

LOS ANGELES UNIFIED SCHOOL DISTRICT
Inter-Office Correspondence

INFORMATIVE

DATE: March 5, 2010

TO: Members, Board of Education
Ramon C. Cortines

FROM: Megan K. Reilly 
Chief Financial Officer

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

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

I. Major Conclusions

General Fund

The Second Interim Financial Report for 2009-10 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.

However, based on multi-year projections for expenditures and currently available revenue information from the State, the District is expected to have a negative undesignated ending balance in its General Fund in 2010-11 and 2011-12 if revenue increases or budget reductions are not realized.

Staff recommends the Board adopt a revised Fiscal Stabilization Plan that identifies budget balancing solutions of \$620.0 million for 2010-11 and \$617.2 million for 2011-12. The Second

Interim Financial Report reflects the impact of these budget additions or cuts. In addition, the report shows that an additional \$260.9 million of cuts must be identified in the future to balance 2011-12.

Therefore, it is recommended that the Board of Education certify to that effect by filing a qualified certification of financial condition with the Los Angeles County Office of Education (LACOE).

Based on 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.

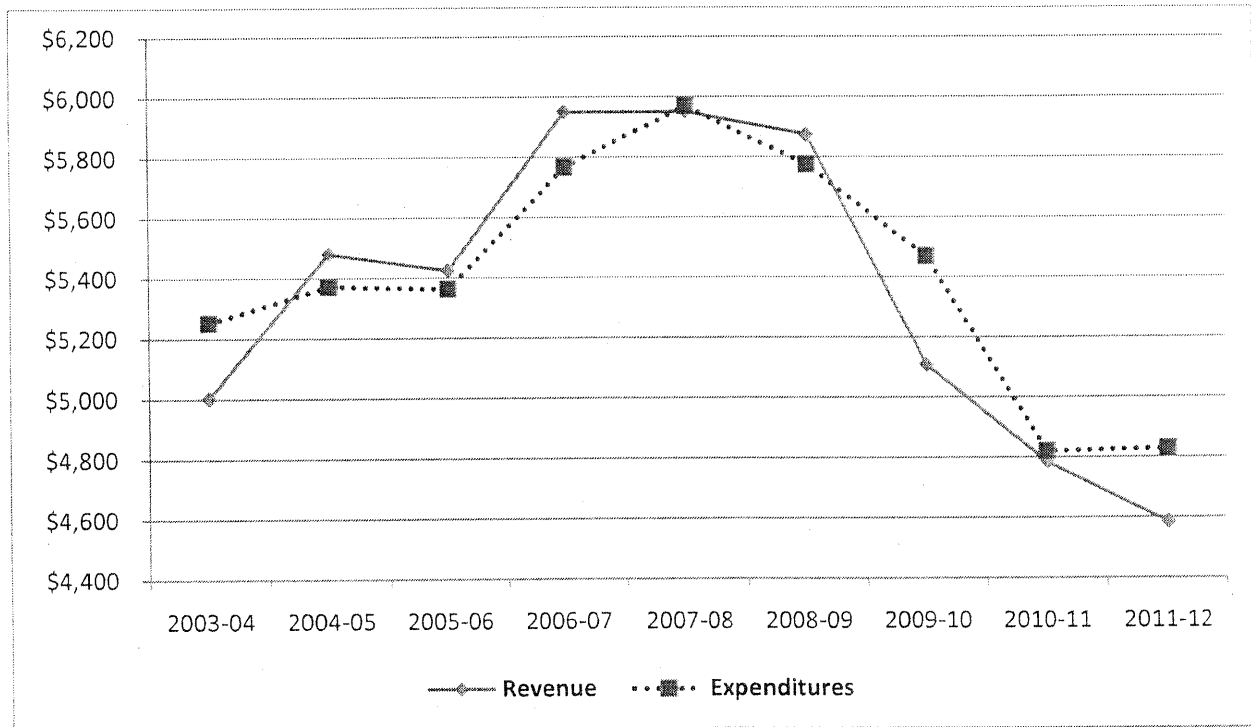
II. General Fund Regular Program

The following table displays the change in projected balances, revenues and expenditures for the General Fund Regular Program from the First Interim projection to the Second Interim projection. Focusing on the Second 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 \$361.7 million decline in ending balance in the current year.

The State flip-flopped on a decision as to when undistributed categorical revenues of \$100.6 million were to be recognized. The initial guideline provided that these revenues were to be recognized in 2008-09. However, the State sent out a notification in November reversing the decision. This change was part of the 2008-09 audit adjustment required by the District's external auditors. The audit adjustment resulted in a reduction of the beginning balance from \$773.4 million in the First Interim, to \$672.8 million in the Second Interim.

Table 1 Summary of 2009-10 General Fund Regular Program Balances, Revenues and Expenditures (in millions)					
	Original Budget	Modified Budget	First Interim	Second Interim	Variance 2P vs. 1P
Beginning Balance	\$242.7	\$672.8	\$773.4	\$672.8	(\$100.6)
Revenues/Other Financing Sources	5,473.1	5,154.4	5,025.9	5,108.6	82.7
Expenditures/Other Financing Uses	5,462.1	5,653.7	5,536.3	5,470.3	(66.0)
Excess/(Deficit)	11.0	(499.3)	(510.4)	(361.7)	148.7
Ending Balance	253.7	173.5	263.0	311.1	48.1
Reserves and Designated Balances	253.6	173.4	262.9	310.9	48.0
Undesignated Balance	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1

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



A. Projected 2009-10 Ending Balance

The Second Interim Report is the second official forecast of the 2009-10 fiscal year operations, and is based on actual revenue and expenditure data through January 2010, with projections for the remaining five 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

- Reserves – portion of the fund balance reflecting the value of Revolving Cash, Inventory, and Prepaid Expenses (\$11.4 million). These balances cannot be applied to cover any budget deficit.

- Legally restricted balances – balances that an external party requires to be used under specific terms and conditions (\$157.8 million). The major programs included in this balance are Quality Education Investment Act [QEIA] (\$91.9 million), Medi-Cal Billing Option (\$12.3 million), and the unspent proceeds from Certificates of Participation [COPs] for Cafeteria Management System (CMS) (\$16.5 million), ISIS (\$15.4 million) and Bus Replacement (\$3.5 million).

Tier I and II are programs that do not have flexibility provisions and were not subject to cuts. QEIA is an example of a Tier I program which cannot be used for balancing General Fund deficits.

- Designated for economic uncertainties – 1% reserve amount set aside for major unforeseen events that would otherwise jeopardize the budget plan as required by Ed Code section 33128 (\$65.4 million). Although the State allowed a temporary reduction of the reserve to 1/3 of 1% in 2009-10, any reductions in the reserve in the current year would have to be paid in future years, which would increase the cuts required in 2010-11 and 2011-12.
 - Carryovers – balances in accounts that the Board allows to remain available to schools and offices for the following fiscal year (\$76.3 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. Included in the carryover account are balances from some Tier III programs (i.e., Targeted Instructional Improvement Block Grant and School Site Discretionary Block Grant). In addition, \$12.3 million of cost savings from the 2009-10 classified furlough implementation was designated in order to give credit to the bargaining units and apply these funds to 2010-11 deficit. Estimates of carryover balances are highly speculative and based on actual spending as of January 2010. At Third Interim, as more actual financial data becomes available, staff will analyze spending patterns and any impact of expenditure freeze, and update the balances accordingly.
 - Undesignated balance – any balances remaining that do not fall into one of the four components mentioned above (\$0.2 million). This amount will be utilized to support the District's operations in 2010-11. This includes balances from Tier III programs for which the State's flexibility provisions have been exercised.
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Table 2
Components of 2009-10 General Fund Regular Program Ending Balance
(in millions)

	<u>Original Budget</u>	<u>Modified Budget</u>	<u>First Interim</u>	<u>Second Interim</u>	<u>Variance 2P vs. 1P</u>
Reserves	\$14.5	\$11.4	\$11.4	\$11.4	0.0
Legally Restricted	100.2	39.0	132.5	157.8	25.3
Designated for Economic Uncertainties	65.4	65.4	65.4	65.4	0.0
Carryovers	73.5	57.6	53.6	76.3	22.7
Undesignated Balance	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>	<u>0.2</u>	<u>0.1</u>
2009-10 Ending Balance	<u>\$253.7</u>	<u>\$173.5</u>	<u>\$263.0</u>	<u>\$311.1</u>	<u>\$48.1</u>

B. Projected 2009-10 Revenue

The following schedule compares the Second Interim Report projection of income by source with the estimates in the First Interim Report and shows that income is \$82.7 million higher overall than previously projected. The increase is largely in other state revenues which resulted from the shift of \$65.6 million of categorical program revenues from 2008-09 to 2009-10, as discussed in Section II. The increase in revenue limit sources is primarily due to higher ADA. Federal revenues are also higher with the Medi-Cal Billing Option accounting for \$7.0 million of the total variance. The increase resulted from a prior year correction and a temporary increase in federal match from 50% to 61.59%.

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

	<u>Original Budget</u>	<u>Modified Budget</u>	<u>First Interim</u>	<u>Second Interim</u>	<u>Variance 2P vs. 1P</u>
Revenue Limit Sources	\$3,154.0	\$2,973.8	\$2,974.6	\$2,980.8	6.2
Federal Revenues	563.9	202.8	205.8	213.1	7.3
Other State Revenues	1,621.6	1,788.5	1,671.8	1,737.9	66.1
Other Local Revenues	91.0	91.0	76.8	75.3	(1.5)
Other Sources	<u>42.6</u>	<u>98.3</u>	<u>96.9</u>	<u>101.5</u>	<u>4.6</u>
Total Revenues	<u>\$5,473.1</u>	<u>\$5,154.4</u>	<u>\$5,025.9</u>	<u>\$5,108.6</u>	<u>\$82.7</u>

Major Revenue Assumptions 2009-10

1. The "Declining Enrollment Adjustment" was applied and ADA used in the projections for this report increased from 590,938 in the First Interim to 591,782 at Second Interim.
2. Cost of living adjustment (COLA) is 4.25% and deficit factor is 18.355%.
3. No COLA was applied for the State apportionment for special education.
4. Higher COPs proceeds were estimated for the ISIS and Bus Replacement projects.

C. Projected 2009-10 Expenditures

Total expenditures are projected to be \$66.0 million less than the First Interim. The decrease is primarily in salary expenditures, reflecting the combined effects of the early retirement incentive program, hiring freeze and furlough days. In addition, wages were lowered because of projected collections of overpayments, partially offset by a reserve in operating expenditures. Higher expenditures are projected for employee benefits primarily due to higher contribution requirements for health and welfare benefits and higher PERS contributions. Book and supplies are lower, primarily in QEIA (with a corresponding increase in the legally restricted balance), Routine Repair and General Maintenance [RRGM], and District Funded Textbooks. Increase in services and other operating expenditures are mainly caused by the establishment of the overpayment collection reserve and the increase in liability insurance based on higher current year claims and higher reserve requirements from the latest actuarial study.

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

	Original Budget	Modified Budget	First Interim	Second Interim	Variance 2P vs. 1P
Certificated Salaries	\$2,534.5	\$2,568.2	\$2,526.0	\$2,478.5	(47.5)
Classified Salaries	806.5	854.2	861.7	834.2	(27.5)
Employee Benefits	1,262.5	1,276.1	1,288.9	1,299.9	11.0
Books & Supplies	233.7	277.5	227.1	206.6	(20.5)
Services & Operating Expenses	577.2	603.7	578.5	609.7	31.2
Capital Outlay	34.9	74.0	28.3	19.6	(8.7)
Other Outgo and Other Uses	12.8	0.0	25.8	21.8	(4.0)
Total Expenditures	<u>\$5,462.1</u>	<u>\$5,653.7</u>	<u>\$5,536.3</u>	<u>\$5,470.3</u>	<u>(\$66.0)</u>

Major Expenditure Assumptions 2009-10

1. Lower expenditures were projected for salaries based on actual year-to-date expenditures through January 31, 2010. In addition, a 4-day furlough was reflected for those bargaining units that have signed agreements.
2. Higher employee benefits were projected to reflect increased health and welfare contribution requirements and PERS contributions.
3. Lower expenditures in books and supplies were projected in the restricted programs such as RRGm and QEIA.
4. Comparisons of expenditures between current and prior fiscal year as of January 31 expenditures were made in all major object codes to project and validate expenditures.

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 First Interim projection to the Second Interim projection. The Second Interim projection shows \$65.7 million of ending balance, all of which is legally restricted. This pertains primarily to Economic Impact Aid (\$62.9 million), which is a Tier I program.

Table 5
Summary of 2009-10 General Fund Specially Funded Program Balances, Revenues and Expenditures
(in millions)

	Original Budget	Modified Budget	First Interim	Second Interim	Variance 2P vs. 1P
Beginning Balance	\$57.4	\$77.1	\$77.1	\$77.1	\$0.0
Revenues/Other Financing Sources	1,058.9	1,114.2	898.9	884.0	(14.9)
Expenditures/Other Financing Uses	1,078.0	1,153.0	901.1	895.4	(5.7)
Excess/(Deficit)	(19.1)	(38.8)	(2.2)	(11.4)	(9.2)
Ending Balance	38.3	38.3	74.9	65.7	(9.2)
Reserves and Designated Balances	38.3	38.3	74.9	65.7	(9.2)
Undesignated Balance	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>	<u><u>\$0.0</u></u>

IV. Projected Future Years

As part of the Second 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. This 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.
2. For 2010-11, there is a statutory COLA of 0.50% with a deficit factor of 18.355% for an effective COLA of -0.38%. This is based on the Governor's January Budget. For 2011-12, a statutory COLA of 1.8% with a deficit factor of 19.799% for a net funded COLA of 0% has been assumed. This is in accordance with LACOE's strong recommendation that Districts use a 0% effective COLA for 2011-12.
3. Revenue estimates for 2010-11 are projected to be \$192.1 million lower from the Second Interim, mostly due to:
 - Revenue limit reduction of \$157.4 million due to the change in effective COLA from 0.0% to -0.38% and the ongoing revenue limit reduction of \$252 per ADA.
 - State Revenue reduction of \$20.4 million due to changes in COLA from 0.0% to -0.38%.
 - Increase in Federal Revenue of \$6.6 million mainly due to School Mental Health Medical Reimbursement.
 - Fire Damage Insurance Proceeds decrease of \$20.9 million.

There is a net decrease in 2011-12 revenue of \$267.9 million due mostly to:

- Revenue limit reduction of \$224.3 million due to the change in effective COLA from 1.8% to 0%.
 - State Revenue reduction of \$50.4 million due to changes in COLA from 1.8% to 0%.
 - Increase in Federal Revenue of \$6.6 million mainly due to School Mental Health Medical Reimbursement.
-

Expenditure Assumptions

1. A net decrease in expenditures of \$30.6 million and \$108.0 million is projected for 2010-11 and 2011-12, respectively, compared with the 2009-10 Second Interim. The changes in expenditure estimates include, but are not limited to:
 - Lower salary expenditures of \$17.3 million offset by higher fringe benefit expenditures of \$22.6 million for 2010-11. The increase in Fringe Benefit expenditure is mainly due to an increase in the health and welfare contribution requirement and increases in the State Unemployment Insurance rate.
 - Increases in fringe benefit and unemployment expenditures are offset by a decrease in the PERS recapture for 2011-12.
 - Decrease in Cafeteria Fund subsidy of \$1 million for 2010-11 and 2011-12.
 - Decrease in Fire Damage Expenditure by \$16.2 million for 2010-11 and 2011-12.
 - Decrease of \$15.9 million in operating expenditures which includes contracts and books and supplies.
 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.
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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 Ending Balance (in millions)			
	FY 2009-10	FY 2010-11	FY 2011-12
Reserves	\$11.4	\$11.4	\$11.4
Legally Restricted	157.8	128.4	135.6
Designated for Economic Uncertainties	65.4	64.6	62.0
Carryovers	76.3	72.1	86.2
Undesignated Balance	0.2	0.2	(260.9)
Projected Ending Balance	\$311.1	\$276.7	\$34.3
Balancing Solutions (cumulative)	0.0	(620.0)	(1,237.2)
Projected Ending Balance Without Balancing Solutions	<u>\$311.1</u>	<u>(\$343.3)</u>	<u>(\$1,202.9)</u>

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 Second Interim multi-year projection shows a negative undesignated ending balance of \$619.8 million in FY 2010-11 and \$878.1 million non-cumulative or \$1,498.1 million cumulative in FY 2011-12.** (The cumulative undesignated ending balances can be calculated from the chart above by adding the undesignated balance and balancing solutions.)

