	-46.7%
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	768,228.51	794,948.00	794,948.00	New
Quality Education Investment Act	7400	8590	142,918,456.00	138,862,300.00	0.00	138,862,300.00	0.00	0.0%
All Other State Revenue	All Other	8590	114,190,016.00	88,486,634.00	9,840,900.99	93,507,668.00	5,021,034.00	5.7%
TOTAL, OTHER STATE REVENUE			827,509,519.00	843,364,831.00	125,883,612.29	843,144,947.00	219,884.00	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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	24.00	24.00	0.00	0.00	(24.00)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	477.91	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	15,996,552.00	21,038,966.00	8,271,704.41	12,085,972.00	(8,952,994.00)	-42.6%
Tuition		8710	385,000.00	385,000.00	0.00	385,000.00	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%
TOTAL, OTHER LOCAL REVENUE			16,381,576.00	21,423,990.00	8,272,182.32	12,470,972.00	(8,953,018.00)	-41.8%
TOTAL, REVENUES			2,362,641,497.00	2,071,441,758.00	473,144,350.53	1,874,948,277.00	(196,493,481.00)	-9.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	796,464,188.00	805,943,856.00	220,385,368.06	878,913,559.00	(72,969,703.00)	-9.1%
Certificated Pupil Support Salaries		1200	162,712,498.00	166,685,237.00	48,916,182.34	150,827,285.00	15,857,952.00	9.5%
Certificated Supervisors' and Administrators' Salaries		1300	69,752,387.00	84,555,272.00	26,919,401.80	88,027,691.00	(3,472,419.00)	-4.1%
Other Certificated Salaries		1900	93,390,231.00	104,105,656.00	33,992,101.29	107,199,192.00	(3,093,536.00)	-3.0%
TOTAL, CERTIFICATED SALARIES			1,122,319,304.00	1,161,290,021.00	330,213,053.49	1,224,967,727.00	(63,677,706.00)	-5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	244,393,859.00	258,489,214.00	53,359,903.64	225,808,897.00	32,680,317.00	12.6%
Classified Support Salaries		2200	150,050,925.00	152,567,099.00	27,837,921.36	136,993,404.00	15,573,695.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	3,979,186.00	5,006,070.00	1,696,195.96	5,096,562.00	(90,492.00)	-1.8%
Clerical, Technical and Office Salaries		2400	51,736,415.00	57,582,397.00	19,669,674.62	76,088,880.00	(18,506,483.00)	-32.1%
Other Classified Salaries		2900	50,546,435.00	55,792,209.00	14,219,532.19	45,207,050.00	10,585,159.00	19.0%
TOTAL, CLASSIFIED SALARIES			500,706,820.00	529,436,989.00	116,783,227.77	489,194,793.00	40,242,196.00	7.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,407,219.00	89,507,000.00	24,089,682.16	96,470,941.00	(6,963,941.00)	-7.8%
PERS		3201-3202	46,636,884.00	45,385,724.00	5,245,184.73	44,240,587.00	1,145,137.00	2.5%
OASDI/Medicare/Alternative		3301-3302	60,997,449.00	64,024,806.00	11,527,765.06	55,452,594.00	8,572,212.00	13.4%
Health and Welfare Benefits		3401-3402	262,408,248.00	266,238,289.00	63,480,859.24	286,732,413.00	(20,494,124.00)	-7.7%
Unemployment Insurance		3501-3502	4,893,638.00	5,114,490.00	1,252,658.54	5,067,669.00	46,821.00	0.9%
Workers' Compensation		3601-3602	53,470,328.00	43,413,171.00	10,611,713.72	42,900,616.00	512,555.00	1.2%
OPEB, Allocated		3701-3702	118,056,591.00	120,925,228.00	21,425,979.30	102,101,752.00	18,823,476.00	15.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,803,842.00	8,234,266.00	43,312.70	7,866,473.00	367,793.00	4.5%
Other Employee Benefits		3901-3902	9,348,642.00	0.00	8,599,467.74	8,066.00	(8,066.00)	New
TOTAL, EMPLOYEE BENEFITS			651,022,841.00	642,842,974.00	146,276,623.19	640,841,111.00	2,001,863.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,000.00	54,734.00	4,583.54	9,259,590.00	(9,204,856.00)	-16817.4%
Books and Other Reference Materials		4200	314,153.00	678,421.00	52,209.47	486,442.00	191,979.00	28.3%
Materials and Supplies		4300	360,659,182.00	369,654,356.00	23,644,197.28	135,648,393.00	234,005,963.00	63.3%
Noncapitalized Equipment		4400	17,950,587.00	13,749,468.00	2,335,334.63	11,377,535.00	2,371,933.00	17.3%
Food		4700	191,128.00	215,419.00	81,207.89	161,301.00	54,118.00	25.1%
TOTAL, BOOKS AND SUPPLIES			379,126,050.00	384,352,398.00	26,117,532.81	156,933,261.00	227,419,137.00	59.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,056,895.00	40,032,500.00	11,362,090.15	256,456,366.00	(216,423,866.00)	-540.6%
Travel and Conferences		5200	10,547,801.00	12,473,438.00	1,844,121.86	7,683,494.00	4,789,944.00	38.4%
Dues and Memberships		5300	22,239.00	150,893.00	99,012.52	110,353.00	40,540.00	26.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,570,639.00	2,568,259.00	542,035.99	2,159,332.00	408,927.00	15.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,832,575.00	16,202,993.00	4,101,184.34	18,382,481.00	(2,179,488.00)	-13.5%
Transfers of Direct Costs		5710	106,488,856.00	106,488,856.00	0.00	113,633,256.00	(7,144,400.00)	-6.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	338,911,177.00	326,624,353.00	22,765,502.89	135,746,379.00	190,877,974.00	58.4%
Communications		5900	1,794,677.00	1,681,693.00	18,423.28	1,479,382.00	202,311.00	12.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			517,224,859.00	506,222,985.00	40,732,371.03	535,651,043.00	(29,428,058.00)	-5.8%

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	366,000.00	366,000.00	0.00	0.00	366,000.00	100.0%
Land Improvements		6170	1,000.00	90,088.00	20,205.98	242,966.00	(152,878.00)	-169.7%
Buildings and Improvements of Buildings		6200	5,855,690.00	18,099,827.00	1,717,531.03	5,972,889.00	12,126,938.00	67.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	4,172.00	4,172.00	0.00	1,650.00	2,522.00	60.5%
Equipment		6400	1,093,085.00	1,334,260.00	64,228.86	4,728,159.00	(3,393,899.00)	-254.4%
Equipment Replacement		6500	15,801.00	24,801.00	0.00	10,788.00	14,013.00	56.5%
TOTAL, CAPITAL OUTLAY			7,335,748.00	19,919,148.00	1,801,965.87	10,956,452.00	8,962,696.00	45.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	66,245,425.00	71,149,628.00	390,782.54	62,662,859.00	8,486,769.00	11.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			66,245,425.00	71,149,628.00	390,782.54	62,662,859.00	8,486,769.00	11.9%
TOTAL, EXPENDITURES			3,243,981,047.00	3,315,214,143.00	662,315,556.70	3,121,207,246.00	194,006,897.00	5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,122,331.00	2,122,331.00	0.00	31,015,167.00	28,892,836.00	1361.4%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	10,000,000.00	0.00	26,813,791.00	16,813,791.00	168.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,122,331.00	12,122,331.00	0.00	57,828,958.00	45,706,627.00	377.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	20,113,990.00	20,113,990.00	0.00	23,000,000.00	2,886,010.00	14.3%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			20,113,990.00	20,113,990.00	0.00	23,000,000.00	2,886,010.00	14.3%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	851,140,104.60	797,558,386.99	224,865,426.98	827,006,734.00	29,448,347.01	3.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	605,773.14	(6,227,296.00)	0.00	(7,630,165.00)	(1,402,869.00)	22.5%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			851,745,877.74	791,331,090.99	224,865,426.98	819,376,569.00	28,045,478.01	3.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			873,982,198.74	823,567,411.99	224,865,426.98	900,205,527.00	(76,638,115.01)	9.3%