V. Fiscal Stabilization Plan

With the First Interim Report, the Board approved a three year Fiscal Stabilization Plan on December 8, 2009, that allowed the District to meet LACOE guideline reserve balances for the 2009-2010 and 2010-2011. This multi-tiered Fiscal Stabilization Plan, with Plans A, B, C, and D, is included and updated as part of the Second Interim Report.

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

2009-10 Second Interim Report and 2010-11 Fiscal Stabilization Plan



March 9, 2010

Board of Education Meeting



GOALS



100 % PROFICIENCY AND
100 % GRADUATION

- ☑ **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 \$640 MILLION DEFICIT FOR 2010-2011 SCHOOL YEAR**

Today marks our 7th formal opportunity to review plans for the 2010-11 budget.
We will have 2 more opportunities before July 1.

	Fiscal Year 2008-2009			Fiscal Year 2009-2010		Fiscal Year 2010-2011		Fiscal Year 2011- 2012	
	Jun	Jul	Jun	Jul	Jun	Jul	Jun	Jul	Jun
2007-08	Audit								
2008-09	Board Adoption	Budget Execution	1st, 2nd, 3rd Interims & MYPs	Audit					
2009-10	Budget Formulation Yr 2		Interims & MYPs	Board Adopt.	Execution	Interims & MYPs	Audit		
2010-11	Budget Formulation Yr 1	Interims & MYPs	Budget Formulation Yr 2	Interims & MYPs	Board Adopt.	Execution	Interims & MYPs	Audit	
2011-12				Budget Formulation Yr 1	Interims & MYPs	Budget Formulation Yr 2	Interims & MYPs	Board Adopt.	Execution Interims & MYPs
2012-13						Budget Formulation Yr 1	Interims & MYPs	Budget Formulation Yr 2	Interims & MYPs

MYP= Multi-Year Projections

CHALLENGES



- CHANGE THE WAY WE DO OUR WORK TO IMPROVE OUR ACADEMIC RESULTS
- DECLINING ENROLLMENT
- FEWER DOLLARS
- SOLUTIONS TO CLOSE GAP MUST LAST MORE THAN ONE OR TWO YEARS
- FINDING WAYS TO WORK TOGETHER

What do continued cuts to education mean for our school district?

2008-09 School Year Cuts

Central office cuts	new, updated math and English textbooks
No General Fund support of certain categorical programs	Delay to the planned class size reduction
No purchases of	



2009-10 School Year Cuts

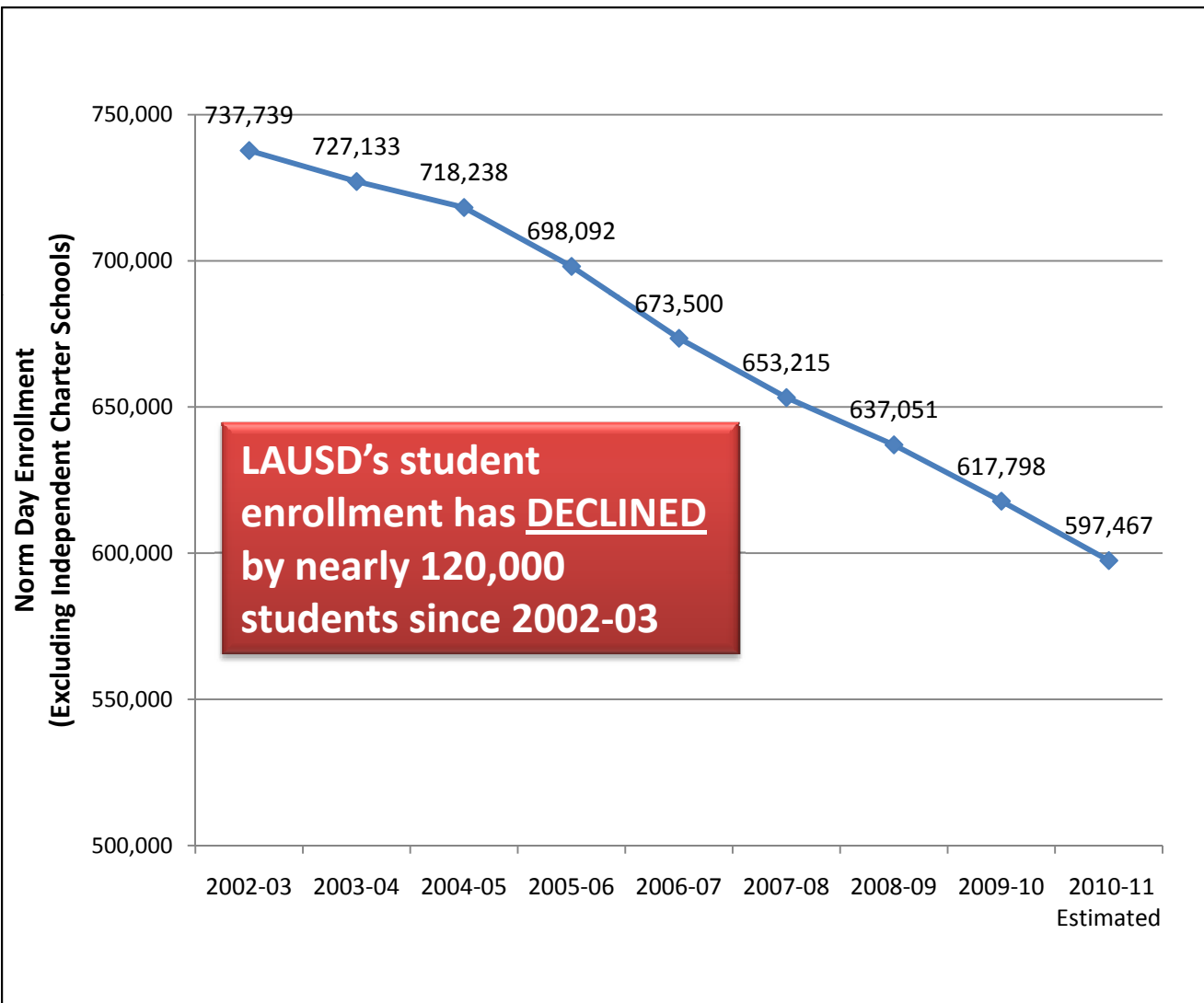
More central office cuts	clerical positions
Larger Class Sizes	No purchases of new, updated English textbooks
Fewer school site administrators, custodians, and	No summer school for most students

LAUSD must close a projected **\$640 million** gap for the 2010-11 school year. This is **on top** of the over ***\$800 million*** in balancing strategies we implemented this school year, and the millions we implemented in the 2008-09 school year.

2010-11 School Year Potential Cuts

More cuts to central offices and support for schools	Education, Special Education, Gifted and Talented Education and numerous other instructional programs
Even larger K-8 class sizes	Reduction of LAUSD's nationally recognized elementary arts program
Another 20-25% cut to school site support staff (administrators, nurses, counselors, psychologists, etc.)	
Program reductions for Adult	

Declining Enrollment Increases our Budget Pressures



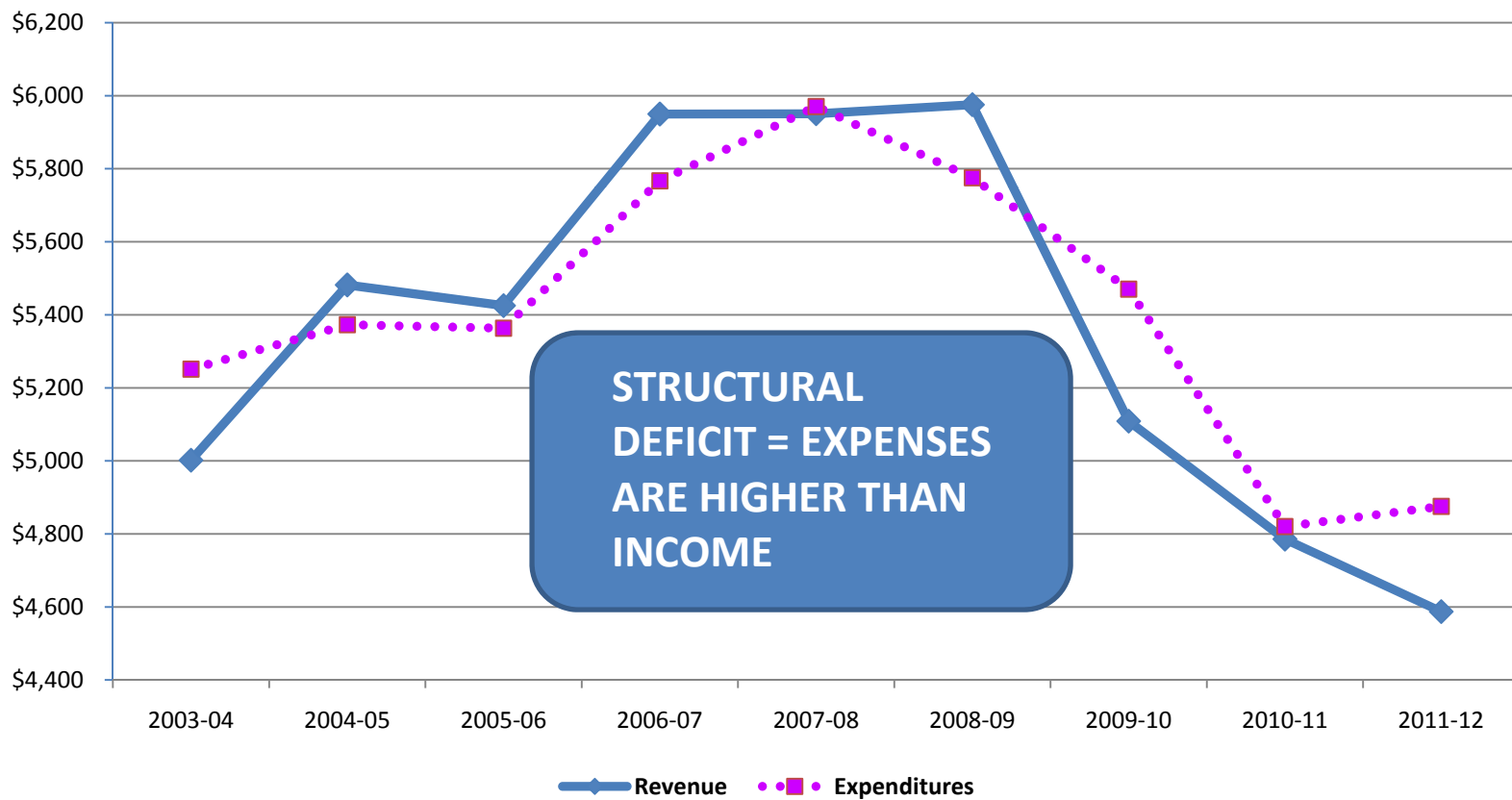
When we have fewer and fewer students, it means that there is less and less money to pay for the current amount of employees and operations.

We need to look ahead to 2011-12 even as we focus on 2010-11.

- One-time solutions will not solve our fundamental problem: our ongoing costs exceed our ongoing revenues.
- One-time solutions may bring our structural deficit into balance temporarily, but the gap between ongoing revenues and ongoing expenditures will continue to result in budgetary crisis.



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



What's changed since December funding per child? The Governor's January Budget included a negative COLA and a \$250 ongoing Revenue Limit Cut.

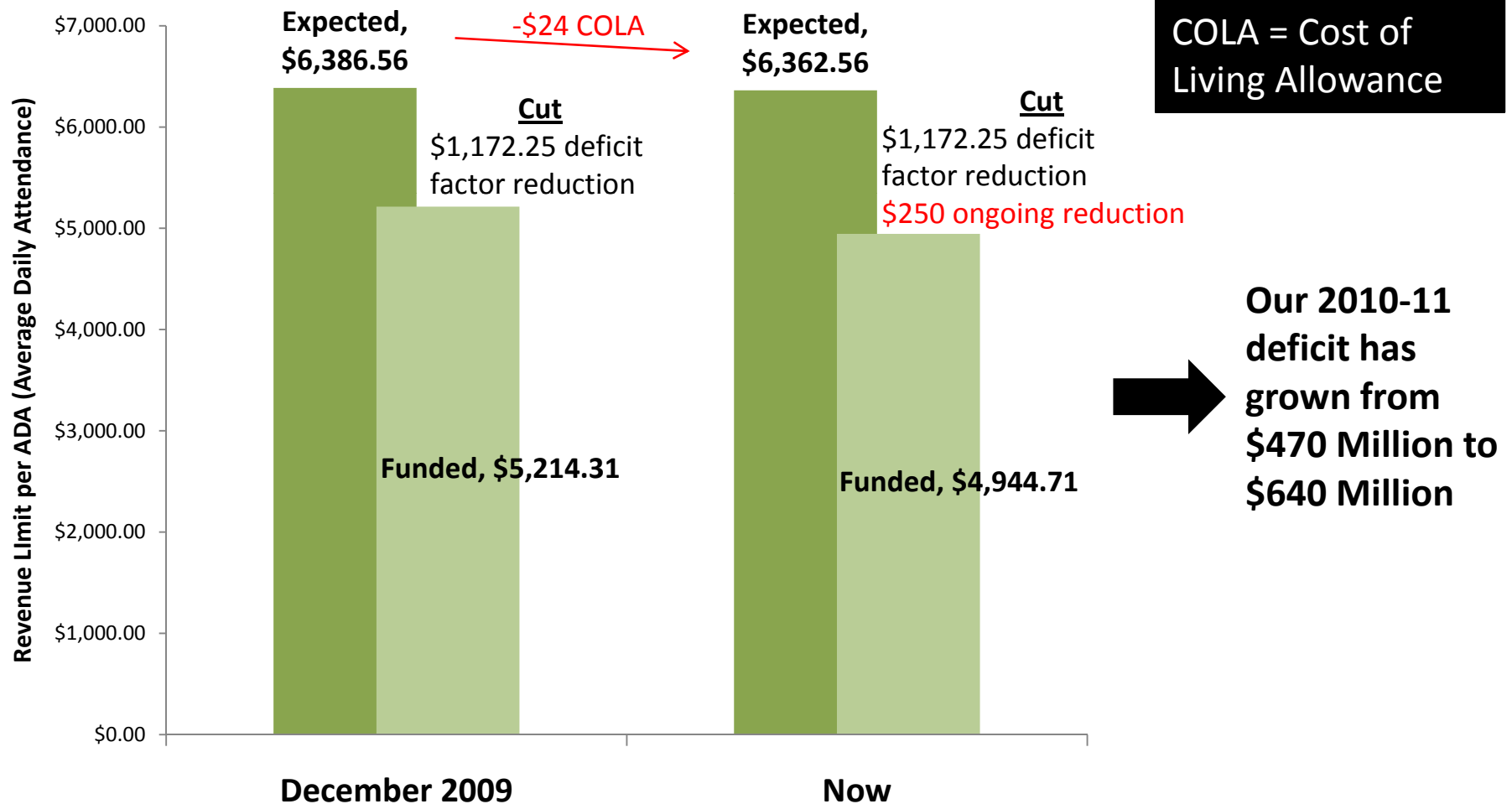


Chart only includes base revenue (Revenue Limit) and reductions. Chart does not include categorical revenue or reductions.

MEETING THE CHALLENGES

- Decrease in salary expenditures based on the early retirement incentive program, hiring freeze and furlough days.
- Change to B-basis (shorter work year) for many employees to mirror school year schedule
- Other employee shared solutions (1% ~\$40 M; 10% ~ \$400 M)
- **Last alternative** that must be identified to meet LACOE requirements = **employee layoffs, cuts to vital programs, increase in K-8 class sizes, and increase in counselor/administrator norms**



We are still pursuing all alternatives,
with Plan D as the last resort.

PLAN A SHARED SOLUTIONS X+Y+Z Causal Relationship: EVERYONE CONTRIBUTES EMPLOYEES COMMUNITY VOTERS	PLAN B ALL SHARED EMPLOYEE COMMITMENTS & <u>NO CUTS</u> ~16% SALARY CUT	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
\$640 MILLION*	\$640 MILLION	\$640 MILLION	\$640 MILLION
-\$20 M	\$-20 M	\$-20 M	-\$20 M

•These numbers are subject to change.

SHARED SOLUTIONS/OPPORTUNITIES



- 10% salary cut ~ \$400 M in savings
- 5 furlough days for 2009-10 = \$75 M in savings
- 7 furlough days for 2010-2011 = \$105 M in savings
- **More shared solutions = fewer cuts to the classroom**

LAST ALTERNATIVE

“When we receive additional shared solutions, we will restore class size and return essential resources and services to our schools.”

Superintendent
Ramon C. Cortines

- Reduction of Visual and Performing Arts programs by 50 percent



Reduce librarians, aides and nurses to only mandates or non-general funding

LAST ALTERNATIVE

“This plan is not my recommendation for what is academically the right thing for our students. This plan is unfortunately our necessity and only option unless other solutions become available. “

Superintendent
Ramon C. Cortines



- Increase class size in grades K-8 by two to five students

- Counselor to student ratio will be 1000 to 1 at most middle schools; 800 to 1 at most senior high schools



LAST ALTERNATIVE

“I am also committed to continuing to work with our collective bargaining groups to secure the shared commitment that we need. But time is running short and the lives our employees are being impacted the longer we wait.”

Superintendent
Ramon C. Cortines

2010-11 PROPOSED “LAST ALTERNATIVE” REDUCTIONS EFFECTIVE JULY 1, 2010*	POSITIONS REDUCED	PERCENTAGE OF EMPLOYEE RANKS
Central and Local District office	440	11%
Teachers	3,104	11%
Administrators	276	17%
Other certificated school support service personnel	524	18%
Other classified support	1,998	11%
TOTAL EMPLOYEE REDUCTIONS	6,344	11%

*Most reductions in force will be effective by July 1; Others will continue on a rolling-basis throughout 2010-2011.

NEW SCHOOLS BRING CHANGES FOR EMPLOYEES

As LAUSD builds more schools, more students move off of year-round schedules. The District is realigning many central office employees' work schedules to mirror schools' calendars. This change in "basis" brings with it a 15% pay cut for the employee.



South Gate Elementary School #6

CHANGE OF BASIS (SHORTENED WORK YEAR) /15% PAY CUT	AMOUNT OF EMPLOYEES	PERCENT OF EMPLOYEES
Central and Local District office	855	19%

SHARED SOLUTIONS/OPPORTUNITIES

- 10% salary cut ~ \$400 M in savings
- 5 furlough days for 2009-10 = \$75 M in savings
- 7 furlough days for 2010-2011 = \$105 M in savings
- **More shared solutions = fewer cuts to the classroom**



Currently, senior management and five collective bargaining groups have agreed to four furlough days this year.

Limited parcel tax to be voted on in June 2010 = fewer cuts to the classroom.

WE ARE LAUSD



SHARED SOLUTIONS FOR A BETTER LAUSD



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Report Number:	256-09/10
Date:	March 9, 2010
Subject:	Second 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 Second 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 school 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 year 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 with the 2009-10 First Interim Report, 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 December 8, 2009.

LACOE reviewed the District's First Interim Report and noted that although the projected reserve levels for 2010-11 and 2011-12 increased after the multiyear projections were revised for the Fiscal Stabilization Plan, the reserve level for 2011-12 still did not meet the minimum State requirement. LACOE requests that the District prepare and submit a Board-approved fiscal stabilization plan that restores the minimum reserve level for 2011-12 with the Second Interim Report due by March 17, 2010.

The Fiscal Stabilization Plan is attached herewith for consideration by the Board.

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

Board Options and Consequences: The Board may 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 second 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



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

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.

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 Second Interim Financial Report will comply with Education Code requirements. With the adoption of this report, the Board of Education recognizes its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. As a result, the Board and District staff will need to submit a detailed list of Board-approved specific and ongoing budget reductions in order to end fiscal years 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 March 17 without using balancing methods not within the District's control.

Issues and Analysis: None

Attachments:

☒ **Informative**

☐ **Desegregation
Impact Statement**




LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Respectfully submitted,

RAMON C. CORTINES
Superintendent of Schools

APPROVED &
PRESENTED BY:



MEGAN K. REILLY
Chief Financial Officer

APPROVED BY:

JAMES MORRIS
Chief Operating Officer

REVIEWED BY:

DAVID HOLMQUIST
General Counsel

☐ No legal issues

☐ Legal informative

REVIEWED BY:



YUMI TAKAHASHI
Budget Director

☒ No budget issues

☐ Budget Informative

We are still pursuing all alternatives, with Plan D as the last resort.

Appendix B Fiscal Stabilization Plan Overview

Los Angeles Unified School District's 2010-11 Budget Balancing Scenarios	PLAN A SHARED SOLUTIONS Causal Relationship: $X + Y + Z = \text{Solution}$			
	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	
CURRENT DEFICIT	\$620 MILLION	\$620 MILLION	\$620 MILLION	\$620 MILLION
NEIGHBORHOOD COMMITMENTS LIMITED PARCEL TAX (X)	\$93 MILLION	Board voted to place parcel tax on June ballot.		
DISTRICT EMPLOYEE COMMITMENTS (Y)	\$???	5 classified unions have agreed to 4 furlough days in 09- 10.	\$620 MILLION	15.5% salary decrease
OTHER BALANCING SOLUTIONS (REVENUE, CUTS) (Z)	\$???		\$???	\$620 MILLION

•Note: At Second Interim the \$640 million deficit is updated when some revenue & expenditure assumptions are realized . These adjustments are incorporated in the body of the interim report and no longer reflected as part of the stabilization plan. These numbers are subject to change.

Budget Solution	Description	PROJECTED SHORTFALL \$ (619,77)	2010-11 Reduction	Cert FTE	Class FTE	2010-11 Total FTE Reduction	\$ (878,28)	2011-12 Reduction	Cert FTE	Class FTE	2011-12 Total FTE Reduction
CENTRAL OFFICE RELATED											
CENTRAL OFFICE AND LOCAL DISTRICT REDUCTIONS	Reduce central office General Fund budgets by an additional 21% and local district General Fund budgets by an additional 43%. Includes position reductions and operating expense reductions as well as change of basis for some employees. See Attachment B-2 for specific division reductions.	\$ 80.41	98.30	341.80	440.10	\$ 80.41	98.30	341.80	440.10		
BEAUDRY OPERATING ACCOUNT	Reduce funding for Beaudry building operating expenses. The reduction will take place mostly in contract expenses.	\$ 1.18	-	1.00	1.00	\$ 1.18	-	1.00	1.00		
BEAUDRY PARKING	Charge Beaudry employees for parking at a monthly rate of between \$8 and \$35 in 2010-11 and \$15 and \$70 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.	\$ 0.55	-	-	-	\$ 1.10	-	-	-		
CENTRAL OFFICE RELATED TOTAL		\$ 82.14	98.30	342.80	441.10	\$ 82.69	98.30	342.80	441.10		
REVENUE											
RENT FOR BEAUDRY FACILITIES BOND SPACE	Charge bond funds for capitalizable expenses associated with Facilities staff occupancy of the Beaudry building.	\$ 1.16	-	-	-	\$ 1.16	-	-	-		
SALE OF PROPERTY	Sell six parcels of land that are currently unused and are not suitable for other District uses.	\$ 1.00	-	-	-	\$ -	-	-	-		
MEDICAL 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.	\$ 1.00	-	-	-	\$ -	-	-	-		
REVENUE TOTAL		\$ 3.16	-	-	-	\$ 1.16	-	-	-		

Budget Solution	Description	2010-11 Reduction	Cert FTE	Class FTE	2010-11 Total FTE Reduction	2011-12 Reduction	Cert FTE	Class FTE	2011-12 Total FTE Reduction
OPERATIONS									
TRANSPORTATION PROGRAM (NON-CENTRAL OFFICE)	Reductions to transportation programs including the Magnet, Capacity Adjustment, Permits with Transportation, Other Transported Students and Special Education busing programs. Reductions include Special Education eligibility changes, bus stop consolidation for secondary students, adjustment of selected school bell schedules, and parent fee for service arrangements for athletics. Reductions will take place in contract bus services.	\$ 14.65	-	-	-	14.65	-	-	-
ROUTINE REPAIR AND GENERAL MAINTENANCE (RRGM) CONTRIBUTION (NON CENTRAL OFFICE REDUCTIONS)	The RRGGM Fund covers the cost of routine repairs and maintenance to District facilities. 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.	\$ 11.14	-	-	-	26.04	-	-	-
FACILITIES - SCHOOL OPERATIONS	Reduction of 20% to roving staff which include building and grounds workers, window washers, tree trimmers, pest management technicians, gardeners, and bathroom attendants.	\$ 6.78	-	81.20	81.20	6.78	-	81.20	81.20
SCHOOL POLICE	Close five vacant school police officer positions.	\$ 0.50	-	5.00	5.00	0.50	-	5.00	5.00
OPERATIONS TOTAL		\$ 33.07	-	86.20	86.20	47.97	-	86.20	86.20
PROGRAM ADJUSTMENTS									
YEAR ROUND RESOURCES	Reduction of expenses as 35 additional schools are projected to go from year round to traditional calendar for 2010-11. The total number of year round schools for 2010-11 will be 30. Reduce supplemental resources provided to remaining year round schools. Includes eliminating one off-norm teacher position allocated to middle schools, additional 1-1/2 teacher positions provided for advance course offerings for span, elementary, and middle schools and reducing allocation of teachers for advance course offerings in senior high schools from 4 to 2. Reduce supplemental instructional materials, nursing allocation of Z-time and supplemental custodial allocation.	\$ 19.44	124.00	35.00	159.00	19.44	124.00	35.00	159.00
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 Community Adult Schools and Regional Occupational Center/Programs will be reduced in addition to instructional material and capital outlay expenditures.	\$ 16.30	155.00	-	155.00	16.30	155.00	-	155.00

Budget Solution	Description	2010-11 Reduction	Cert FTE	Class FTE	2010-11 Total FTE Reduction	2011-12 Reduction	Cert FTE	Class FTE	2011-12 Total FTE Reduction
REGIONAL OCCUPATIONAL CENTER/PROGRAM (ROC/P)	ROC/P is a Tier 3 categorical program and resources may help cover the General Fund, unrestricted deficit. Allocated hours to Community Adult Schools and Regional Occupational	\$ 14.17	160.00	-	160.00 \$	14.17	160.00	-	160.00
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. Subject to Board approval, the District will close 75 SRLDP classrooms and establish California State Preschool, Head Start, and Los Angeles Universal Preschool classrooms using expansion funds granted to LAUSD and community early childhood education partners. The student load will also increase from 15 to 18 students per session, for a reduction of an additional 25 classes. Instructional materials for each class will also be reduced.	\$ 10.61	100.00	100.00	200.00 \$	10.61	100.00	100.00	200.00
MAGNET PROGRAM	Reduction of magnet coordinators and instructional materials provided to magnet schools and centers. Eliminate start up funding for new centers.	\$ 9.11	38.00	-	38.00 \$	9.11	38.00	-	38.00
OPTIONS PROGRAM	Includes Alternative Education Work Centers (AEWC), Community Day Schools (CDS), Opportunity Schools, Continuation Schools, and City of Angels Independent Study. Reduce resource allocation at AEWC by \$2 million. Change the principal staff allocation to .5 FTE at 25 sites with enrollments fewer than 125 and change in administrator, counseling, and student teacher ratios. See Attachment B-3 for class size policy.	\$ 7.48	61.00	-	61.00 \$	7.48	61.00	-	61.00
TEN SCHOOLS PROGRAM	The Ten Schools Program provided 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. A smaller restructured program will be funded through appropriate grant funding.	\$ 7.40	-	57.50	57.50 \$	7.40	-	57.50	57.50
PROFESSIONAL DEVELOPMENT	Reduce General Fund support for professional development in reading, math, and the instruction of English Learners.	\$ 7.37	-	-	- \$	7.37	-	-	-
BEGINNING TEACHER SUPPORT AND ASSESSMENT (BTSA)	The BTSA program provides induction in the teaching profession for eligible first and second-year teachers. The BTSA program will not accept new candidates for fiscal year 2010-2011.	\$ 4.00	-	-	- \$	-	-	-	-
PUPIL RETENTION BLOCK GRANT	Staff proposes to eliminate two programs funded by this Tier 3 block grant, the SB 65 and 10th Grade Counseling programs. Allocations were provided to schools to fund intervention and dropout prevention efforts.	\$ 3.18	16.00	-	16.00 \$	3.18	16.00	-	16.00

Budget Solution	Description	2010-11 Reduction	Cert FTE	Class FTE	2010-11 Total FTE Reduction	2011-12 Reduction	Cert FTE	Class FTE	2011-12 Total FTE Reduction
SUMMER SCHOOL/INTERSESSION HOURLY PROGRAM	Reduce summer school and intercession expenditures by reducing instructional materials and transportation costs.	\$ 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.	\$ 1.76	9.00	-	9.00	\$ 1.76	9.00	-	9.00
ALTERNATIVE CERTIFICATION PROGRAM FOR INTERN TEACHERS	Reduce General Fund support for this program, which provides support for new teachers to receive their teaching credentials.	\$ 1.47	-	-	-	\$ 1.47	-	-	-
GIFTED AND TALENTED EDUCATION PROGRAM	Reduction by 20% of funding for the Gifted and Schools for Advanced Studies programs. Includes eliminating one psychologist position and reducing allocations to schools.	\$ 1.26	1.00	-	1.00	\$ 1.26	1.00	-	1.00
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 discretionary resources for programs to support the traveling students. Funding for school allocations will be eliminated.	\$ 1.02	-	9.00	9.00	\$ 1.02	-	9.00	9.00
SECONDARY PROGRAMS-COLLEGE PREP	Eliminate instructional materials for secondary schools provided through the College and Career Counseling Office.	\$ 0.87	-	-	-	\$ 0.87	-	-	-
LA KIDS LEARN	Eliminate program which provided instructional materials to students during summer school and intercession.	\$ 0.70	-	-	-	\$ 0.70	-	-	-
A TO G INITIATIVE	Eliminate resources for professional development supporting the A to G initiative.	\$ 0.60	-	-	-	\$ 0.60	-	-	-
RELIEF OF OVERCROWDING/CAPACITY ADJUSTMENT PROGRAM	Eliminate allocations to Capacity Adjustment Program (CAP) Receiver schools, schools that receive students transported from overcrowded schools.	\$ 0.59	-	-	-	\$ 0.59	-	-	-
COMPETENCY INSTRUCTION	Eliminate funding allocated to secondary schools to provide assistance to students who have not passed one or more of the proficiency examinations.	\$ 0.49	-	-	-	\$ 0.49	-	-	-
NEWCOMER ORIENTATION	Eliminate unused portion of the funding for the Newcomer Center, which provides initial support services for new immigrant students.	\$ 0.16	-	-	-	\$ 0.16	-	-	-
LA SYSTEMIC INITIATIVE	Eliminate funding for this program which provided all students the opportunity to participate in a mathematics and science program. These resources are used to support Science Centers.	\$ 0.13	-	2.00	2.00	\$ 0.13	-	2.00	2.00
VARIOUS PROGRAMS	Reduce resources for various non personnel supplemental programs such as the Standards Based Promotion program, School to Career program, and Medical Services to Schools program.	\$ 0.07	-	-	-	\$ 0.07	-	-	-