**GENERAL FUND
FIRST INTERIM FINANCIAL REPORT
2009-10**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 There is only a \$0.8 million difference in the revenue limit between the first interim and the current modified budget which can be attributed to a slightly higher revenue limit ADA and various minor adjustments in the other revenue limit items.
- A-2 Federal revenues are projected to be \$194.0 million lower than budgeted mainly due to \$151.5 million lower expenditures in specially funded programs (SFP), \$44.3 million in unimplemented grants as of October 31, 2009, and a \$ 1.8 million net increase in other federal revenues.
- A-3 State revenues are anticipated to be \$ 26.8 million less than the budget because of a \$7.8 million lower estimated state apportionment in Special Education, a \$7.1 million prior year adjustment in CSR K-3 revenues, \$9.3 lower expenditures in specially funded programs, and \$2.6 million lower estimates in the other state revenues.
- A-4 The projected \$23.1 million decrease in local revenues is due to \$14.9 million lower interest income, \$3.1 lesser rental income, \$6.7 lesser miscellaneous income, \$10.5 million increase in other fees, and \$8.9 million lower spending in specially funded grants.

Expenditures

- B-1 The projected under-expenditure in Certificated Salaries is primarily due to decreased projected spending for supervisors, teachers and school administrators in regular programs, partially offset by increased spending in SFP programs. The overspending in SFP programs will be covered by fund transfers from B-4.
- B-2 The projected under-expenditure in Classified Salaries is primarily due to decreased projected spending for instructional aides and other classified salaries, partially offset by increased projected spending for office personnel and maintenance and operations salaries in regular programs. Projected decreased spending in SFP programs further adds to this under-expenditure.

Continued

- B-3 The projected over-expenditure in Employee Benefits is primarily due to higher projected health and welfare benefits in regular programs, partially offset by lower projected fringe benefits in SFP programs. This over-expenditure is offset by under-expenditure in other objects.
- B-4 The projected under-expenditure in Books and Supplies is mainly due to projected underspending in SFP programs, further increased by projected underspending in instructional materials and supplies in regular programs. The projected underspending in SFP programs will be carried over to FY 2010-11.
- B-5 The projected under-spending in Services and Other Operating expenses is primarily due to lower projected expenditures in SFP programs and for personal services of instructional consultants and travel and conference in regular programs, partially offset by increased projected spending in other services and operating expenditures in regular programs. The projected underspending in SFP programs will be carried over to FY 2010-11.
- B-6 The projected under-expenditure in Capital Outlay is primarily due to lower projected expenditures for buildings and improvements in regular programs as well as decreased projected spending in SFP programs. The projected underspending in SFP programs will be carried over to FY 2010-11.
- B-7 The projected under-expenditure in Other Outgo is primarily due to decreased projections in this category.
- B-8 The higher Transfers of Indirect Costs is mainly due to increased charges to Cafeteria Fund, partially offset by reduced indirect support from Adult Education Fund.

Other Financing Sources/Uses

- D-1a The \$45.7 million increase in the Interfund Transfers In represents transfer from Special Reserve fund of \$28.9 million of COPS proceeds for the Cafeteria Management System (CMS), and an additional \$16.8 million transfer for Williams emergency repair.
- D-1b The projected increase in Transfers Out is primarily due to increased projected encroachment from Cafeteria Fund.
- D-2a The \$0.9 million lower Other Financing Sources is due to lower estimates for insurance proceeds of \$3.0 million and capital leases of \$0.8 million, partially offset by a higher COPS proceeds for bus replacements, \$2.9 million.

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	403,886.66	396,914.96	387,607.14	400,145.08	3,230.12	1%
2. Special Education	20,033.35	20,017.52	19,406.72	19,840.49	(177.03)	-1%
HIGH SCHOOL						
3. General Education	151,921.39	156,776.36	151,860.48	154,529.34	(2,247.02)	-1%
4. Special Education	11,793.77	11,414.88	10,813.42	11,098.00	(316.88)	-3%
COUNTY SUPPLEMENT						
5. County Community Schools	108.48	101.26	101.26	101.26	0.00	0%
6. Special Education	0.00	1.35	1.35	1.35	0.00	0%
7. TOTAL, K-12 ADA	587,743.65	585,226.33	569,790.37	585,715.52	489.19	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	19,035.00	23,964.02	23,550.69	23,964.00	(0.02)	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	8,358.91	8,506.41	8,394.79	8,506.59	0.18	0%
11. Adults Enrolled, State Apportioned	70,734.90	68,577.03	67,677.20	68,578.44	1.41	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	43.19	25.53	22.52	23.95	(1.58)	-6%
13. TOTAL, CLASSES FOR ADULTS	79,137.00	77,108.97	76,094.51	77,108.98	0.01	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	685,915.65	686,299.32	669,435.57	686,788.50	489.18	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	7,878,625.00	7,807,797.00	6,378,840.00	7,807,797.00	0.00	0%
17. High School	6,441,709.00	6,512,537.00	6,064,871.00	6,512,537.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	14,320,334.00	14,320,334.00	12,443,711.00	14,320,334.00	0.00	0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	193.45	220.28	185.46	220.28	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	1,365.83	1,370.74	1,309.05	1,370.74	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	3,471.23	5,222.66	5,222.66	5,222.66	0.00	0%
b. All Other Block Grant Funded Charters	57,788.79	59,104.73	59,097.13	59,103.57	(1.16)	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	61,260.02	64,327.39	64,319.79	64,326.23	(1.16)	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	3,910,820.00	3,298,319.00	2,394,712.00	3,298,319.00	0.00	0%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,125.56	6,125.56	6,125.56
2. Inflation Increase	0041	261.00	261.00	261.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,386.56	6,386.56	6,386.56
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,386.56	6,386.56	6,386.56
b. Revenue Limit ADA	0033	591,214.88	590,448.99	590,938.18
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,775,829,304.01	3,770,937,901.57	3,774,062,142.86
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	22,048,963.00	22,048,963.00	21,661,145.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	12,996,742.00	13,276,673.00	13,276,828.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	3,810,875,009.01	3,806,263,537.57	3,809,000,115.86
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,126,175,096.14	3,107,623,865.25	3,109,858,144.59
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	11,190,735.00	11,190,735.00	11,724,195.91
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	25,624,942.00	25,706,824.00	24,327,441.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	3,858,720.00	3,858,720.00	3,537,851.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(10,575,487.00)	(10,657,369.00)	(9,065,394.09)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,115,599,609.14	3,096,966,496.25	3,100,792,750.50

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	853,848,689.00	918,135,120.00	966,077,942.00
26. Miscellaneous Funds	0588	1,000.00	5,335.00	0.00
27. Community Redevelopment Funds	0589	2,600,000.00	2,600,000.00	2,600,000.00
28. Less: Charter Schools In-lieu Taxes	0595	80,931,838.00	90,926,120.00	91,467,131.03
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	775,517,851.00	829,814,335.00	877,210,810.97
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	21,911,099.00	29,366,898.00	30,058,605.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,318,170,659.14	2,237,785,263.25	2,193,523,334.53
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	568,336.00	534,722.00	534,722.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(151,201,525.00)	(151,203,161.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(568,336.00)	(151,736,247.00)	(151,737,883.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,317,602,323.14	2,086,049,016.25	2,041,785,451.53

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	3,591,369.00	3,079,084.00	3,574,331.00
44. California High School Exit Exam	9002	37,920,451.00	40,613,739.00	37,920,451.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	13,401,398.00	13,910,385.00	14,676,878.00
46. Apprenticeship Funding	0570	2,639,369.00	2,618,641.00	2,618,641.00
47. Community Day School Additional Funding	9007	3,043,819.00	3,105,268.00	3,105,413.00

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

REVENUES

REVENUE LIMIT

Revenue Limit ADA

P2 and annual ADA are estimated by using a simple average ratio of P2 or annual ADA to enrollment 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)	589,283.88	589,292.43	8.55
Net shift from PY District ADA to CY Charter ADA	8,352.00	8,127.95	(224.05)
Total PY P-2 ADA	580,931.88	581,164.48	232.60
Annual ADA	4,294.45	4,551.04	256.59
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	5,222.66	5,222.66	0.00
Revenue Limit ADA	590,448.99	590,938.18	489.19

The increase in the ADA equates to \$3.1 million additional revenue limit. This is however offset by a \$4.0 million adjustment in the other revenue limit items resulting in a net increase of \$0.9 million in the revenue limit.

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)	\$ 6,125.56
Statutory COLA (5.66%)	\$ 261.00
Equalization	\$ -
Total Base Revenue Limit per ADA before Deficit	\$ 6,386.56
Deficit (18.355%)	\$ (1,172.25)
Total Base Revenue Limit per ADA, Deficited	\$ 5,214.31

Both the Budget and first interim reflect the \$252.83 per ADA reduction for FY 2009-10 which translates to a lesser revenue of \$151.2 million for the District.

Local Property Taxes

The budget for local property taxes is based on the 2008-09 Second Principal Taxes report because the 2009-10 First Principal Taxes report which is used for the first interim is not yet available at the time the Budget was prepared. The lower property taxes are offset by higher state aid.

	Budget	1st Interim	Increase (Decrease)
Property Taxes	\$ 918,135,120.00	\$ 966,077,942.00	\$ 47,942,822.00

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

Supplemental Hourly Programs

The estimates were based on FY 2007-08 funding reduced by 19.84%.

	2007-08 Funding	19.84% Reduction	2009-10 Estimates
K-12 Core	\$ 4,458,996	80.16%	\$ 3,574,331
Remedial 7-12	\$ 47,305,952	80.16%	\$ 37,920,451
Retained 2-9	\$ 18,309,478	80.16%	\$ 14,676,878

Special Education Mandate Settlement

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

State Class Size Reduction (CSR) Funds

Estimated CSR K-3 FY 2009-10 revenue for the first interim is the same as the \$158.7 million in the budget. There is however an expected decrease of \$7.1 million due to a prior year adjustment.

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.

Lottery Revenues

Lottery revenues are calculated based on the following:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	697,362.42	\$ 111.00	\$ 77,407,229
Restricted	697,362.42	\$ 13.25	\$ 9,240,052
Total			\$ 86,647,281

Special Education

The AB 602 funding model is used in the calculation of the Special Education base entitlement with zero COLA and a \$9.02 per ADA federal augmentation.

The Federal IDEA PL 94-142 local assistance grant of \$122,890,159 is the actual grant award for 2009-10. However, the share of the fiscally independent charter schools reduced the District's portion by \$11,175,547.

Other Federal Revenues (8290)

Projections are based on known grants, entitlements, funding schedules or actual apportionments as of October 31, 2009. For federal grants subject to deferred revenues, the historical trend of expenditures were also considered in arriving at the estimates. Listed below are some of these grants:

DESCRIPTION	Budget	1st Interim	Increase (Decrease)
3010 IASA:T1 Basic Grts Low-Inc&Neg	\$ 423,757,848	\$ 361,814,579	\$ 61,943,269
3011 NCLB:ARRA T1-A Low Inc&Neglctd	\$ 155,692,426	\$ 92,786,830	\$ 62,905,596
4035 IASA:T2 Teacher Quality	\$ 72,016,383	\$ 62,997,028	\$ 9,019,355
5810 Other Federal	\$ 58,715,809	\$ 31,460,898	\$ 27,254,911
4124 NCLB:Partb,21St Century CCLP	\$ 27,532,455	\$ 25,306,597	\$ 2,225,858
4203 IASA:T3 Ltd English Prof (LEP)	\$ 45,428,127	\$ 19,457,566	\$ 25,970,561

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

Other State Revenues

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

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
0000 Target Ins Imprv Blk Grn-AB825	\$ 458,912,211	\$ 458,912,204	\$ (7)	Apportionment schedule
7400 Qualty Educ Invstmnt Act(QEIA)	\$ 138,862,300	\$ 138,862,300	\$ -	QEIA schools x applicable rates
0000 Sch & Lib Imprv Blk Grt-AB825	\$ 44,050,507	\$ 43,554,051	\$ (496,456)	Apportionment schedule
0000 Instructional Mat Block Grant	\$ 35,616,581	\$ 35,616,581	\$ -	Apportionment schedule
0000 Professional Dev Blk Grt-AB825	\$ 23,216,595	\$ 23,204,030	\$ (12,565)	Apportionment schedule
0000 Supplmtl Sch Counseling Gr7-12	\$ 16,674,484	\$ 16,621,678	\$ (52,806)	FY 2008-09 less approx 5.57%
0000 Arts And Music Block Grant	\$ 8,754,446	\$ 8,758,769	\$ 4,323	FY 2008-09 less 5.38% (statewide reduction)
0000 Sch Safety&Violnce Prev Gr8-12	\$ 7,743,470	\$ 7,554,765	\$ (188,705)	FY 2008-09 funding level
6286 Eng Lang Lnrs,Tchr Trg&Stuas	\$ 7,157,496	\$ 7,074,023	\$ (83,473)	FY 2008-09 less approx 5.57%
0000 CAHSEE Intensive Instr & Srvs	\$ 6,142,613	\$ 6,089,090	\$ (53,523)	Apportionment schedule
0000 Math & Reading Prof Dev	\$ 5,402,272	\$ 5,656,829	\$ 254,557	Apportionment schedule
0000 Pupil Retention Blk Grnt-AB825	\$ 4,272,234	\$ 4,271,398	\$ (836)	Apportionment schedule
0000 Cal Peer Asst&Revw Prg 4 Tchr	\$ 2,592,051	\$ 2,592,051	\$ -	FY 2008-09 less approx 5.57%

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

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

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

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

Salary negotiations with our bargaining units have not been completed for the current fiscal year. No salary increases are 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	9.709%	Safety PERS Members 30.262%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.300%	
Workers' Comp.	2.550%	
PARS	3.750%	

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

DEFERRED MAINTENANCE CONTRIBUTION

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

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is expected to be \$144,415,488, while total maintenance expenditures are projected to be \$145,085,133.