Budget Solution	Description	2010-11 Reduction	Cert FTE	Class FTE	2010-11 Total FTE Reduction	2011-12 Reduction	Cert FTE	Class FTE	2011-12 Total FTE Reduction
HIGH PRIORITY SCHOOL REFORMS	Eliminate program which provides supplemental resources for middle and high schools designated as High Priority.	\$ 0.01	-	-	\$ -	\$ 0.01	-	-	-
PROGRAM ADJUSTMENTS TOTAL		\$ 110.18	664.00	203.50	\$ 867.50	\$ 106.18	664.00	203.50	\$ 867.50
OTHER SCHOOL SITE RESOURCES									
TEXTBOOKS	Delay the purchase of new English Language Arts textbooks until full funding becomes available from the State (savings of \$60 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	-	-	\$ -	\$ 40.00	-	-	-
PER PUPIL PILOT SCHOOL ALLOCATIONS	Reduce funds allocated to per pupil pilot schools including the Belmont Pilot and Partnership schools commensurate with reductions that are occurring for regularly funded district schools. FTE reductions are approximate.	\$ 11.58	48.00	106.20	\$ 154.20	\$ 11.58	48.00	106.20	\$ 154.20
INSTRUCTIONAL MATERIAL ACCOUNT (IMA)	25% reduction to instructional material allocations to schools.	\$ 3.68	-	-	\$ -	\$ 3.68	-	-	-
ATHLETICS	Reduction of athletic differentials by 20%. The reduction will be achieved by reducing the number of football and basketball coaches, and potentially eliminating some sports. Staff is actively seeking outside grant funding to mitigate the possible elimination of sports.	\$ 1.76	-	-	\$ -	\$ 1.76	-	-	-
CUSTODIAL SUPPLIES	20% reduction to custodial supplies allocation to schools.	\$ 1.42	-	-	\$ -	\$ 1.42	-	-	-
TEACHER ACADEMIC AND ACTIVITY 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. Funds for differentials will be reduced by 20% and the remainder will be allocated to schools so that may provide the differentials.	\$ 0.77	-	-	\$ -	\$ 0.77	-	-	-
LA BRIDGES	The LA Bridges program for at-risk middle school students is no longer funded through the City of Los Angeles and associated activities will be eliminated.	\$ 0.56	-	-	\$ -	\$ 0.56	-	-	-
OTHER SCHOOL SITE RESOURCES TOTAL		\$ 47.78	48.00	106.20	\$ 154.20	\$ 59.78	48.00	106.20	\$ 154.20

Budget Solution	Description	2010-11 Reduction	Cert FTE	Class FTE	2010-11 Total FTE Reduction	2011-12 Reduction	Cert FTE	Class FTE	2011-12 Total FTE Reduction
SCHOOL SUPPORT STAFF									
LIBRARIANS AND LIBRARY AIDES	Eliminate school site librarians and library aides. Schools will be able to purchase school librarians and library aides with categorical resources.	\$ 27.73	126.00	291.00	417.00 \$	27.73	126.00	291.00	417.00
CUSTODIANS	Reduction of 20% for school site custodians.	\$ 26.39	-	482.93	482.93 \$	26.39	-	482.93	482.93
CLERICAL SUPPORT	Increase enrollment needed to generate clerical positions and exclude Special Education enrollment from calculation, as schools will be allocated additional clerical support for the Modified Consent Decree. Also remove transiency factor from enrollment, which provides additional clerical staff to schools based on transiency. See Attachment B-3 for proposed staffing allocations.	\$ 26.26	-	488.00	488.00 \$	26.26	-	488.00	488.00
ASSISTANT PRINCIPALS	Increase enrollment needed to generate Generic Assistant Principal positions and exclude magnet center enrollment from calculations. See Attachment B-3 for proposed staffing allocations.	\$ 22.59	184.00	-	184.00 \$	22.59	184.00	-	184.00
COUNSELORS	Increase student counselor ratio and eliminate unallocated supplemental counseling time funds. Also reduce 20 intervention counselor positions allocated to current year round middle schools. These positions were provided in addition to their regular counselor allocations. See Attachment B-3 for proposed staffing allocations.	\$ 16.73	170.00	-	170.00 \$	16.73	170.00	-	170.00
NURSES	Reduce base allocation of nursing time to schools and reduce other nurses covered through the General Fund except for nurses in the Schools for Pregnant Minors. See Attachment B-3 for proposed school nursing allocations. Twenty nurse positions in the School Based Clinics will be transferred to Medi-Cal LEA funding, pending approval from the Medi-Cal LEA Collaborative. This reduction does not include nurses in support of Special Education.	\$ 12.64	113.00	-	113.00 \$	12.64	113.00	-	113.00
PUPIL SERVICES AND ATTENDANCE COUNSELORS	Elimination of General Fund pupil service and attendance counselors except for twelve counselors who are responsible for School Attendance Review Board hearings.	\$ 3.83	36.50	-	36.50 \$	3.83	36.50	-	36.50
CAMPUS AIDES	Attendance Review Board hearings. Reduction of 20% for campus aides. Remaining campus aides will be allocated based on an analysis of school needs.	\$ 3.20	-	80.00	80.00 \$	3.20	-	80.00	80.00
SCHOOL SUPERVISION	Reduce school supervision allocations to schools by 25%.	\$ 2.96	-	-	- \$	2.96	-	-	-
ASSISTANT PRINCIPAL, ELEMENTARY INSTRUCTIONAL SPECIALIST	Reduce APEIS positions from 220 to 200. Remaining positions will be allocated based on an analysis of special education needs at elementary schools.	\$ 2.28	20.00	-	20.00 \$	2.28	20.00	-	20.00
PSYCHOLOGISTS	Reduce general fund psychologists by 20%. Allocations of school psychologist time will be reduced to schools.	\$ 1.71	17.00	-	17.00 \$	1.71	17.00	-	17.00

Budget Solution	Description	2010-11 Reduction	Cert FTE	Class FTE	2010-11 Total FTE Reduction	2011-12 Reduction	Cert FTE	Class FTE	2011-12 Total FTE Reduction
PRINCIPALS	Primary Center principals at selected primary centers will be assigned to be the administrator at a nearby Early Education Center. The Primary Center and Early Education Center pairings will be based on the geographic proximity of the two sites.	\$ 1.28	14.00		14.00	\$ 1.28	14.00		14.00
FINANCIAL MANAGERS	Financial Managers, except for those at year round schools, will be placed on B-basis.	\$ 1.12	-	-	-	\$ 1.12	-	-	-
GARDENERS	Reduction of gardeners by 20%. Gardening services will administered centrally and schools will be allocated gardening time based on need.	\$ 0.57	-	-	-	\$ 0.57	-	-	-
SCHOOL SUPPORT STAFF TOTAL		\$ 149.29	680.50	1,341.93	2,022.43	\$ 149.29	680.50	1,341.93	2,022.43
TEACHERS									
K-3 TEACHERS	Increase class size by 5 in grades Kindergarten through 3. See Attachment B-3 for class size policy. Savings shown is net of reduction in K-3 class size revenue.	\$ 56.71	1,434.00	-	1,434.00	\$ 56.71	1,434.00	-	1,434.00
SPECIAL EDUCATION	Increase of class size by 2. Proposal includes reductions in teacher and associated special education assistant positions. This proposal reduces the General Fund, Unrestricted contribution to Special Education.	\$ 25.97	216.00	216.00	432.00	\$ 25.97	216.00	216.00	432.00
ARTS PROGRAM	Reduce elementary arts and music teachers by 50%. 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, for 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.	\$ 15.09	174.00	-	174.00	\$ 15.09	174.00	-	174.00
GRADES 6-8 TEACHERS	If no other alternatives are found, increase class size by 2 in grades 6-8. See Attachment B-3 for class size policy	\$ 14.57	208.00	-	208.00	\$ 14.57	208.00	-	208.00
GRADES 4-5 TEACHERS	If no other alternatives are found, increase class size by 2 in grades 4-5. See Attachment B-3 for class size policy	\$ 14.10	183.00	-	183.00	\$ 14.10	183.00	-	183.00
ADJUSTMENT TO TEACHER STAFFING RANGES	Adjust staffing tables to require schools to have five to ten more students in order to receive the next allocated position on the staffing table. For example, in order to generate 30 teachers, a middle school must have enrollment of 886 instead of 881. Average class size will be minimally impacted, as the additional students will be spread out over multiple teachers.	\$ 10.47	145.00	-	145.00	\$ 10.47	145.00	-	145.00

Budget Solution	Description	2010-11 Reduction	Cert FTE	Class FTE	2010-11 Total FTE Reduction	2011-12 Reduction	Cert FTE	Class FTE	2011-12 Total FTE Reduction
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.	\$ 9.91	141.40	-	141.40	\$ 9.91	141.40	-	141.40
DAY TO DAY TEACHER SUBSTITUTES	Reduction of substitute expenditures in recognition of a reduction in the number of teachers.	\$ 3.11	-	-	-	\$ 3.11	-	-	-
TEACHERS TOTAL		\$ 149.92	2,501.40	216.00	2,717.40	\$ 149.92	2,501.40	216.00	2,717.40
MISCELLANEOUS									
EXPEND WORKERS COMPENSATION ASSET	As the latest Workers Compensation actuarial study indicates that the District's liability has been reduced, the Second Interim Financial Report has identified that an asset exists in the fund. Staff proposes to draw down the entire asset and reduce Workers Compensation rates paid per position for 2010-11.	\$ 48.60	-	-	-	\$ -	-	-	-
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 changes in time entries after time reporting cutoff and HR master data 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 the following to reduce the net overpayment for 2010-11 1. Reduce the time required to process assignments 2. Improve time-reporting procedures 3. Adhere to policies on automatic collection of routine overpayments	\$ 12.00	-	-	-	\$ 12.00	-	-	-
CONSOLIDATION/CLOSURE OF SCHOOLS	Closure of eleven sites to be identified. Savings in personnel includes the principal, school administrative assistant, plant manager, and buildings and grounds workers.	\$ 4.40	11.00	44.00	\$ 55.00	\$ 4.40	11.00	44.00	\$ 55.00

Budget Solution	Description	2010-11 Reduction	Cert FTE	Class FTE	2010-11 Total FTE Reduction	2011-12 Reduction	Cert FTE	Class FTE	2011-12 Total FTE Reduction
FUND CAPITAL EXPENDITURES WITH COPS	Fund 2010-11 ISIS implementation costs with certificates of participation	\$ 3.75	-	-	\$ -	-	-	-	-
DELAY DIGITAL LIBRARY EXPENSE	Expenditures for the licensing of the Digital Library occur every other year. The renewal of the license will not occur until 2011-12.	\$ 2.50	-	-	\$ -	-	-	-	-
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 unallocated filming funds.	\$ 1.20	-	-	\$ -	1.20	-	-	-
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	-	-	\$ -	-	-	-	-
REDUCE UNSPENT BALANCES	Capture 50% of funds from the School Discretionary Block Grant, a one-time grant from 2006-07 provided to schools for discretionary purposes.	\$ 1.00	-	-	\$ -	-	-	-	-
DELAY IN IMPLEMENTATION	Due to various operational causes, the District will not make all reassignments related to personnel reductions by July 1, 2010. This item recognizes the fact that full-year savings from personnel reductions will not be achieved.	\$ (30.0)	-	-	\$ -	-	-	-	-
MISCELLANEOUS TOTAL		\$ 44.45	11.00	44.00	\$ 55.00	17.60	11.00	44.00	55.00
GRAND TOTAL SOLUTIONS		\$ 619.98	4,003.20	2,340.63	\$ 6,343.83	\$ 614.58	4,003.20	2,340.63	\$ 6,343.83
Remaining balance (deficit)		\$ 0.22			\$	(263.70)			

2010-11 Summary of Proposed Personnel Reductions

	FTE Reductions
Central Office Personnel Reductions	
Certificated	54.00
Classified	299.70
Total Central Office Reductions	353.70
Local Districts Personnel Reductions	
Certificated	44.30
Classified	42.10
Total Local District Reductions	86.40
Total CO & Local District Reductions	440.10
School Personnel Reductions	
<u>CERTIFICATED</u>	
<u>Teachers:</u>	
Elementary Teachers	1,807.0
Secondary Teachers	551.4
Special Education Teachers	216.0
Magnet Coordinators	38.0
Adult/ROC Teachers	315.0
Arts Education Teachers	177.0
Subtotal Teachers	3,104.40
<u>Administrators:</u>	
Principals	23.5
Assistant/Associate Principals (EEC)	227.9
APEIS	20.0
APSCS	5.0
Subtotal Administrators	276.40
<u>Others:</u>	
Counselors	165.6
Librarians	145.0
Psychologist	18.0
Nurses	139.0
PSA Counselors	36.5
Other Certificated	20.0
Subtotal Others	524.1
Total Certificated School Personnel Reductions	3,904.9

2010-11 Summary of Proposed Personnel Reductions

	FTE Reductions
<hr/>	
<u>Classified</u>	
Special Education Assistants	216.0
Clerical Support	556.0
Campus Aides	80.2
Teachers Asst/Ed Aides	166.5
Custodial/Maintenance/Gardeners	654.1
Library Aides	297.0
School Police	5.0
Other Classified	24.0
<hr/>	
<i>Total Classified School Personnel Reductions</i>	<i>1,998.8</i>
<hr/>	
<i>TOTAL PROPOSED PERSONNEL REDUCTIONS</i>	<i>6,343.8</i>