CERTIFICATES OF PARTICIPATION (COPs)

\$328,200 in COPs are expected to be issued or refinanced in the current fiscal year. This amount is only for costs of issuance. The proceeds for project expenditures are recorded in Fund 40. COPs proceeds projected to be used in the fiscal year is \$593,492 in 01-5800. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$30,684,121 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$338 million, which is \$512.5 million lower than the unaudited actual ending balance for 2008-09. This is primarily due to lower revenues in fiscal year 2009-10.

First Interim
2009-10 INTERIM REPORT
Cashflow Worksheet

19 64733 0000000
Form CASH

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
	October						
A. BEGINNING CASH	9110	508,325,000.00	791,462,000.00	1,362,030,000.00	1,194,122,000.00	1,330,326,000.00	1,074,053,000.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	26,920,000.00	47,470,000.00	3,000.00			400,035,000.00
Principal Apportionment	8010-8019	450,966,000.00		195,002,000.00	264,710,000.00	86,364,000.00	230,303,000.00
Miscellaneous Funds	8080-8099		(3,810,000.00)	(3,189,000.00)	(18,007,000.00)	(2,373,000.00)	(1,995,000.00)
Federal Revenue	8100-8299	199,076,000.00	162,980,000.00	13,991,000.00	111,921,000.00	19,463,000.00	175,398,000.00
Other State Revenue	8300-8599	229,077,000.00	56,682,000.00	123,396,000.00	315,421,000.00	81,761,000.00	173,054,000.00
Other Local Revenue	8600-8799	4,478,000.00	4,810,000.00	2,425,000.00	3,947,000.00	3,921,000.00	41,407,000.00
Interfund Transfers In	8910-8929		1,060,000.00			457,035,000.00	
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue		281,517,000.00	1,018,013,000.00	251,667,000.00	107,159,000.00	285,919,000.00	341,688,000.00
TOTAL RECEIPTS		1,192,034,000.00	1,287,205,000.00	583,295,000.00	785,151,000.00	932,090,000.00	1,359,890,000.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	474,309,000.00	419,719,000.00	446,075,000.00	471,497,000.00	465,499,000.00	504,250,000.00
Classified Salaries	2000-2999						
Employee Benefits	3000-3999						
Books, Supplies and Services	4000-5999	211,898,000.00	113,345,000.00	141,495,000.00	123,538,000.00	97,914,000.00	128,657,000.00
Capital Outlay	6000-6599						
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629	41,544,000.00	1,000.00	4,321,000.00	17,495,000.00	402,349,000.00	29,000.00
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures		181,146,000.00	183,572,000.00	159,312,000.00	36,417,000.00	222,601,000.00	285,901,000.00
TOTAL DISBURSEMENTS		908,897,000.00	716,637,000.00	751,203,000.00	648,947,000.00	1,188,363,000.00	918,837,000.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200						
Accounts Payable	9500						
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		283,137,000.00	570,568,000.00	(167,908,000.00)	136,204,000.00	(256,273,000.00)	441,053,000.00
F. ENDING CASH (A + E)		791,462,000.00	1,362,030,000.00	1,194,122,000.00	1,330,326,000.00	1,074,053,000.00	1,515,106,000.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	October 9110	1,515,106,000.00	1,317,753,000.00	1,111,020,000.00	711,724,000.00	510,304,000.00	429,085,000.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	88,488,000.00	45,933,000.00	2,335,000.00	259,317,000.00	9,029,000.00	3,266,000.00		882,796,000.00
Principal Apportionment	8010-8019	259,091,000.00	86,364,000.00	172,727,000.00	86,364,000.00	86,364,000.00			1,918,255,000.00
Miscellaneous Funds:	8080-8099	(2,200,000.00)	18,533,000.00	10,303,000.00	14,576,000.00	14,576,000.00	14,418,000.00		40,832,000.00
Federal Revenue	8100-8299	41,029,000.00	64,210,000.00	11,677,000.00	6,239,000.00	231,268,000.00	16,188,000.00		1,053,440,000.00
Other State Revenue	8300-8599	160,215,000.00	186,369,000.00	158,577,000.00	264,688,000.00	73,977,000.00	87,853,000.00		1,911,070,000.00
Other Local Revenue	8600-8799	11,370,000.00	2,444,000.00	1,883,000.00	4,154,000.00	4,738,000.00	6,395,000.00		91,972,000.00
Interfund Transfers In	8910-8929	29,520,000.00		44,280,000.00	6,827,000.00	105,708,000.00	191,549,000.00		835,979,000.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue		372,875,000.00	359,906,000.00	294,439,000.00	287,393,000.00	300,113,000.00	277,650,000.00		4,178,339,000.00
TOTAL RECEIPTS		960,388,000.00	763,759,000.00	696,221,000.00	929,558,000.00	825,773,000.00	597,319,000.00	0.00	10,912,683,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	492,408,000.00	479,074,000.00	495,695,000.00	490,296,000.00	474,020,000.00	460,035,000.00		5,672,877,000.00
Classified Salaries	2000-2999								0.00
Employee Benefits	3000-3999								0.00
Books, Supplies and Services	4000-5999	107,867,000.00	118,016,000.00	114,873,000.00	118,869,000.00	139,744,000.00	102,954,000.00		1,519,170,000.00
Capital Outlay	6000-6599								0.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629	1,695,000.00	73,453,000.00	11,753,000.00	74,000,000.00	44,400,000.00	150,960,000.00		822,000,000.00
All Other Financing Uses	7630-7699				13,463,000.00		1,496,000.00		14,959,000.00
Other Disbursements/									
Non Expenditures		555,771,000.00	299,949,000.00	473,196,000.00	434,350,000.00	248,828,000.00	207,513,000.00		3,288,556,000.00
TOTAL DISBURSEMENTS		1,157,741,000.00	970,492,000.00	1,095,517,000.00	1,130,978,000.00	906,992,000.00	922,958,000.00	0.00	11,317,562,000.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200								0.00
Accounts Payable	9500								0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(197,353,000.00)	(206,733,000.00)	(399,296,000.00)	(201,420,000.00)	(81,219,000.00)	(325,639,000.00)	0.00	(404,879,000.00)
F. ENDING CASH (A + E)		1,317,753,000.00	1,111,020,000.00	711,724,000.00	510,304,000.00	429,085,000.00	103,446,000.00		
G. ENDING CASH, PLUS ACCRUALS									103,446,000.00