2010-11 CENTRAL OFFICE AND LOCAL DISTRICT BUDGET REDUCTIONS
(EXCLUDES CAPITAL FUNDS)
As of March 05, 2010

Division Name	Non-school FTE	2009-10 BUDGET			PROPOSED REDUCTIONS				CHANGE OF BASIS		PERSONNEL REDUCTIONS		
		Non-school All Funds Budget	GF, Tier3, Others	Total Reductions in Tool	% of Reduction	Actual GF, Tier3, Other	% of GF, Tier3, Other		Position Count	GF, Tier3, Others	Position Count	Position FTE	GF, Tier3, Others
BOARD OF EDUCATION													
BOARD SECRETARIAT	8.5	\$810,775	\$810,775	\$121,616	15%	\$121,616	15%						
	0.0	\$185,966	\$185,966	\$92,983	50%	\$92,983	50%						
* TOTAL BOARD SECRETARIAT	8.5	\$996,741	\$996,741	\$214,599	22%	\$214,599	22%		0	\$0	0	0.0	\$0
BOARD OF EDUCATION	43.2	\$3,921,807	\$3,921,807	\$588,271	15%	\$588,271	15%						
	0.0	\$705,481	\$705,481	\$352,741	50%	\$352,741	50%						
* TOTAL BOARD OF EDUCATION	43.2	\$4,627,288	\$4,627,288	\$941,012	20%	\$941,012	20%		0	\$0	0	0.0	\$0
INSPECTOR GENERAL	51.2	\$6,003,581	\$5,847,525	\$900,537	15%	\$900,537	15%						
	0.0	\$493,751	\$492,948	\$246,876	50%	\$246,876	50%						
* TOTAL INSPECTOR GENERAL	51.2	\$6,497,332	\$6,340,473	\$1,147,413	18%	\$1,147,413	18%		0	\$0	0	0.0	\$0
PERSONNEL COMMISSION	142.6	\$11,380,397	\$11,247,039	\$992,377	9%	\$925,439	8%		106	\$622,969	3	3.0	\$243,432
	0.0	\$992,344	\$992,344	\$160,453	15%	\$160,453	16%						
* TOTAL PERSONNEL COMMISSION	142.6	\$12,372,741	\$12,239,383	\$1,152,830	9%	\$1,085,892	9%		106	\$622,969	3	3.0	\$243,432
BOARD OF EDUCATION TOTAL	245.5	\$24,494,102.0	\$24,203,885.0	\$3,455,853	17%	\$3,388,915	25%		106	\$622,969	3	3.0	\$243,432
GENERAL SUPERINTENDENT	22.5	\$1,116,353	\$1,289,283	\$447,219	40%	\$447,219	35%		5.0	\$7,177.0	3.0	2.8	\$470,488.0
TOTAL GENERAL SUPERINTENDENT	22.5	\$1,116,353	\$1,289,283	\$447,219	40%	\$447,219	35%		5.0	\$7,177.0	3.0	2.8	\$470,488.0
GOVERNMENT RELATIONS	4.0	\$573,540	\$573,540	\$230,400	40%	\$230,400	40%		0	\$0	1	1.0	\$158,200
	0.0	\$140,899	\$140,899	\$15,899	11%	\$15,899	11%						
TOTAL GOVERNMENT RELATIONS	4.0	\$714,439	\$714,439	\$246,299	34%	\$246,299	34%		0	\$0	1	1.0	\$158,200
DESIGN - CHARTER SCHOOLS	36.7	\$4,340,910.0	\$4,340,910.0	\$518,307	9%	\$405,945.0	9%		1.0	\$6,824.0	4.0	3.2	\$399,121.0
	0.0	\$1,408,717	\$1,408,717	\$463,037	32%	\$454,108	32%						
TOTAL DESIGN - CHARTER SCHOOLS	36.7	\$5,749,627.0	\$5,749,627.0	\$981,344	15%	\$860,053.0	15%		1.0	\$6,824.0	4.0	3.2	\$399,121.0
COMMUNICATIONS/CLICS, TRANSLATION	58.8	\$5,683,178.0	\$5,530,758.0	\$875,464	15%	\$856,327.0	15%		20.0	\$214,403.0	7.0	6.9	\$641,924.0
	0.0	\$664,244	\$583,305	\$246,552	37%	\$246,552	42%						
TOTAL	58.8	\$6,347,422.0	\$6,114,063.0	\$1,122,016	18%	\$1,102,879.0	18%		20.0	\$214,403.0	7.0	6.9	\$641,924.0
GENERAL COUNSEL	72.8	\$9,814,307.0	\$9,632,776.0	\$555,347	10%	\$514,991.0	6%		9.0	\$149,426.0	1.0	1.0	\$230,771.0
	0.0	\$7,307,055	\$7,297,197	\$1,559,662	21%	\$1,559,662	21%						
TOTAL GENERAL COUNSEL	72.8	\$17,121,362.0	\$16,929,973.0	\$2,115,009	15%	\$2,111,153.0	12%		9.0	\$149,426.0	1.0	1.0	\$230,771.0
SPECIAL EDUCATION	232.0	\$23,479,623.0	\$23,479,623.0	\$4,697,594	20%	\$4,697,594.0	20%		101.0	\$1,265,444.0	4.0	4.0	\$397,323.0
	0.0	\$3,204,767	\$3,204,767	\$1,602,384	46%	\$1,489,321	46%						
TOTAL SPECIAL EDUCATION	232.0	\$26,684,390.0	\$26,684,390.0	\$6,299,978	23%	\$6,186,915.0	23%		101.0	\$1,265,444.0	4.0	4.0	\$397,323.0
SUPERINTENDENT TOTAL	426.8	\$60,953,558.0	\$59,720,774.0	\$11,769,530	19%	\$11,512,183	19%		136	\$1,723,274	20	18.9	\$2,297,827
OFFICE OF THE CHIEF ACADEMIC OFFICER	5.0	\$646,621.0	\$646,621.0	\$0	0%	\$0	0%		0.0	\$0	0.0	0.0	\$0
	0.0	\$2,220,366	\$2,220,366	\$563,387	25%	\$563,387	25%						
TOTAL OFFICE OF THE CHIEF ACADEMIC	5.0	\$2,866,987.0	\$2,866,987.0	\$563,387	20%	\$563,387.0	20%		0.0	\$0	0.0	0.0	\$0
LANGUAGE ACQUISITION (APOLLO ELISEL)	28.0	\$3,019,779.0	\$140,318.0	\$397,166	13%	\$140,318.0	100%		0.0	\$0	0.0	0.0	\$0
	0.0	\$2,564,943	\$182,462	\$1,282,472	50%	\$1,282,462	100%						
TOTAL LANGUAGE ACQUISITION	28.0	\$5,584,722.0	\$322,780.0	\$1,679,638	30%	\$322,780.0	100%		0.0	\$0	0.0	0.0	\$0
FEDERAL AND STATE EDUCATION	12.0	\$1,520,014.0	\$0	\$0	0%	\$0	0%		0.0	\$0	0.0	0.0	\$0
	0.0	\$913,920	\$0	\$323,901	26%	\$0	0%						
TOTAL FEDERAL AND STATE EDUCATION	12.0	\$2,433,934.0	\$0.0	\$323,901	10%	\$0.0	0%		0.0	\$0	0.0	0.0	\$0

* Specific personnel reductions to be determined
Prepared by Budget Services
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2010-11 CENTRAL OFFICE AND LOCAL DISTRICT BUDGET REDUCTIONS
(EXCLUDES CAPITAL FUNDS)
As of March 05, 2010

Division Name	2009-10 BUDGET			PROPOSED REDUCTIONS			CHANGE OF BASIS		PERSONNEL REDUCTIONS			
	Non-school FTE	Non-school All Funds Budget	Gf, Tier3, Others	Total Reductions In Tool	% of Reduction	Actual Gf, Tier3, Other	% of Gf, Tier3, Other	Position Count	Gf, Tier3, Others	Position Count	Position FTE	Gf, Tier3, Others
DATA & ACCOUNTABILITY	109.7	10,457,089.0	9,331,589.0	\$2,041,927	20%	1,673,319.0	18%	76.0	828,902.0	8.0	8.0	844,417.0
	0.0	\$3,918,799	\$3,853,265	\$853,000	22%	\$853,000	22%					
TOTAL DATA & ACCOUNTABILITY	109.7	14,375,888.0	13,184,854.0	\$2,894,927	20%	2,526,319.0	19%	76.0	828,902.0	8.0	8.0	844,417.0
ADULT & CAREER EDUCATION	78.0	6,811,657.0	6,408,775.0	\$1,362,341	20%	1,169,382.0	18%	20.0	189,219.0	13.0	11.3	1,049,565.0
	0.0	\$3,055,637	\$3,033,509	\$1,527,819	50%	\$1,527,819	50%					
TOTAL ADULT & CAREER EDUCATION	78.0	9,867,294.0	9,442,284.0	\$2,890,160	29%	2,697,201.0	29%	20.0	189,219.0	13.0	11.3	1,049,565.0
EARLY CHILDHOOD EDUCATION	11.3	1,187,791.0	331,822.0	\$277,858	23%	53,271.0	16%	2.0	18,417.0	2.0	2.0	220,200.0
	0.0	\$1,141,245	\$946,449	\$569,805	50%	\$468,893	41%					
TOTAL EARLY CHILDHOOD EDUCATION	11.3	2,329,036.0	1,278,271.0	\$847,663	36%	522,264.0	40%	2.0	18,417.0	2.0	2.0	220,200.0
BEYOND THE BELL	21.7	2,444,931.0	1,569,997.0	\$2,014,315	25%	454,039.0	29%	2.0	23,086.0	5.0	4.5	430,953.0
	0.0	\$956,949	\$238,508	\$59,076	6%	\$59,076	25%					
TOTAL BEYOND THE BELL	21.7	3,401,880.0	1,808,505.0	\$2,073,391	19%	513,115.0	28%	2.0	23,086.0	5.0	4.5	430,953.0
STUDENT HEALTH & HUMAN SERVICES	128.3	11,686,788.0	5,545,587.0	\$3,112,974	25%	1,763,554.0	32%	20.0	161,520.0	21.0	20.9	1,583,155.0
	0.9	\$1,776,424	\$796,482	\$1,335,412	42%	\$369,966	46%	0	\$0	0	0.0	\$0
TOTAL STUDENT HEALTH & HUMAN	129.2	13,463,212.0	6,342,069.0	\$4,448,386	27%	2,133,520.0	34%	20.0	161,520.0	21.0	20.9	1,583,155.0
SCHOOL FAMILY AND COMMUNITY AND	9.0	860,160.0	20,404.0	\$12,440	1%	0.0	0%	0.0	0.0	0.0	0.0	0.0
	0.0	\$836,530	\$400,099	\$50,000	6%	\$50,000	12%					
TOTAL SCHOOL FAMILY AND	9.0	1,696,690.0	420,503.0	\$62,440	4%	50,000.0	12%	0.0	0.0	0.0	0.0	0.0
STUDENT INTEGRATION	25.0	2,388,330.0	2,188,616.0	\$370,105	15%	343,721.0	16%	17.0	207,189.0	2.0	2.0	136,532.0
	0.0	\$1,654,480	\$1,654,480	\$827,240	50%	\$827,240	50%					
TOTAL STUDENT INTEGRATION	25.0	4,042,810.0	3,843,096.0	\$1,197,345	30%	1,170,961.0	30%	17.0	207,189.0	2.0	2.0	136,532.0
INSTRUCTIONAL MEDIA SERVICES	10.2	1,072,569.0	781,017.0	\$382,055	36%	236,279.0	30%	0.0	0.0	0.0	0.0	0.0
	0.0	\$2,983,339	\$2,983,339	\$244,969	8%	\$244,969	8%					
TOTAL INSTRUCTIONAL MEDIA SERVICES	10.2	4,055,908.0	3,764,356.0	\$627,024	15%	481,248.0	13%	0.0	0.0	0.0	0.0	0.0
PRE K-12 CURRICULUM SERVICES	29.4	3,095,364.0	3,093,364.0	\$978,193	32%	978,193.0	32%	3.0	31,072.0	9.0	9.0	947,121.0
	0.2	\$3,384,483	\$3,371,682	\$2,431,394	72%	\$2,431,394	72%					
TOTAL PRE K-12 CURRICULUM SERVICES	29.6	6,479,847.0	6,467,046.0	\$3,409,587	53%	3,409,587.0	53%	3.0	31,072.0	9.0	9.0	947,121.0
SECONDARY EDUCATION PROGRAMS	20.8	2,408,482.0	2,408,482.0	\$619,818	26%	619,818.0	26%	9.0	139,862.0	4.0	4.0	479,956.0
	0.0	\$3,801,525	\$3,371,931	\$1,702,007	45%	\$1,702,007	50%					
TOTAL SECONDARY EDUCATION	20.8	6,210,007.0	5,780,413.0	\$2,321,825	37%	2,321,825.0	40%	9.0	139,862.0	4.0	4.0	479,956.0
FINANCIAL SUPPORT	489.3	76,808,215.0	55,521,164.0	\$23,339,674	37%	\$16,712,207	40%	149	\$1,599,267	64	61.8	\$5,691,899
CHIEF FINANCIAL OFFICER	3.0	\$460,393	\$460,393	\$77,694	17%	\$77,694	17%	0	\$0	1	1.0	\$77,694
	0.0	\$108,644	\$108,644	\$54,322	50%	\$54,322	50%					
TOTAL CHIEF FINANCIAL OFFICER	3.0	\$569,037	\$569,037	\$132,016	23%	\$132,016	23%	0	\$0	1	1.0	\$77,694
BUDGET SERVICES & FINANCIAL	127.4	\$12,806,861	\$9,023,217	\$1,282,153	10%	\$849,652	9%	29	\$274,220	8	7.5	\$690,323
	0.0	\$1,228,684	\$1,348,905	\$614,355	50%	\$573,714	43%					
TOTAL BUDGET SERVICES & FINANCIAL	127.4	\$14,035,545	\$10,372,122	\$1,896,508	14%	\$1,423,366	14%	29	\$274,220	8	7.5	\$690,323
ACCOUNTING & DISBURSEMENTS	314.5	\$24,540,802	\$23,104,329	\$2,126,694	9%	\$1,962,996	8%	1	\$8,880	40	39.4	\$1,954,116
	0.0	\$1,933,790	\$1,901,764	\$747,648	39%	\$747,648	39%					
TOTAL ACCOUNTING & DISBURSEMENTS	314.5	\$26,474,592	\$25,006,093	\$2,874,342	11%	\$2,710,544	11%	1	\$8,880	40	39.4	\$1,954,116
FINANCIAL SUPPORT TOTAL	444.8	41,079,174.0	35,947,252.0	\$4,902,866	11%	\$4,465,926	11%	30	\$283,100	49	47.9	\$2,722,133

* Specific personnel reductions to be determined
Prepared by Budget Services
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2010-11 CENTRAL OFFICE AND LOCAL DISTRICT BUDGET REDUCTIONS
(EXCLUDES CAPITAL FUNDS)
As of March 05, 2010

Division Name	Non-school FTE	2009-10 BUDGET		PROPOSED REDUCTIONS			CHANGE OF BASIS		PERSONNEL REDUCTIONS		
		Budget	Gf, Tier3, Others	Total Reductions in Tool	% of Reduction	Actual Gf, Tier3, Other	% of Gf, Tier3, Other	Position Count	Position Count	Position FTE	Gf, Tier3, Others
OPERATIONAL SUPPORT	OFFICE OF THE CHIEF OPERATING OFFICER										
	11.0	\$1,678,081	\$1,288,533	\$272,329	16%	\$272,329	21%	1	\$20,113	1	\$244,618
	0.0	\$802,705	\$802,705	\$107,624	13%	\$107,624	13%				
TOTAL OFFICE OF THE CHIEF OPERATING	11.0	\$2,480,786	\$2,091,238	\$379,953	15%	\$379,953	18%	1	\$20,113	1	\$244,618
INFORMATION TECHNOLOGY DIVISION	341.6	\$7,173,628.0	\$3,013,576.0	\$5,000,842	13%	\$4,989,075.0	16%	96.0	\$13,212.0	47.0	\$4,075,863.0
	0.0	\$3,650,221	\$3,626,727	\$1,610,908	44%	\$1,609,665	44%				
TOTAL INFORMATION TECHNOLOGY	341.6	\$40,823,849.0	\$34,640,303.0	\$6,611,750	16%	\$6,598,740.0	19%	96.0	\$13,212.0	47.0	\$4,075,863.0
COO CENTRAL ADMINISTRATION	9.9	\$1,312,053.0	\$1,312,053.0	\$712,374	43%	\$660,033.0	43%	4.0	\$9,443.0	2.0	\$172,287.0
	0.0	\$353,961	\$353,961	\$226,130	57%	\$206,382	58%				
TOTAL COO CENTRAL ADMINISTRATION	9.9	\$1,666,014.0	\$1,666,014.0	\$948,504	46%	\$766,415.0	46%	4.0	\$9,443.0	2.0	\$172,287.0
LCW-E-LEARN, COMM & WEB SERV	21.0	\$1,836,963	\$1,836,963	\$69,330	4%	\$69,330	4%	6	\$69,330	0	\$0
	0.0	\$1,835,348	\$1,835,348	\$13,997	1%	\$13,997	1%				
TOTAL LCW-E-LEARN, COMM & WEB	21.0	\$3,672,311	\$3,672,311	\$83,327	2%	\$83,327	2%	6	\$69,330	0	\$0
ENVIRONMENTAL HEALTH & SAFETY	40.6	\$4,053,588	\$3,367,581	\$776,077	19%	\$443,621	19%	14	\$171,895	2	\$271,726
	0.0	\$2,621,453	\$1,987,402	\$559,231	21%	\$533,816	27%				
TOTAL ENVIRONMENTAL HEALTH &	40.6	\$6,675,041	\$4,354,983	\$1,335,308	20%	\$977,437	22%	14	\$171,895	2	\$271,726
TRANSPORTATION SERVICES	434.5	\$38,789,998	\$7,859,916	\$2,958,090	8%	\$2,958,090	38%	22	\$208,525	8	\$592,940
	0.0	\$3,270,473	\$3,270,473	\$1,778,921	54%	\$1,778,921	54%				
TOTAL TRANSPORTATION SERVICES	434.5	\$42,060,471	\$11,130,389	\$4,737,011	11%	\$4,737,011	43%	22	\$208,525	8	\$592,940
RISK MANAGEMENT	82.6	\$6,925,360	\$670,485	\$538,701	15%	\$523,048	33%	3	\$26,615	2	\$196,433
	0.0	\$695,072	\$60,163	\$107,000	15%	\$0	0%				
TOTAL RISK MANAGEMENT	82.6	\$7,620,432	\$730,648	\$645,701	8%	\$223,048	31%	3	\$26,615	2	\$196,433
HUMAN RESOURCES	231.8	\$2,564,906.0	\$2,019,374.0	\$2,663,605	12%	\$2,307,836.0	12%	42.0	\$2,072.0	47.0	\$2,072.0
	0.0	\$4,514,891	\$2,923,815	\$693,303	15%	\$410,697	14%				
TOTAL HUMAN RESOURCES	231.8	\$7,079,797.0	\$2,943,189.0	\$3,356,908	12%	\$2,713,533.0	12%	42.0	\$2,072.0	47.0	\$2,072.0
SCHOOL POLICE	21.0	\$1,857,247	\$1,554,925	\$197,385	0%	\$145,140	25%	3	\$0	3	\$145,140
	0.0	\$1,532,397	\$1,532,397	\$388,704	25%	\$388,704	25%				
TOTAL SCHOOL POLICE	21.0	\$3,389,644	\$3,087,322	\$586,089	11%	\$533,844	17%	3	\$0	3	\$145,140
FOOD SERVICE	285.0	\$19,630,071	\$19,630,071	\$3,828,754	18%	\$3,610,909	18%	98	\$1,182,638	31	\$2,428,271
	0.0	\$2,923,606	\$2,923,606	\$954,111	33%	\$954,111	33%				
TOTAL FOOD SERVICE	285.0	\$22,553,677	\$22,553,677	\$4,782,865	20%	\$4,565,020	20%	98	\$1,182,638	31	\$2,428,271
PROCUREMENT SERVICES	276.3	\$21,514,085	\$18,715,720	\$2,923,160	13%	\$2,573,698	14%	133	\$274,635	66	\$2,299,063
	0.0	\$5,179,286	\$5,116,345	\$611,333	12%	\$611,333	12%				
TOTAL PROCUREMENT SERVICES	276.3	\$26,693,371	\$23,832,065	\$3,534,493	12%	\$3,185,031	13%	133	\$274,635	66	\$2,299,063
OPERATIONAL SUPPORT TOTAL	1,755.3	\$84,715,393.0	\$30,702,139.0	\$27,001,909	31%	\$24,763,359	31%	422	\$2,938,478	209	\$12,503,588
FACILITIES	574.5	\$26,438,145	\$26,438,145	\$8,323,354	50%	\$8,323,354	50%	9	\$127,896	42	\$2,909,883
	0.0	\$2,007,805	\$2,007,805	\$1,003,903	50%	\$1,003,903	50%				
TOTAL FACILITIES	574.5	\$28,445,950.0	\$28,445,950.0	\$9,327,257	33%	\$9,327,257	33%	9	\$127,896	42	\$2,909,883
FACILITIES TOTAL	574.5	\$28,445,950.0	\$28,445,950.0	\$9,327,257	33%	\$9,327,257	33%	9	\$127,896	42	\$2,909,883
TOTAL - CENTRAL OFFICES	3,936.2	\$416,496,392.0	\$334,541,164.0	\$79,797,089		\$69,969,847		852	\$7,294,984	387	\$26,368,762