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,974,589,220.00	1.05%	3,005,853,559.00	-1.07%	2,973,675,801.01
2. Federal Revenues	8100-8299	859,364,450.00	11.29%	956,369,742.00	-33.39%	637,076,340.00
3. Other State Revenues	8300-8599	1,903,650,300.00	-2.62%	1,853,756,525.00	-1.30%	1,829,643,365.00
4. Other Local Revenues	8600-8799	88,653,550.00	14.21%	101,252,462.00	-3.77%	97,436,845.00
5. Other Financing Sources	8900-8999	98,589,718.00	-63.89%	35,599,183.00	-50.56%	17,599,183.00
6. Total (Sum lines A1 thru A5)		5,924,847,238.00	0.47%	5,952,831,471.00	-6.68%	5,555,431,534.01
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				2,967,971,861.00		2,953,602,497.41
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,369,363.59)		(77,413,183.88)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,967,971,861.00	-0.48%	2,953,602,497.41	-2.62%	2,876,189,313.53
2. Classified Salaries						
a. Base Salaries				946,475,103.00		934,457,139.08
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(12,017,963.92)		(26,582,818.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	946,475,103.00	-1.27%	934,457,139.08	-2.84%	907,874,321.08
3. Employee Benefits	3000-3999	1,422,639,853.00	-1.08%	1,407,303,263.18	1.37%	1,426,533,156.89
4. Books and Supplies	4000-4999	315,101,206.00	1.34%	319,317,903.00	-10.58%	285,535,987.00
5. Services and Other Operating Expenditures	5000-5999	705,425,965.00	10.43%	778,996,919.00	-7.67%	719,267,387.00
6. Capital Outlay	6000-6999	31,367,584.00	4.16%	32,672,623.00	-9.37%	29,609,884.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,109,360.00	0.00%	3,109,360.00	0.00%	3,109,360.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,616,351.00)	-38.31%	(8,399,915.00)	-32.08%	(5,704,856.00)
9. Other Financing Uses	7600-7699	58,917,543.00	-5.94%	55,416,419.00	-1.56%	54,551,007.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,437,392,124.00	0.61%	6,476,476,208.67	-2.77%	6,296,965,560.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(512,544,886.00)		(523,644,737.67)		(741,534,026.49)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		850,516,332.73		337,971,446.73		(185,673,290.94)
2. Ending Fund Balance (Sum lines C and D1)		337,971,446.73		(185,673,290.94)		(927,207,317.43)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	218,904,048.46		170,946,465.00		124,991,877.00
b. Designated for Economic Uncertainties	9770	65,375,780.00		64,764,762.00		62,969,315.00
c. Fund Balance Designations	9775, 9780	53,552,191.00		48,407,533.46		55,278,982.46
d. Undesignated/Unappropriated Balance	9790	139,427.27		(469,792,051.40)		(1,170,447,491.89)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		337,971,446.73		(185,673,290.94)		(927,207,317.43)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	65,375,780.00		64,764,762.00		62,969,315.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	139,427.27		(469,792,051.40)		(1,170,447,491.89)
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		65,515,207.27		(405,027,289.40)		(1,107,478,176.89)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.02%		-6.25%		-17.59%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		569,687.76		550,958.00		534,248.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		6,437,392,124.00		6,476,476,208.67		6,296,965,560.50
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		6,437,392,124.00		6,476,476,208.67		6,296,965,560.50
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)		64,373,921.24		64,764,762.09		62,969,655.61
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)		64,373,921.24		64,764,762.09		62,969,655.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	2,795,703,301.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,386.56	0.50%	6,418.56	2.31%	6,566.56
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		590,938.18	-3.98%	567,403.71	-3.41%	548,061.76
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,774,062,142.86	-3.50%	3,641,914,756.86	-1.18%	3,598,880,430.75
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		34,937,973.00	-0.99%	34,593,671.00	3.78%	35,901,653.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		3,809,000,115.86	-3.48%	3,676,508,427.86	-1.13%	3,634,782,083.75
f. Deficit Factor (Form RLI, line 16)		0.81645	-0.50%	0.81240	0.00%	0.81240
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		3,109,858,144.59	-3.96%	2,986,795,446.79	-1.13%	2,952,896,964.84
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		4,744,762.50	48.66%	7,053,515.00	24.57%	8,786,403.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(178,885,919.00)	4.89%	(187,625,459.79)	1.92%	(191,223,546.83)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(140,013,687.09)	-108.58%	12,019,303.00	-0.10%	12,006,972.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		2,795,703,301.00	0.81%	2,818,242,805.00	-1.27%	2,782,466,793.01
2. Federal Revenues	8100-8299	18,918,011.00	-2.93%	18,364,302.00	1.34%	18,611,151.00
3. Other State Revenues	8300-8599	1,060,505,353.00	-0.42%	1,056,065,769.00	0.18%	1,058,007,692.00
4. Other Local Revenues	8600-8799	76,182,578.00	13.82%	86,713,571.00	-2.59%	84,463,905.00
5. Other Financing Sources	8900-8999	(801,615,809.00)	0.10%	(802,448,129.00)	11.79%	(897,045,817.00)
6. Total (Sum lines A1k thru A5)		3,149,693,434.00	0.87%	3,176,938,318.00	-4.11%	3,046,503,724.01
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,743,004,134.00		1,933,903,500.41
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				190,899,366.41		39,456,268.12
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,743,004,134.00	10.95%	1,933,903,500.41	2.04%	1,973,359,768.53
2. Classified Salaries						
a. Base Salaries				457,280,310.00		475,437,899.08
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				18,157,589.08		1,133,315.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	457,280,310.00	3.97%	475,437,899.08	0.24%	476,571,214.08
3. Employee Benefits	3000-3999	781,798,742.00	15.42%	902,377,659.18	3.92%	937,785,136.89
4. Books and Supplies	4000-4999	158,167,945.00	-25.51%	117,821,754.00	7.65%	126,833,364.00
5. Services and Other Operating Expenditures	5000-5999	169,774,922.00	10.77%	188,064,430.00	-4.36%	179,859,873.00
6. Capital Outlay	6000-6999	20,411,132.00	35.05%	27,565,413.00	-24.34%	20,856,748.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,109,360.00	0.00%	3,109,360.00	0.00%	3,109,360.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(76,279,210.00)	-33.05%	(51,071,955.00)	-40.11%	(30,586,212.00)
9. Other Financing Uses	7600-7699	58,917,543.00	-5.94%	55,416,419.00	-1.56%	54,551,007.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,316,184,878.00	10.15%	3,652,624,479.67	2.46%	3,742,340,259.50
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(166,491,444.00)		(475,686,161.67)		(695,836,535.49)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		294,569,092.27		128,077,648.27		(347,608,513.40)
2. Ending Fund Balance (Sum lines C and D1)		128,077,648.27		(347,608,513.40)		(1,043,445,048.89)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	10,272,088.00		10,272,088.00		10,272,088.00
b. Designated for Economic Uncertainties	9770	65,375,780.00		64,764,762.00		62,969,315.00
c. Fund Balance Designations	9775, 9780	52,290,353.00		47,146,688.00		53,761,040.00
d. Undesignated/Unappropriated Balance	9790	139,427.27		(469,792,051.40)		(1,170,447,491.89)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		128,077,648.27		(347,608,513.40)		(1,043,445,048.89)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	65,375,780.00		64,764,762.00		62,969,315.00
b. Undesignated/Unappropriated Amount	9790	139,427.27		(469,792,051.40)		(1,170,447,491.89)
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		65,515,207.27		(405,027,289.40)		(1,107,478,176.89)
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 separate attachment						

GENERAL FUND - UNRESTRICTED

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

	2010-11 GF-Unr Change	2011-12 GF-Unr Change
Certificated Salaries	\$190.9	\$39.5
Certificated Salaries		
Elimination of OT Items	\$165.6	\$6.5
Step and Column	\$33.1	\$30.4
New Schools Opening	\$17.0	\$28.3
Savings fr Enrollment Decline	(\$21.1)	(\$22.6)
YR to Trad Savings	(\$3.8)	(\$3.2)
Categorical Programs (T3)	\$0.0	\$0.0
ARRA-IDEA	\$0.0	\$0.0
All Others	\$0.0	\$0.0
GF, Specially Funded Prog	\$0.0	\$0.0
Total Change in Certificated Salaries	\$190.9	\$39.5
Classified Salaries	\$18.2	\$1.1
Elimination of OT Items	\$16.1	(\$1.5)
New Schools Opening	\$6.3	\$5.8
Savings fr Enrollment Decline	(\$1.5)	(\$2.7)
YR to Trad Savings	(\$1.9)	\$0.0
All Others	(\$1.5)	(\$0.3)
GF, Specially Funded Prog	\$0.6	(\$0.1)
Total Change in Classified Salaries	\$18.1	\$1.1