* Specific personnel reductions to be determined

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**2010-11 CENTRAL OFFICE AND LOCAL DISTRICT BUDGET REDUCTIONS
(EXCLUDES CAPITAL FUNDS)**

As of March 05, 2010

Division Name	Non-school FTE	2009-10 BUDGET		PROPOSED REDUCTIONS				CHANGE OF BASIS		PERSONNEL REDUCTIONS			
		Non-school Budget	GF, Tier3, Others	Total Reductions in Tool	% of Reduction	Actual GF, Tier3, Other	% of GF, Tier3, Other	Position Count	GF, Tier3, Others	Position Count	Position FTE	GF, Tier3, Others	
LOCAL DISTRICT 1	29.0	3,260,305.0	2,975,616.0	\$2,831,946	37%	1,080,841.0	36%	0.0	0.0	12.0	10.5	1,080,841.0	
	0.0	\$662,674	\$606,228	\$402,657	60%	\$400,561	66%	0.0	0.0	12.0	10.5	1,080,841.0	
TOTAL LOCAL DISTRICT 1	29.0	3,922,979.0	3,581,844.0	\$3,234,603	41%	1,481,402.0	41%	0.0	0.0	12.0	10.5	1,080,841.0	
LOCAL DISTRICT 2	29.0	3,221,827.0	2,720,427.0	\$2,056,695	32%	1,040,060.0	38%	1.0	6,463.0	12.0	10.5	1,033,597.0	
	0.0	\$570,317	\$470,589	\$291,669	50%	\$287,850	61%	1.0	6,463.0	12.0	10.5	1,033,597.0	
TOTAL LOCAL DISTRICT 2	29.0	3,792,144.0	3,191,016.0	\$2,348,364	35%	1,327,910.0	42%	1.0	6,463.0	12.0	10.5	1,033,597.0	
LOCAL DISTRICT 3	29.5	3,415,782.0	2,744,314.0	\$1,669,646	30%	1,022,880.0	37%	1.0	6,824.0	11.0	8.9	1,016,056.0	
	0.0	\$440,389	\$328,621	\$195,717	44%	\$195,717	60%	1.0	6,824.0	11.0	8.9	1,016,056.0	
TOTAL LOCAL DISTRICT 3	29.5	3,856,171.0	3,072,935.0	\$1,865,363	32%	1,218,597.0	40%	1.0	6,824.0	11.0	8.9	1,016,056.0	
LOCAL DISTRICT 4	27.3	3,219,016.0	2,707,596.0	\$1,590,324	39%	1,111,866.0	41%	0.0	0.0	13.0	11.7	1,111,866.0	
	0.0	\$915,586	\$266,329	\$118,230	12%	\$109,218	41%	0.0	0.0	13.0	11.7	1,111,866.0	
TOTAL LOCAL DISTRICT 4	27.3	4,134,602.0	2,973,925.0	\$1,708,554	33%	1,221,084.0	41%	0.0	0.0	13.0	11.7	1,111,866.0	
LOCAL DISTRICT 5	32.0	3,387,664.0	2,378,647.0	\$1,041,572	22%	755,530.0	32%	0.0	0.0	12.0	9.2	755,530.0	
	0.0	\$700,554	\$622,009	\$485,880	68%	\$478,850	77%	0.0	0.0	12.0	9.2	755,530.0	
TOTAL LOCAL DISTRICT 5	32.0	4,088,218.0	3,000,656.0	\$1,527,452	30%	1,234,380.0	41%	0.0	0.0	12.0	9.2	755,530.0	
LOCAL DISTRICT 6	30.0	3,143,740.0	2,118,651.0	\$1,244,020	36%	910,848.0	43%	0.0	0.0	14.0	11.8	910,848.0	
	0.0	\$300,400	\$187,759	\$88,301	23%	\$69,511	37%	0.0	0.0	14.0	11.8	910,848.0	
TOTAL LOCAL DISTRICT 6	30.0	3,444,140.0	2,306,410.0	\$1,332,321	35%	980,359.0	43%	0.0	0.0	14.0	11.8	910,848.0	
LOCAL DISTRICT 7	29.5	3,414,216.0	2,906,301.0	\$1,641,714	46%	1,442,509.0	50%	0.0	0.0	16.0	13.2	1,442,509.0	
	0.0	\$456,103	\$313,876	\$213,512	44%	\$200,546	64%	0.0	0.0	16.0	13.2	1,442,509.0	
TOTAL LOCAL DISTRICT 7	29.5	3,870,319.0	3,220,177.0	\$1,855,226	46%	1,643,055.0	51%	0.0	0.0	16.0	13.2	1,442,509.0	
LOCAL DISTRICT 8	34.3	3,678,718.0	2,572,094.0	\$1,679,111	0.7	1,209,177.0	47%	1.0	7,617.0	12.0	10.5	1,201,560.0	
	0.0	\$395,571	\$269,379	\$124,593	31%	\$121,997	45%	1.0	7,617.0	12.0	10.5	1,201,560.0	
TOTAL LOCAL DISTRICT 8	34.3	4,074,289.0	2,841,473.0	\$1,803,704	33%	1,331,174.0	47%	1.0	7,617.0	12.0	10.5	1,201,560.0	
TOTAL - LOCAL DISTRICTS	240.5	31,182,862.0	24,188,436.0	\$15,675,587	35%	10,437,961.0	43%	3.0	20,904.0	102.0	86.4	8,552,807.0	
GRAND TOTAL	4,176.7	447,679,754.0	358,729,600.0	\$95,472,676		\$80,407,808		855	7,315,888	489	440.1	34,921,569	

* Specific personnel reductions to be determined
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Category

Proposal

Teachers

Elementary

Increase class size for K-3 from 24:1 to 29:1, with flexibility

Increase class size in grades 4-5 (schools identified as PHBAO from 30.5:1 to 32.5:1; schools identified as Desegregated Receiver from 36:1 to 38:1)

Secondary

Increase class size by 2 for Grades 6-8 (schools identified as PHBAO from average 36.43:1 to 38.45; schools identified as Desegregated Receiver from average 40.45:1 to 42.45:1)

Eliminate 1.5% allowance for non classroom activities

Options

Teacher/Student ratio for CDS, Opportunity Schools, and Pregnant Minor increase from 20:1 to 21:1

Teacher/Student ratio for Continuation Schools increase from 27:1 to 29:1

Teacher/Student ratio for City of Angels, Independent Study increase from 27:1 to 33:1

Special Education

Increase of class size by 2

Administrators

Elementary Schools - increase initial upper range from enrollment of 1,049 to 1,199 (see page 4 for Proposed Elementary School Administrative Staffing Chart)

Elementary Schools - schools with enrollments fewer than 300 students allocated .5 FTE (see page 4 for Proposed Elementary School Administrative Staffing Chart)

Middle Schools - increase ranges for determining allocation of Assistant Principals (see page 4 for Proposed Secondary School Administrative Staffing Chart)

Senior High Schools - increase ranges for determining allocation of Assistant Principals (see page 4 for Proposed Secondary School Administrative Staffing Chart)

Options Schools - schools with enrollments fewer than 125 students allocated .5 FTE
Options Schools - schools start to earn second administrator position from 200 students.

Summary of Proposed Changes to Staffing Allocations**Category****Proposal****Counselors**

Change counselor allocation at Senior High Schools identified as PHBAO from current allocation of 550:1 to 800:1

Change counselor allocation at Senior High Schools identified as Des/Rec from current allocation of 650:1 to 1,000:1

Change counselor allocation at Middle High Schools identified as PHBAO from current allocation of 650:1 to 1,000:1

Change counselor allocation at Middle Schools identified as Des/Rec from current allocation of 750:1 to 1,100:1

Change counselor allocation at Option Schools from current allocation of 650:1 to 1,000:1

See pages 5 and 6 for counselor staffing charts.

Nurses

Change Nursing allocation from 1 day to 0.5 day for Elementary Schools, from 2 days to 1.5 days for Middle Schools and from 3 days to 1.75 days for Senior High Schools.

Eliminate All other nursing allocation.

Librarians and Library Aides

Eliminate Librarians

Eliminate Library Aides

Clerical

Eliminate transiency factor at Middle and Senior High Schools

Clerical allocations based on active enrollment, including magnet center enrollment, but excluding special education student enrollment

Allocate Modified Consent Decree resources separately

Special Education Assistants

Associated with change of special education teacher allocation

CURRENT CLERICAL STAFFING CHARTS**Elementary Clerical**

Enrollment From	Enrollment To	Number of Positions
1	499	2.0
500	999	2.5
1,000	1,199	3.0
1,200	1,399	4.0
1,400	1,599	5.0
1,600	and above	6.0

Middle Clerical

Enrollment From	Enrollment To	Number of Positions
1	200	1.0
201	500	2.0
501	800	3.0
801	1,100	4.0
1,101	1,400	5.0
1,401	1,700	6.0
1,701	2,000	7.0
2,001	2,300	8.0
2,301	2,600	9.0
2,601	2,900	10.0
2,901	3,200	10.0
3,201	and above	11.0

Senior Clerical

Enrollment From	Enrollment To	Number of Positions
1	200	1.0
201	500	2.0
501	800	3.0
801	1,100	4.0
1,101	1,400	5.0
1,401	1,700	6.0
1,701	2,000	7.0
2,001	2,300	8.0
2,301	2,600	9.0
2,601	2,900	10.0
2,901	3,200	11.0
3,201	3,500	12.0
3,501	3,800	13.0
3,801	4,100	14.0
4,101	4,400	15.0
4,401	4,700	16.0
4,701	and above	17.0

PROPOSED CLERICAL STAFFING CHARTS**Elementary Clerical**

Enrollment From	Enrollment To	Number of Positions
1	749	2.0
750	1,499	3.0
1,500	2,249	4.0
2,250	2,999	5.0
3,000	3,479	6.0
3,480	and above	7.0

Middle Clerical

Enrollment From	Enrollment To	Number of Positions
1	200	1.0
201	700	2.0
701	1,200	3.0
1,201	1,700	4.0
1,701	2,200	5.0
2,201	2,700	6.0
2,701	3,200	7.0
3,201	3,700	8.0
3,701	4,200	9.0
4,201	4,700	10.0
4,701	5,200	11.0
5,201	and above	12.0

Senior Clerical

Enrollment From	Enrollment To	Number of Positions
1	200	1.0
201	700	2.0
701	1,200	3.0
1,201	1,700	4.0
1,701	2,200	5.0
2,201	2,700	6.0
2,701	3,200	7.0
3,201	3,700	8.0
3,701	4,200	9.0
4,201	4,700	10.0
4,701	5,200	11.0
5,201	5,700	12.0
5,701	6,200	13.0
6,201	and above	14.0

ELEMENTARY SCHOOL ADMINISTRATIVE STAFFING CHART**CURRENT ELEMENTARY SCHOOL
ADMINISTRATIVE STAFFING**

Enrollment From	Enrollment To	Number of Positions
-	300	0.5
301	1,049	1.0
1,050	1,749	2.0
1,750	2,299	3.0
2,300	and above	4.0

**PROPOSED ELEMENTARY SCHOOL
ADMINISTRATIVE STAFFING**

Enrollment From	Enrollment To	Number of Positions
-	300	0.5
301	1,199	1.0
1,200	1,899	2.0
1,900	2,599	3.0
2,600	and above	4.0

SECONDARY SCHOOL ASSISTANT PRINCIPAL GENERIC STAFFING CHART

Assumes a Principal and an Assistant Principal Secondary Counseling Services (or equivalent) per Site

**CURRENT SECONDARY SCHOOL
ADMINISTRATIVE STAFFING**

Enrollment From	Enrollment To	Number of Positions
1	799	1.0
800	1,199	2.0
1,200	1,549	3.0
1,550	1,849	4.0
1,850	3,749	5.0
3,750	and above	6.0

**PROPOSED SECONDARY SCHOOL
ADMINISTRATIVE STAFFING**

Enrollment From	Enrollment To	Number of Positions
1	1,586	1.0
1,587	2,049	2.0
2,050	2,446	3.0
2,447	4,959	4.0
4,960	7,472	5.0
9,986	and above	6.0

MIDDLE SCHOOL COUNSELOR STAFFING CHART**CURRENT MIDDLE SCHOOL PHBAO
COUNSELOR STAFFING**

Enrollment From	Enrollment To	Number of Positions
-	-	-
1	650	1
651	1,300	2
1,301	1,950	3
1,951	2,600	4
2,601	3,250	5
3,251	3,900	6
3,901	4,550	7
4,551	5,200	8
5,201	5,850	9
5,851	6,500	10

**PROPOSED MIDDLE SCHOOL PHBAO
COUNSELOR STAFFING**

Enrollment From	Enrollment To	Number of Positions
-	-	-
1	1,000	1
1,001	2,000	2
2,001	3,000	3
3,001	4,000	4
4,001	5,000	5
5,001	6,000	6
6,001	7,000	7
7,001	8,000	8
8,001	9,000	9
9,001	10,000	10

**CURRENT MIDDLE SCHOOL
DESEGREGATED/RECEIVER COUNSELOR
STAFFING**

Enrollment From	Enrollment To	Number of Positions
-	-	-
1	750	1
751	1,500	2
1,501	2,250	3
2,251	3,000	4
3,001	3,750	5
3,751	4,500	6
4,501	5,250	7
5,251	6,000	8
6,001	6,750	9
6,751	7,500	10

**PROPOSED MIDDLE SCHOOL
DESEGREGATED/RECEIVER COUNSELOR
STAFFING**

Enrollment From	Enrollment To	Number of Positions
-	-	-
1	1,100	1
1,101	2,200	2
2,201	3,300	3
3,301	4,400	4
4,401	5,500	5
5,501	6,600	6
6,601	7,700	7
7,701	8,800	8
8,801	9,900	9
9,901	11,000	10

SENIOR HIGH SCHOOL COUNSELOR STAFFING CHART**CURRENT SENIOR HIGH SCHOOL PHBAO
COUNSELOR STAFFING**

Enrollment From	Enrollment To	Number of Positions
-	-	-
1	550	1
551	1,100	2
1,101	1,650	3
1,651	2,200	4
2,201	2,750	5
2,751	3,300	6
3,301	3,850	7
3,851	4,400	8
4,401	4,950	9
4,951	5,500	10

**PROPOSED SENIOR HIGH SCHOOL PHBAO
COUNSELOR STAFFING**

Enrollment From	Enrollment To	Number of Positions
-	-	-
1	800	1
801	1,600	2
1,601	2,400	3
2,401	3,200	4
3,201	4,000	5
4,001	4,800	6
4,801	5,600	7
5,601	6,400	8
6,401	7,200	9
7,201	8,000	10

**CURRENT SENIOR HIGH SCHOOL
DESEGREGATED/RECEIVER COUNSELOR
STAFFING**

Enrollment From	Enrollment To	Number of Positions
-	-	-
1	650	1
651	1,300	2
1,301	1,950	3
1,951	2,600	4
2,601	3,250	5
3,251	3,900	6
3,901	4,550	7
4,551	5,200	8
5,201	5,850	9
5,851	6,500	10

**PROPOSED SENIOR HIGH SCHOOL
DESEGREGATED/RECEIVER COUNSELOR
STAFFING**

Enrollment From	Enrollment To	Number of Positions
-	-	-
1	1,000	1
1,001	2,000	2
2,001	3,000	3
3,001	4,000	4
4,001	5,000	5
5,001	6,000	6
6,001	7,000	7
7,001	8,000	8
8,001	9,000	9
9,001	10,000	10

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: March 9, 2010

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2010

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 first interim.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Second Interim Financial Report
FY 2009 -2010

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2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,154,009,163.00	2,973,732,760.00	1,440,014,811.48	2,980,781,883.00	7,049,123.00	0.2%
2) Federal Revenue		8100-8299	1,355,080,118.00	1,060,202,837.00	488,242,004.68	856,560,360.00	(203,642,477.00)	-19.2%
3) Other State Revenue		8300-8599	1,872,334,064.00	2,018,976,532.00	835,720,213.07	1,956,421,355.00	(62,555,177.00)	-3.1%
4) Other Local Revenue		8600-8799	106,676,127.00	111,722,876.00	39,657,768.60	88,175,183.00	(23,547,693.00)	-21.1%
5) TOTAL, REVENUES			6,488,099,472.00	6,164,635,005.00	2,803,634,797.83	5,881,938,781.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,939,219,515.00	3,027,961,431.00	1,683,765,357.03	2,910,835,185.00	117,126,246.00	3.9%
2) Classified Salaries		2000-2999	888,031,627.00	951,600,661.00	529,650,283.39	921,558,191.00	30,042,470.00	3.2%
3) Employee Benefits		3000-3999	1,411,768,629.00	1,427,854,151.00	725,805,174.01	1,426,839,980.00	1,014,171.00	0.1%
4) Books and Supplies		4000-4999	514,704,591.00	526,868,397.00	111,455,148.61	293,863,469.00	233,004,928.00	44.2%
5) Services and Other Operating Expenditures		5000-5999	709,829,805.00	762,975,075.00	250,370,879.94	745,991,522.00	16,983,553.00	2.2%
6) Capital Outlay		6000-6999	37,432,448.00	79,338,975.00	6,405,282.61	22,810,924.00	56,528,051.00	71.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,587,203.00	4,832,537.00	5,205.00	2,519,766.00	2,312,771.00	47.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,451,227.00)	(18,630,525.00)	(182,094.53)	(12,700,391.00)	(5,930,134.00)	31.8%
9) TOTAL, EXPENDITURES			6,496,122,591.00	6,762,800,702.00	3,307,275,236.06	6,311,718,646.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B5)								
			(8,023,119.00)	(598,165,697.00)	(503,640,438.23)	(429,779,865.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	16,722,331.00	76,771,919.00	30,961,934.61	77,562,362.00	790,443.00	1.0%
b) Transfers Out		7600-7629	43,934,181.00	43,934,181.00	26,575,566.56	54,006,641.00	(10,072,460.00)	-22.9%
2) Other Sources/Uses								
a) Sources		8930-8979	27,113,173.00	27,113,173.00	2,057,528.14	33,154,079.00	6,040,906.00	22.3%
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)	59,950,911.00	6,443,896.19	56,709,800.00		

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,121,796.00)	(538,214,786.00)	(497,196,542.04)	(373,070,065.00)		
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	(100,554,377.00)		(100,554,377.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850,516,332.73	749,961,955.73		749,961,955.73		
d) Other Restatements		9795	(550,406,499.09)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,109,833.64	749,961,955.73		749,961,955.73		
2) Ending Balance, June 30 (E + F1e)			291,988,037.64	211,747,169.73		376,891,890.73		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,816,034.00	2,787,942.00		2,787,942.00		
Stores		9712	11,679,169.00	8,680,482.00		8,664,851.50		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	1,000.00	1,000.00		0.00		
Legally Restricted Balance		9740	138,442,996.04	77,242,996.00		223,503,098.32		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	65,375,780.00	65,375,780.00		65,375,780.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	73,573,059.00	57,558,969.73		76,342,110.55		
c) Undesignated Amount		9790				218,108.36		
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	894,729,759.00	2,050,009,567.00	(36,039,452.00)	-1.7%
Charter Schools General Purpose Entitlement - State Aid		8015	29,356,308.00	26,251,227.00	10,124,957.00	24,653,218.00	(1,598,009.00)	-6.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	3,672,373.00	3,672,373.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,413,841.00	7,420,448.00	3,760,499.05	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	7,243,042.40	9,395,278.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	758,042,133.00	778,513,908.00	413,099,307.60	833,009,882.00	54,495,974.00	7.0%
Unsecured Roll Taxes		8042	42,669,717.00	33,799,618.00	32,171,386.92	33,799,618.00	0.00	0.0%
Prior Years' Taxes		8043	71,895,285.00	73,374,241.00	85,742,843.88	60,819,056.00	(12,555,185.00)	-17.1%
Supplemental Taxes		8044	10,062,867.00	18,291,568.00	2,783,069.24	14,633,254.00	(3,658,314.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(36,303,210.00)	(2,659,941.00)	24,513,281.40	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	3,411,510.46	2,831,659.00	231,659.00	8.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	4,298,446.56	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	1,481,878,103.51	3,047,244,759.00	14,204,058.00	0.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(181,788,295.00)	(171,399,427.00)	(99,983,565.00)	(178,885,919.00)	(7,486,492.00)	4.4%
Continuation Education ADA Transfer	2200	8091	15,043,252.00	15,198,248.00	8,273,791.00	15,917,046.00	718,798.00	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	91,709,774.00	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	548,893.33	19,177,083.00	(2,671,021.00)	-12.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(71,165,379.00)	(81,156,037.00)	(42,412,185.36)	(85,639,959.00)	(4,483,922.00)	5.5%
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	2,973,732,760.00	1,440,014,811.48	2,980,781,883.00	7,049,123.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	169,279,325.00	168,236,244.00	21,232,459.33	172,688,429.00	4,452,185.00	2.6%
Special Education Discretionary Grants		8182	24,208,268.00	33,101,482.00	3,609,299.04	23,788,001.00	(9,313,481.00)	-28.1%
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	126,247.00	126,247.00	126,247.00	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	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,051,611,315.00	755,141,213.00	434,700,842.84	578,348,098.00	(176,793,115.00)	-23.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	8,065,760.00	8,014,337.00	2,752,945.86	6,832,835.00	(1,181,502.00)	-14.7%
Safe and Drug Free Schools	3700-3799	8290	5,775,380.00	6,441,965.00	1,080,773.92	4,824,504.00	(1,617,461.00)	-25.1%
JTPA / WIA	5600-5625	8290	1,029,333.00	1,390,551.00	58,963.42	1,314,089.00	(76,462.00)	-5.5%
Other Federal Revenue	All Other	8290	95,039,273.00	87,750,798.00	24,680,473.27	68,638,157.00	(19,112,641.00)	-21.8%
TOTAL, FEDERAL REVENUE			1,355,080,118.00	1,060,202,837.00	488,242,004.68	856,560,360.00	(203,642,477.00)	-19.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	2,350,000.00	2,350,000.00	986,461.00	2,350,000.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	(45,002.00)	(45,002.00)	New
Special Education Master Plan								
Current Year	6500	8311	378,693,372.00	433,180,219.00	207,846,509.97	423,973,118.00	(9,207,101.00)	-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	19,879,805.00	36,145,097.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	146,467,895.00	137,901,436.00	83,002,947.15	132,834,436.00	(5,067,000.00)	-3.7%
Spec. Ed. Transportation	7240	8311	17,526,894.00	40,140,768.00	22,077,421.00	40,140,768.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	121,286,715.00	127,053,071.00	47,904,049.66	123,914,973.00	(3,138,098.00)	-2.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	(346,530.00)	(346,530.00)	New
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)	151,474,031.00	(7,263,163.00)	-4.6%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	176,139.00	276,450.00	0.00	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	22,852,603.29	87,462,717.00	1,235,950.00	1.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,067,395.00	854,424.03	1,045,690.00	(1,021,705.00)	-49.4%
Healthy Start	6240	8590	251,278.00	1,073,623.00	598,622.23	351,687.00	(721,936.00)	-67.2%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	1,553,739.72	834,383.00	834,383.00	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	820,391,640.00	428,182,872.02	782,576,665.00	(37,814,975.00)	-4.6%
TOTAL, OTHER STATE REVENUE			1,872,334,064.00	2,018,976,532.00	835,720,213.07	1,956,421,355.00	(62,555,177.00)	-3.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	95,135.69	107,133.00	(110,867.00)	-50.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	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	4,788,123.65	8,111,000.00	(128,000.00)	-1.6%
Interest		8660	36,983,024.00	36,983,024.00	(895,429.70)	17,199,000.00	(19,784,024.00)	-53.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	145,951.69	145,952.00	20,952.00	16.8%
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	10,764,096.47	17,599,180.00	10,264,708.00	140.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	5,335.00	0.00	0.00	(5,335.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	53,347,531.00	58,389,945.00	24,759,412.89	45,012,919.00	(13,377,026.00)	-22.9%
Tuition		8710	385,000.00	385,000.00	0.00	0.00	(385,000.00)	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			106,676,127.00	111,722,876.00	39,657,768.60	88,175,183.00	(23,547,693.00)	-21.1%
TOTAL, REVENUES			6,488,099,472.00	6,164,635,005.00	2,803,634,797.83	5,881,938,781.00	(282,696,224.00)	-4.6%

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,281,670,564.00	2,331,960,269.00	1,327,795,309.96	2,262,779,803.00	69,180,466.00	3.0%
Certificated Pupil Support Salaries		1200	257,172,119.00	263,381,526.00	145,216,759.34	250,024,254.00	13,357,272.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	284,035,220.00	302,258,062.00	140,959,996.86	273,776,594.00	28,481,468.00	9.4%
Other Certificated Salaries		1900	116,341,612.00	130,361,574.00	69,793,290.87	124,254,534.00	6,107,040.00	4.7%
TOTAL, CERTIFICATED SALARIES			2,939,219,515.00	3,027,961,431.00	1,683,765,357.03	2,910,835,185.00	117,126,246.00	3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	250,773,786.00	265,159,751.00	121,833,614.62	233,226,687.00	31,933,064.00	12.0%
Classified Support Salaries		2200	316,248,872.00	311,394,408.00	178,900,476.28	319,214,447.00	(7,820,039.00)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	18,121,260.00	20,403,507.00	12,516,928.96	20,596,024.00	(192,517.00)	-0.9%
Clerical, Technical and Office Salaries		2400	223,705,905.00	257,277,016.00	171,735,592.62	270,870,161.00	(13,593,145.00)	-5.3%
Other Classified Salaries		2900	79,181,804.00	97,365,979.00	44,663,670.91	77,650,872.00	19,715,107.00	20.2%
TOTAL, CLASSIFIED SALARIES			888,031,627.00	951,600,661.00	529,650,283.39	921,558,191.00	30,042,470.00	3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	231,475,525.00	238,502,899.00	123,770,311.13	233,405,294.00	5,097,605.00	2.1%
PERS		3201-3202	101,782,485.00	96,126,815.00	33,967,749.95	99,578,226.00	(3,451,411.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	111,906,818.00	120,700,544.00	58,108,670.25	107,666,743.00	13,033,801.00	10.8%
Health and Welfare Benefits		3401-3402	565,842,549.00	574,597,620.00	312,274,695.59	621,186,216.00	(46,588,596.00)	-8.1%
Unemployment Insurance		3501-3502	11,490,356.00	12,665,301.00	6,462,183.54	11,331,012.00	1,334,289.00	10.5%
Workers' Compensation		3601-3602	109,772,260.00	102,883,917.00	54,970,403.02	97,428,251.00	5,455,666.00	5.3%
OPEB, Allocated		3701-3702	253,361,265.00	252,943,193.00	105,395,526.57	223,869,244.00	29,073,949.00	11.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,737,371.00	15,833,620.00	2,178,361.50	14,305,847.00	1,527,773.00	9.6%
Other Employee Benefits		3901-3902	9,400,000.00	13,600,242.00	28,677,272.46	18,069,147.00	(4,468,905.00)	-32.9%
TOTAL, EMPLOYEE BENEFITS			1,411,768,629.00	1,427,854,151.00	725,805,174.01	1,426,839,980.00	1,014,171.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,462,947.00	69,711,723.00	51,112,139.27	93,805,411.00	(24,093,688.00)	-34.6%
Books and Other Reference Materials		4200	1,110,581.00	3,432,744.00	499,104.55	2,525,021.00	907,723.00	26.4%
Materials and Supplies		4300	419,800,247.00	418,854,712.00	52,085,320.39	176,010,840.00	242,843,872.00	58.0%
Noncapitalized Equipment		4400	26,127,989.00	34,567,297.00	7,656,542.91	21,360,721.00	13,206,576.00	38.2%
Food		4700	202,827.00	301,921.00	102,041.49	161,476.00	140,445.00	46.5%
TOTAL, BOOKS AND SUPPLIES			514,704,591.00	526,868,397.00	111,455,148.61	293,863,469.00	233,004,928.00	44.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,056,895.00	37,955,497.00	39,697,747.61	275,029,618.00	(237,074,121.00)	-624.6%
Travel and Conferences		5200	12,885,752.00	21,658,788.00	8,823,214.39	10,585,097.00	11,073,691.00	51.1%
Dues and Memberships		5300	466,594.00	558,403.00	440,656.07	528,014.00	30,389.00	5.4%
Insurance		5400-5450	25,323,771.00	28,224,871.00	4,367,671.00	42,049,789.00	(13,824,918.00)	-49.0%
Operations and Housekeeping Services		5500	103,989,937.00	104,587,557.00	43,669,505.31	100,308,171.00	4,279,386.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,773,890.00	78,078,216.00	26,943,702.36	56,384,523.00	21,693,693.00	27.8%
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	472,142,966.00	116,265,802.01	242,155,329.00	229,987,637.00	48.7%
Communications		5900	19,249,151.00	19,768,777.00	10,162,581.19	18,950,981.00	817,796.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			709,829,805.00	762,975,075.00	250,370,879.94	745,991,522.00	16,983,553.00	2.2%

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	744,215.00	532,756.00	(4,559.00)	512.00	532,244.00	99.9%
Land Improvements		6170	80,818.00	147,523.00	335,093.20	611,235.00	(463,712.00)	-314.3%
Buildings and Improvements of Buildings		6200	22,424,310.00	36,342,494.00	4,934,551.17	9,701,471.00	26,641,023.00	73.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	11,225,155.00	12,810,998.00	1,131,989.63	2,051,104.00	10,759,894.00	84.0%
Equipment		6400	2,908,425.00	3,012,326.00	8,657.86	10,421,912.00	(7,409,586.00)	-246.0%
Equipment Replacement		6500	49,525.00	26,492,878.00	(450.25)	24,690.00	26,468,188.00	99.9%
TOTAL, CAPITAL OUTLAY			37,432,448.00	79,338,975.00	6,405,282.61	22,810,924.00	56,528,051.00	71.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	5,205.00	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	271,924.00	1,696,962.00	86.2%
Other Debt Service - Principal		7439	1,967,851.00	2,213,185.00	0.00	1,597,376.00	615,809.00	27.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,587,203.00	4,832,537.00	5,205.00	2,519,766.00	2,312,771.00	47.9%
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)	(18,630,525.00)	(182,094.53)	(12,700,391.00)	(5,930,134.00)	31.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,451,227.00)	(18,630,525.00)	(182,094.53)	(12,700,391.00)	(5,930,134.00)	31.8%
TOTAL, EXPENDITURES			6,496,122,591.00	6,762,800,702.00	3,307,275,236.06	6,311,718,646.00	451,082,056.00	6.7%