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	178,885,919.00	4.88%	187,610,754.00	1.92%	191,209,008.00
2. Federal Revenues	8100-8299	840,446,439.00	11.61%	938,005,440.00	-34.07%	618,465,189.00
3. Other State Revenues	8300-8599	843,144,947.00	-5.39%	797,690,756.00	-3.27%	771,635,673.00
4. Other Local Revenues	8600-8799	12,470,972.00	16.58%	14,538,891.00	-10.77%	12,972,940.00
5. Other Financing Sources	8900-8999	900,205,527.00	-6.90%	838,047,312.00	9.14%	914,645,000.00
6. Total (Sum lines A1 thru A5)		2,775,153,804.00	0.03%	2,775,893,153.00	-9.62%	2,508,927,810.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,224,967,727.00		1,019,698,997.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(205,268,730.00)		(116,869,452.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,224,967,727.00	-16.76%	1,019,698,997.00	-11.46%	902,829,545.00
2. Classified Salaries						
a. Base Salaries				489,194,793.00		459,019,240.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(30,175,553.00)		(27,716,133.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	489,194,793.00	-6.17%	459,019,240.00	-6.04%	431,303,107.00
3. Employee Benefits	3000-3999	640,841,111.00	-21.21%	504,925,604.00	-3.20%	488,748,020.00
4. Books and Supplies	4000-4999	156,933,261.00	28.40%	201,496,149.00	-21.24%	158,702,623.00
5. Services and Other Operating Expenditures	5000-5999	535,651,043.00	10.32%	590,932,489.00	-8.72%	539,407,514.00
6. Capital Outlay	6000-6999	10,956,452.00	-53.39%	5,107,210.00	71.39%	8,753,136.00
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	62,662,859.00	-31.90%	42,672,040.00	-41.69%	24,881,356.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,121,207,246.00	-9.53%	2,823,851,729.00	-9.53%	2,554,625,301.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(346,053,442.00)		(47,958,576.00)		(45,697,491.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		555,947,240.46		209,893,798.46		161,935,222.46
2. Ending Fund Balance (Sum lines C and D1)		209,893,798.46		161,935,222.46		116,237,731.46
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	208,631,960.46		160,674,377.00		114,719,789.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	1,261,838.00		1,260,845.46		1,517,942.46
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		209,893,798.46		161,935,222.46		116,237,731.46

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

GENERAL FUND - RESTRICTED

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

	2010-11 GF-Res Change	2011-12 GF-Res Change
Certificated Salaries	(\$205.3)	(\$116.9)

Certificated Salaries

Elimination of OT Items	(\$207.7)	(\$2.7)
Step and Column	\$0.0	\$0.0
New Schools Opening	\$0.0	\$0.0
Savings fr Enrollment Decline	\$0.0	\$0.0
YR to Trad Savings	\$0.0	\$0.0
Categorical Programs (T3)	\$0.0	\$0.0
ARRA-IDEA	\$2.7	\$0.0
All Others	(\$0.4)	\$0.0
GF, Specially Funded Prog	\$0.1	(\$114.2)
Total Change in Certificated Salaries	(\$205.3)	(\$116.9)

Classified Salaries

	(\$30.2)	(\$27.7)
Elimination of OT Items	(\$52.7)	\$0.0
New Schools Opening	\$0.0	\$0.0
Savings fr Enrollment Decline	\$0.0	\$0.0
YR to Trad Savings	\$0.0	\$0.0
All Others	\$0.0	\$0.0
GF, Specially Funded Prog	\$22.6	(\$27.7)
Total Change in Classified Salaries	(\$30.1)	(\$27.7)

BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
FISCAL YEARS 2010-11 AND 2011-12
Los Angeles Unified School District

Major Revenue Assumptions for 2010-11 and 2011-12:

	<u>2010-11</u>	<u>2011-12</u>
1. COLA		
Revenue Limit	0.50%	2.30%
Categorical Programs	0.00%	2.30%
Special Education (AB602)	0.00%	2.30%
2. Deficit Factor		
Revenue Limit	18.7605%	18.7605%
3. Effective / Funded COLA for Revenue Limit	0.00%	2.30%
4. Enrollment		
Non-charter schools	590,134	571,867
Fiscally-dependent charter schools	7,333	7,391
Fiscally-independent charter schools	68,899	78,222
Total	<u>666,366</u>	<u>657,480</u>
5. Funded Average Daily Attendance		
Non-charter schools (includes conversion charter schools)	567,301.01	547,959.15
County Office Community School	101.26	101.26
County Office Special Class	1.35	1.35
Total	<u>567,403.62</u>	<u>548,061.76</u>
6. Revenue Limit Rate Per ADA for K-12		
Prior year undeficit revenue limit rate per ADA	\$6,386.56	\$6,418.56
COLA	32.00	148.00
Equalization	0.00	0.00
Deficit	-1,204.15	-1,231.92
Current year deficit revenue limit rate per ADA	<u>\$5,214.41</u>	<u>\$5,334.64</u>
7. Revenue Limit entitlement for ROC/P is based on the prior year's entitlement plus COLA of 0.00% and 2.30% for 10-11 and 11-12, respectively.		
8. California State Lottery		
Unrestricted - Rate per ADA	\$111.00	\$111.50
Restricted - Rate per ADA	\$13.25	\$13.50

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

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

Amounts in \$million	
Step and Column Salary Adjustment	\$33.1
Cost of Opening New School	\$17.0
ARRA-Federal IDEA & Other Categorical Programs	\$2.7
GF, Specially Funded Programs	\$0.1
Savings from Change of Year-Round Schs to Traditional	(\$3.8)
Reduced Cost from Enrollment Decline	(\$21.1)
Elimination of 2009-10 Onetime Items	(\$42.1)
All Others	(\$0.4)
Total 2010-11 Known Changes	<u>(\$14.5)</u>

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

Amounts in \$million	
Cost of Opening New Schools	\$6.3
GF, Specially Funded Programs	23.3
Reduced Cost from Enrollment Decline	(1.5)
Elimination of 2009-10 Onetime Items	(36.6)
All Other Changes	(1.5)
Savings from Change of Year-Round Schs to Traditional	(2.0)
Total 2010-11 Known Changes	<u>(\$12.0)</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2009-10 requirement adjusted for changes in participation. Increased contribution to Other than Pension Employee Benefits (OPEB) of \$5 million compared to 2009-10.
4. Other expenses (4000-6000) are based on 2009-10 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities of \$15.9 million.
 - b. English textbook adoption delayed to 2010-11 will cost at least \$20.0 million.
 - c. Cost of opening new schools is estimated at \$18.1 million.
 - d. One-time expenditures relating to fire damages at school sites of \$28.9 million.
 - e. One-time expenditures of \$29.6 million for Special Ed: ARRA IDEA Part B, Sec 611 Basic Local Assistance.

- f. Increased cost of Special Education nonpublic schools contract by \$10 million compared to 2009-10.
 - g. Elimination of 2009-10 one-time items of \$122.6 million.
5. Other Financing Uses are based on 2009-10 reduced by Child Development subsidy of \$7.1 million.
 6. Ongoing and Major Maintenance Account set-aside is 2.2% of total General Fund expenditures.
 7. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
 8. Indirect Cost Rate used is 1.80%

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

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

Amounts in \$million	
Step and Column Salary Adjustment	\$30.4
Cost of Opening New School	\$28.3
Elimination of 2010-11 Onetime Items	\$3.8
Savings from Change of Year-Round Schs to Traditional	(\$3.2)
Reduced Cost from Enrollment Decline	(\$22.6)
GF, Specially Funded Programs	(\$114.2)
Total 2011-12 Known Changes	<u>(\$77.5)</u>

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

Amounts in \$million	
Cost of Opening New Schools	\$5.8
Reduced Cost from Enrollment Decline	(2.7)
Elimination of 2010-11 Onetime Items	(1.5)
GF, Specially Funded Programs	(27.9)
All Other Changes	(0.1)
Total 2010-11 Known Changes	<u>(\$26.5)</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2010-11 requirement adjusted for changes in participation. Increased contribution to Other than Pension Employee Benefits (OPEB) of \$7.6 million compared to 2010-11.
4. Other expenses (4000-6000) are based on 2010-11 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities of \$17.9 million.
 - b. English textbook adoption delayed to 2011-12 will cost at least \$40.0 million.
 - c. Cost of opening new schools is estimated at \$27.7 million.
 - d. One-time expenditures relating to fire damages at school sites of \$5.0 million.
 - e. Increased cost of Special Education nonpublic schools contract by \$1.7 million compared to 2010-11.
 - f. Elimination of 2010-11 one-time items of \$120.3 million.
5. Ongoing and Major Maintenance Account set-aside is 2.25% of total General Fund expenditures.
6. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
7. Indirect Cost Rate used is 1.22%.

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 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	590,448.99	590,938.18	0.1%	Met
1st Subsequent Year (2010-11)	568,828.17	567,403.71	-0.3%	Met
2nd Subsequent Year (2011-12)	551,770.82	548,061.76	-0.7%	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 (2009-10)	610,528	610,528	0.0%	Met
1st Subsequent Year (2010-11)	592,400	590,134	-0.4%	Met
2nd Subsequent Year (2011-12)	577,556	571,867	-1.0%	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.

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

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2009-10)	569,688	610,528	93.3%	Met
1st Subsequent Year (2010-11)	550,958	590,134	93.4%	Met
2nd Subsequent Year (2011-12)	534,248	571,867	93.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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.

Revenue Limit				
(Fund 01, Objects 8011, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2009-10)	2,973,732,768.00	3,010,463,394.00	1.2%	Met
1st Subsequent Year (2010-11)	3,030,862,786.00	3,005,853,559.00	-0.8%	Met
2nd Subsequent Year (2011-12)	3,011,487,412.00	2,973,675,801.00	-1.3%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2009-10)	2,982,083,186.00	3,257,267,335.00	91.6%	Not Met
1st Subsequent Year (2010-11)	3,311,719,058.67	3,597,208,060.67	92.1%	Not Met
2nd Subsequent Year (2011-12)	3,387,716,119.50	3,687,789,252.50	91.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

For FY 2009-10, the salaries and benefits previously funded by unrestricted funds are now funded by the ARRA funds which are restricted in nature. In addition, there is a staffing decrease due to budget cuts and early retirement incentives. For FY 2010-11 and FY 2011-12, the unrestricted salaries and benefit expenditure (Object 1000 to 3999) reflects the majority portion of the District General Fund Unrestricted Budget, in March the District Board approved personnel related budget balancing strategies totaling to \$356.2 million that significantly lower the effects the District's personnel cost in order to address the District deficit.

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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2009-10)	1,355,080,118.00	859,364,450.00	-36.6%	Yes
1st Subsequent Year (2010-11)	1,063,144,527.00	956,369,742.00	-10.0%	Yes
2nd Subsequent Year (2011-12)	663,096,634.00	637,076,340.00	-3.9%	No

Explanation:
(required if Yes)

In the final budget, \$358 million in FY 2009-10 and \$154 million in FY 2010-11 were recognized as ARRA-State Fiscal Stabilization revenues. The First part of the District ARRA - State Fiscal Stabilization of \$358 revenues was recognized in FY 2008-09 instead of FY 2009-10. Per LACOE bulletin 176, we have removed the second part of the State Fiscal Stabilization revenue that we reflected for FY 2010-11 Final Budget.

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

Current Year (2009-10)	1,872,334,064.00	1,903,650,300.00	1.7%	No
1st Subsequent Year (2010-11)	1,848,476,445.00	1,853,756,525.00	0.3%	No
2nd Subsequent Year (2011-12)	1,845,162,762.00	1,829,643,365.00	-0.8%	No

Explanation:
(required if Yes)

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

Current Year (2009-10)	106,676,127.00	88,653,550.00	-16.9%	Yes
1st Subsequent Year (2010-11)	90,660,367.00	101,252,462.00	11.7%	Yes
2nd Subsequent Year (2011-12)	90,735,743.00	97,436,845.00	7.4%	Yes

Explanation:
(required if Yes)

The decrease in FY 2009-10 is attributed to lower interest income resulting from lower interest rate and deferred release of apportionments. FY 2010-11 and FY 2011-12 \$10 million increase in local revenue is due to collection from Charter School's share of Special Ed encroachment.

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

Current Year (2009-10)	514,704,591.00	315,101,206.00	-38.8%	Yes
1st Subsequent Year (2010-11)	364,472,745.00	319,317,903.00	-12.4%	Yes
2nd Subsequent Year (2011-12)	318,814,943.00	285,535,987.00	-10.4%	Yes

Explanation:
(required if Yes)

Decreased expenditures in books and supplies offset by increased expenditures in Services and Other Operating expenditures. Consistent with decrease in revenues from FY 2011/12 estimate to 1st Interim 2011/12 of 10% (\$77.7 decrease). Total expenditures and financing uses decreased by 6% overall (-46.9 million).

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

Current Year (2009-10)	709,829,805.00	705,425,965.00	-0.6%	No
1st Subsequent Year (2010-11)	728,977,658.00	778,996,919.00	6.9%	Yes
2nd Subsequent Year (2011-12)	708,900,328.00	719,267,387.00	1.5%	No

Explanation:
(required if Yes)

The change is due to increases in TRANS(\$5.3 M), leases(\$4.3 M), liability insurance(\$4.5 M), fire damage(\$5.9 M), ISIS project(\$11.2 M), Cafeteria Management System(\$9.7), and all other expenditures(\$1.6 M).

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 (2009-10)	3,334,090,309.00	2,851,668,300.00	-14.5%	Not Met
1st Subsequent Year (2010-11)	3,002,281,339.00	2,911,378,729.00	-3.0%	Met
2nd Subsequent Year (2011-12)	2,598,995,139.00	2,564,156,550.00	-1.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	1,224,534,396.00	1,020,527,171.00	-16.7%	Not Met
1st Subsequent Year (2010-11)	1,093,450,403.00	1,098,314,822.00	0.4%	Met
2nd Subsequent Year (2011-12)	1,027,715,271.00	1,004,803,374.00	-2.2%	Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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:
Federal Revenue
(linked from 6A
if NOT met)

In the final budget, \$358 million in FY 2009-10 and \$154 million in FY 2010-11 were recognized as ARRA-State Fiscal Stabilization revenues. The First part of the District ARRA - State Fiscal Stabilization of \$358 revenues was recognized in FY 2008-09 instead of FY 2009-10. Per LACOE bulletin 176, we have removed the second part of the State Fiscal Stabilization revenue that we reflected for FY 2010-11 Final Budget.

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

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

The decrease in FY 2009-10 is attributed to lower interest income resulting from lower interest rate and deferred release of apportionments. FY 2010-11 and FY 2011-12 \$10 million increase in local revenue is due to collection from Charter School's share of Special Ed encroachment.

- 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)

Decreased expenditures in books and supplies offset by increased expenditures in Services and Other Operating expenditures. Consistent with decrease in revenues from FY 2011/12 estimate to 1st Interim 2011/12 of 10% (\$77.7 decrease). Total expenditures and financing uses decreased by 6% overall (-46.9 million).

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

The change is due to increases in TRANS(\$5.3 M), leases(\$4.3 M), liability insurance(\$4.5 M), fire damage(\$5.9 M), ISIS project(\$11.2 M), Cafeteria Management System(\$9.7), and all other expenditures(\$1.6 M).

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) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	140,945,146.09	144,415,488.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	1.0%	-6.3%	-17.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	0.3%	-2.1%	-5.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2009-10)	(166,491,444.00)	3,316,184,878.00	5.0%	Not Met
1st Subsequent Year (2010-11)	(475,686,161.67)	3,652,624,479.67	13.0%	Not Met
2nd Subsequent Year (2011-12)	(695,836,535.49)	3,742,340,259.50	18.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The higher deficit spending in the current year is primarily due to lower revenues resulting from the \$252.83 per ADA reduction, higher revenue limit deficit combined with lower ADA, and further reduction in the other state apportionments. Negative/lower COLA and substantial reduction in State revenues coupled with increasing cost of employee benefits and other operating expenditures resulted in deficit spending for the two subsequent years. District has a fiscal stabilization plan that would address this deficit.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2009-10)	337,971,446.73	Met
1st Subsequent Year (2010-11)	(185,673,290.94)	Not Met
2nd Subsequent Year (2011-12)	(927,207,317.43)	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)

To address shortfalls of \$470 million in FY 2010-11 and \$ 700 million in FY2011-12, the district will submit a fiscal stabilization plan with various balancing alternatives. Please refer to the board report Attachments for a complete list of FY 2010-11 and FY 2011-12 budget balancing solutions.

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2009-10)	103,446,000.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	569,688	550,958	534,248
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,437,392,124.00	6,476,476,208.67	6,296,965,560.50
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	6,437,392,124.00	6,476,476,208.67	6,296,965,560.50
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	64,373,921.24	64,764,762.09	62,969,655.61
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	64,373,921.24	64,764,762.09	62,969,655.61

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2009-10)	(2010-11)	(2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	65,375,780.00	64,764,762.00	62,969,315.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	139,427.27	(469,792,051.40)	(1,170,447,491.89)
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	65,515,207.27	(405,027,289.40)	(1,107,478,176.89)
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	1.02%	-6.25%	-17.59%
District's Reserve Standard (Section 10B, Line 7):	64,373,921.24	64,764,762.09	62,969,655.61
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

The required reserve for economic uncertainties of \$64.7 million in FY 2010-11 and \$62.9 million in FY 2011-12 is part of the deficit number that the district will address. Please refer to the board report Attachments for a complete list of FY 2010-11 and FY 2011-12 balancing solutions.

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?

Yes

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

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

S3. Temporary Interfund Borrowings

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

Yes

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

From General Fund to Cafeteria Fund

S4. Contingent Revenues

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

Yes

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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 8980)					
Current Year (2009-10)	(836,105,321.74)	(827,006,734.00)	-1.1%	(9,098,587.74)	Met
1st Subsequent Year (2010-11)	(842,618,460.00)	(838,047,318.00)	-0.5%	(4,571,142.00)	Met
2nd Subsequent Year (2011-12)	(903,119,740.00)	(914,645,000.00)	1.3%	11,525,260.00	Met
1b. Transfers In, General Fund *					
Current Year (2009-10)	16,722,331.00	11,900,000.00	-28.8%	(4,822,331.00)	Not Met
1st Subsequent Year (2010-11)	10,600,000.00	10,600,000.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	10,600,000.00	10,600,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2009-10)	43,934,181.00	58,917,543.00	34.1%	14,983,362.00	Not Met
1st Subsequent Year (2010-11)	48,250,055.00	55,416,419.00	14.9%	7,166,364.00	Not Met
2nd Subsequent Year (2011-12)	48,391,259.00	54,551,007.00	12.7%	6,159,748.00	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. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since 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)

Due to an interfund transfer from SRF-CRA(Fund 40) that will not materialize.

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)

The change is due to increased support/subsidy of General Fund 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 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no 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? Yes
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

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

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

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

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	2,300,120	1,344,360	1,135,581	620,344
Certificates of Participation	86,730,245	45,682,547	48,140,153	46,992,661
General Obligation Bonds	576,185,881	728,413,300	696,128,525	737,659,751
Supp Early Retirement Program				
State School Building Loans	285,095	246	0	0
Compensated Absences	91,993,140	82,660,824	83,758,344	84,870,437

Other Long-term Commitments (continued):

Children's Center Fac Revolving Loan		79,200	79,200	79,200
CA Energy Commission Loan	234,649	232,544	232,544	232,544
Retirement Bonus	19,896,679	13,438,602	14,177,725	14,957,500
Total Annual Payments:	777,625,809	871,851,623	843,652,072	885,412,437
Has total annual payment increased over prior year (2008-09)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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, as applicable.

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption
(Form 01CS, Item S7A) First Interim

3. OPEB Contributions

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

Budget Adoption
(Form 01CS, Item S7A) First Interim

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

	223,474,947.00

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

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

4. Comments:

--

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, as applicable.

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

Yes

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

No

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

No

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

3. Self-Insurance Contributions

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

Budget Adoption
(Form 01CS, Item S7B) First Interim

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

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." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	44,395.2	40,543.8	40,220.0	39,986.8

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

25,973,105

7. Amount included for any tentative salary increases

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

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
541,436,333	556,423,501	586,243,921
100%	100%	100%

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?

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
38,615,784	33,075,614	30,577,542

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	17,578.4	15,431.2	15,493.2	15,569.2

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

8,590,257

7. Amount included for any tentative salary increases

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

0

0

0

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
204,188,835	207,620,710	218,747,732
100%	100%	100%

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?

No		

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

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

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

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	5,391.7	4,790.9	4,827.9	4,806.9

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary increases

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

0	0	0
---	---	---

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes	Yes	Yes
61,732,196	66,438,627	69,999,274
100%	100%	100%

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

No	No	No

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

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

2. Total cost of other benefits

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

Yes	Yes	Yes

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

Glossary of Terms
FY 2009-10 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.
Deficit Factor	When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.
GATE	Gifted and Talented Education
IASA	Improving America's School Act
IDEA	Individuals with Disabilities Education Act
ISIS	Integrated Student Information System
NCLB	No Child Left Behind
OASDI	Old Age, Survivors', Disability and Health Insurance
PARS	Public Agency Retirement System
PERS	Public Employees' Retirement System
PL94-142	Federal law that mandates a "free and appropriate" education for all disabled children.
Revenue Limit	The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid.
STRS	State Teachers' Retirement System
SUI	State Unemployment Insurance
TRANS	Tax and Revenue Anticipation Notes