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	6,122,331.00	39,358,128.00	29,826,478.80	40,073,115.00	714,987.00	1.8%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,600,000.00	37,413,791.00	1,135,455.81	37,489,247.00	75,456.00	0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			16,722,331.00	76,771,919.00	30,961,934.61	77,562,362.00	790,443.00	1.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	517,962.00	(517,962.00)	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	12,502,275.00	(12,502,275.00)	New
Other Authorized Interfund Transfers Out		7619	43,934,181.00	43,934,181.00	26,575,566.56	40,986,404.00	2,947,777.00	6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,934,181.00	43,934,181.00	26,575,566.56	54,006,641.00	(10,072,460.00)	-22.9%
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	29,900,000.00	9,786,010.00	48.7%
Proceeds from Capital Leases		8972	1,999,183.00	1,999,183.00	0.00	1,196,551.00	(802,632.00)	-40.1%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,000,000.00	5,000,000.00	2,057,528.14	2,057,528.00	(2,942,472.00)	-58.8%
(c) TOTAL, SOURCES			27,113,173.00	27,113,173.00	2,057,528.14	33,154,079.00	6,040,906.00	22.3%
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	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)	59,950,911.00	6,443,896.19	56,709,800.00	3,241,111.00	-5.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,972,220,868.00	2,802,333,341.00	1,340,031,246.48	2,801,895,964.00	(437,377.00)	0.0%
2) Federal Revenue		8100-8299	18,118,011.00	18,118,011.00	4,443,189.61	19,398,192.00	1,280,181.00	7.1%
3) Other State Revenue		8300-8599	1,044,824,545.00	1,110,691,158.00	429,563,030.65	1,065,630,938.00	(45,060,220.00)	-4.1%
4) Other Local Revenue		8600-8799	90,294,551.00	90,298,886.00	30,956,574.43	75,013,955.00	(15,284,931.00)	-16.9%
5) TOTAL, REVENUES			4,125,457,975.00	4,021,441,396.00	1,804,994,041.17	3,961,939,049.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,816,900,211.00	1,786,108,450.00	902,568,366.49	1,681,717,790.00	104,390,660.00	5.8%
2) Classified Salaries		2000-2999	387,324,807.00	451,194,651.00	256,926,279.23	426,483,642.00	24,711,009.00	5.5%
3) Employee Benefits		3000-3999	760,745,788.00	795,412,164.00	376,180,462.08	826,134,347.00	(30,722,183.00)	-3.9%
4) Books and Supplies		4000-4999	135,578,541.00	152,001,224.00	70,421,531.38	149,674,465.00	2,326,759.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	192,604,946.00	216,092,812.00	117,930,052.28	202,575,708.00	13,517,104.00	6.3%
6) Capital Outlay		6000-6999	30,096,700.00	33,781,301.00	3,541,763.65	7,933,135.00	25,848,166.00	76.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,587,203.00	4,832,537.00	5,205.00	2,519,766.00	2,312,771.00	47.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(75,696,652.00)	(88,749,390.00)	(8,195,145.16)	(73,499,203.00)	(15,250,187.00)	17.2%
9) TOTAL, EXPENDITURES			3,252,141,544.00	3,350,673,749.00	1,719,378,514.95	3,223,539,650.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			873,316,431.00	670,767,647.00	85,615,526.22	738,399,399.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	14,600,000.00	14,600,000.00	2,036,865.46	15,576,866.00	976,866.00	6.7%
b) Transfers Out		7600-7629	43,934,181.00	43,934,181.00	26,575,566.56	54,006,641.00	(10,072,460.00)	-22.9%
2) Other Sources/Uses								
a) Sources		8930-8979	6,999,183.00	6,999,183.00	2,057,528.14	3,254,079.00	(3,745,104.00)	-53.5%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(851,745,877.74)	(792,521,743.54)	(450,051,077.14)	(807,579,802.00)	(15,058,058.46)	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(874,080,875.74)	(814,856,741.54)	(472,532,250.10)	(842,755,498.00)		

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)	(144,089,094.54)	(386,916,723.88)	(104,356,099.00)		
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	(38,790,726.00)		(38,790,726.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,569,092.27	255,778,366.27		255,778,366.27		
d) Other Restatements		9795	(167,757,245.93)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,811,846.34	255,778,366.27		255,778,366.27		
2) Ending Balance, June 30 (E + F1e)			126,047,401.60	111,689,271.73		151,422,267.27		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,816,034.00	2,787,942.00		2,787,942.00		
Stores		9712	10,482,833.00	7,484,146.00		7,484,146.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	1,000.00	1,000.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	65,375,780.00	65,375,780.00		65,375,780.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	47,271,755.00	35,940,403.73		75,556,290.91		
c) Undesignated Amount		9790				218,108.36		
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	894,729,759.00	2,050,009,567.00	(36,039,452.00)	-1.7%
Charter Schools General Purpose Entitlement - State Aid		8015	29,356,308.00	26,251,227.00	10,124,957.00	24,653,218.00	(1,598,009.00)	-6.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	3,672,373.00	3,672,373.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,413,841.00	7,420,448.00	3,760,499.05	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	7,243,042.40	9,395,278.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	758,042,133.00	778,513,908.00	413,099,307.60	833,009,882.00	54,495,974.00	7.0%
Unsecured Roll Taxes		8042	42,669,717.00	33,799,618.00	32,171,386.92	33,799,618.00	0.00	0.0%
Prior Years' Taxes		8043	71,895,285.00	73,374,241.00	85,742,843.88	60,819,056.00	(12,555,185.00)	-17.1%
Supplemental Taxes		8044	10,062,867.00	18,291,568.00	2,783,069.24	14,633,254.00	(3,658,314.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	(36,303,210.00)	(2,659,941.00)	24,513,281.40	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	3,411,510.46	2,831,659.00	231,659.00	8.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	4,298,446.56	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	1,481,878,103.51	3,047,244,759.00	14,204,058.00	0.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(181,788,295.00)	(171,399,427.00)	(99,983,565.00)	(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	548,893.33	19,177,083.00	(2,671,021.00)	-12.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(71,165,379.00)	(81,156,037.00)	(42,412,185.36)	(85,639,959.00)	(4,483,922.00)	5.5%
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	1,340,031,246.48	2,801,895,964.00	(437,377.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	4,443,189.61	19,398,192.00	1,280,181.00	7.1%
TOTAL, FEDERAL REVENUE			18,118,011.00	18,118,011.00	4,443,189.61	19,398,192.00	1,280,181.00	7.1%
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	127,053,071.00	46,753,946.66	121,129,807.00	(5,923,264.00)	-4.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	(346,530.00)	(346,530.00)	New
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)	151,474,031.00	(7,263,163.00)	-4.6%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,499,028.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	72,713,537.00	77,031,558.00	22,587,345.41	76,514,447.00	(517,111.00)	-0.7%
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	713,298,763.00	360,240,980.58	682,288,611.00	(31,010,152.00)	-4.3%
TOTAL, OTHER STATE REVENUE			1,044,824,545.00	1,110,691,158.00	429,563,030.65	1,065,630,938.00	(45,060,220.00)	-4.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

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	95,135.69	107,133.00	(110,867.00)	-50.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	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	4,788,123.65	8,111,000.00	(128,000.00)	-1.6%
Interest		8660	36,983,000.00	36,983,000.00	(897,847.52)	17,199,000.00	(19,784,000.00)	-53.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	145,951.69	145,952.00	20,952.00	16.8%
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	10,764,096.47	17,599,180.00	10,264,708.00	140.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	5,335.00	0.00	0.00	(5,335.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	37,350,979.00	37,350,979.00	16,061,114.45	31,851,691.00	(5,499,288.00)	-14.7%
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	30,956,574.43	75,013,955.00	(15,284,931.00)	-16.9%
TOTAL, REVENUES			4,125,457,975.00	4,021,441,396.00	1,804,994,041.17	3,961,939,049.00	(59,502,347.00)	-1.5%

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	1,485,206,376.00	1,442,713,243.00	749,669,452.18	1,373,105,432.00	69,607,811.00	4.8%
Certificated Pupil Support Salaries		1200	94,459,621.00	104,300,530.00	50,472,251.25	99,326,816.00	4,973,714.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	214,282,833.00	215,466,147.00	92,112,388.03	187,491,849.00	27,974,298.00	13.0%
Other Certificated Salaries		1900	22,951,381.00	23,628,530.00	10,314,275.03	21,793,693.00	1,834,837.00	7.8%
TOTAL, CERTIFICATED SALARIES			1,816,900,211.00	1,786,108,450.00	902,568,366.49	1,681,717,790.00	104,390,660.00	5.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,379,927.00	7,158,847.00	896,863.34	3,618,924.00	3,539,923.00	49.4%
Classified Support Salaries		2200	166,197,947.00	203,156,778.00	104,669,861.36	179,259,252.00	23,897,526.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	14,142,074.00	14,727,268.00	9,404,574.47	15,308,348.00	(581,080.00)	-3.9%
Clerical, Technical and Office Salaries		2400	171,969,490.00	185,138,641.00	123,164,063.17	196,528,280.00	(11,389,639.00)	-6.2%
Other Classified Salaries		2900	28,635,369.00	41,013,117.00	18,790,916.89	31,768,838.00	9,244,279.00	22.5%
TOTAL, CLASSIFIED SALARIES			387,324,807.00	451,194,651.00	256,926,279.23	426,483,642.00	24,711,009.00	5.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	145,068,306.00	142,544,688.00	63,341,408.34	137,840,012.00	4,704,676.00	3.3%
PERS		3201-3202	55,145,601.00	49,453,486.00	14,166,973.91	53,071,327.00	(3,617,841.00)	-7.3%
OASDI/Medicare/Alternative		3301-3302	50,909,369.00	55,307,585.00	30,197,750.51	53,880,213.00	1,427,372.00	2.6%
Health and Welfare Benefits		3401-3402	303,434,301.00	323,775,069.00	165,413,706.93	359,754,513.00	(35,979,444.00)	-11.1%
Unemployment Insurance		3501-3502	6,596,718.00	6,693,098.00	3,461,696.15	6,254,170.00	438,928.00	6.6%
Workers' Compensation		3601-3602	56,301,932.00	57,186,904.00	29,514,777.73	54,399,882.00	2,787,022.00	4.9%
OPEB, Allocated		3701-3702	135,304,674.00	138,671,908.00	55,907,508.93	135,579,886.00	3,092,022.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,933,529.00	8,179,184.00	2,178,361.50	7,285,462.00	893,722.00	10.9%
Other Employee Benefits		3901-3902	51,358.00	13,600,242.00	11,998,278.08	18,068,882.00	(4,468,640.00)	-32.9%
TOTAL, EMPLOYEE BENEFITS			760,745,788.00	795,412,164.00	376,180,462.08	826,134,347.00	(30,722,183.00)	-3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	67,451,947.00	69,619,802.00	51,092,950.09	82,799,860.00	(13,180,058.00)	-18.9%
Books and Other Reference Materials		4200	796,428.00	1,831,434.00	347,537.14	769,008.00	1,062,426.00	58.0%
Materials and Supplies		4300	59,141,065.00	71,686,318.00	16,217,188.57	59,342,822.00	12,343,496.00	17.2%
Noncapitalized Equipment		4400	8,177,402.00	8,851,886.00	2,763,855.58	6,762,104.00	2,089,782.00	23.6%
Food		4700	11,699.00	11,784.00	0.00	671.00	11,113.00	94.3%
TOTAL, BOOKS AND SUPPLIES			135,578,541.00	152,001,224.00	70,421,531.38	149,674,465.00	2,326,759.00	1.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	8,500.00	10,132,118.37	18,902,254.00	(18,893,754.00)	#####
Travel and Conferences		5200	2,337,951.00	4,772,309.00	5,492,423.05	2,256,959.00	2,515,350.00	52.7%
Dues and Memberships		5300	444,355.00	372,576.00	330,768.90	389,551.00	(16,975.00)	-4.6%
Insurance		5400-5450	25,323,771.00	28,224,871.00	4,367,671.00	42,049,789.00	(13,824,918.00)	-49.0%
Operations and Housekeeping Services		5500	101,419,298.00	102,019,298.00	42,668,789.00	98,336,022.00	3,683,276.00	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,941,315.00	40,502,059.00	19,389,898.44	36,610,385.00	3,891,674.00	9.6%
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	128,602,076.00	25,827,990.25	100,563,638.00	28,038,438.00	21.8%
Communications		5900	17,454,474.00	18,079,979.00	9,720,393.27	17,100,366.00	979,613.00	5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,604,946.00	216,092,812.00	117,930,052.28	202,575,708.00	13,517,104.00	6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	378,215.00	166,756.00	(4,559.00)	512.00	166,244.00	99.7%
Land Improvements		6170	79,818.00	100,815.00	267,172.67	365,502.00	(264,687.00)	-262.5%
Buildings and Improvements of Buildings		6200	16,568,620.00	18,792,299.00	2,179,249.46	5,284,763.00	13,507,536.00	71.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	11,220,983.00	12,806,826.00	1,131,989.63	2,051,104.00	10,755,722.00	84.0%
Equipment		6400	1,815,340.00	1,740,066.00	(31,638.86)	226,352.00	1,513,714.00	87.0%
Equipment Replacement		6500	33,724.00	174,539.00	(450.25)	4,902.00	169,637.00	97.2%
TOTAL, CAPITAL OUTLAY			30,096,700.00	33,781,301.00	3,541,763.65	7,933,135.00	25,848,166.00	76.5%
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	5,205.00	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	271,924.00	1,696,962.00	86.2%
Other Debt Service - Principal		7439	1,967,851.00	2,213,185.00	0.00	1,597,376.00	615,809.00	27.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,587,203.00	4,832,537.00	5,205.00	2,519,766.00	2,312,771.00	47.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(66,245,425.00)	(70,118,865.00)	(8,013,050.63)	(60,798,812.00)	(9,320,053.00)	13.3%
Transfers of Indirect Costs - Interfund		7350	(9,451,227.00)	(18,630,525.00)	(182,094.53)	(12,700,391.00)	(5,930,134.00)	31.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(75,696,652.00)	(88,749,390.00)	(8,195,145.16)	(73,499,203.00)	(15,250,187.00)	17.2%
TOTAL, EXPENDITURES			3,252,141,544.00	3,350,673,749.00	1,719,378,514.95	3,223,539,650.00	127,134,099.00	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	4,000,000.00	4,000,000.00	901,409.65	4,901,410.00	901,410.00	22.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,600,000.00	10,600,000.00	1,135,455.81	10,675,456.00	75,456.00	0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			14,600,000.00	14,600,000.00	2,036,865.46	15,576,866.00	976,866.00	6.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	517,962.00	(517,962.00)	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	12,502,275.00	(12,502,275.00)	New
Other Authorized Interfund Transfers Out		7619	43,934,181.00	43,934,181.00	26,575,566.56	40,986,404.00	2,947,777.00	6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,934,181.00	43,934,181.00	26,575,566.56	54,006,641.00	(10,072,460.00)	-22.9%
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	2,057,528.14	2,057,528.00	(2,942,472.00)	-58.8%
(c) TOTAL, SOURCES			6,999,183.00	6,999,183.00	2,057,528.14	3,254,079.00	(3,745,104.00)	-53.5%
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)	(800,151,908.54)	(450,051,077.14)	(815,209,967.00)	(15,058,058.46)	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	(605,773.14)	7,630,165.00	0.00	7,630,165.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			(851,745,877.74)	(792,521,743.54)	(450,051,077.14)	(807,579,802.00)	(15,058,058.46)	1.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(874,080,875.74)	(814,856,741.54)	(472,532,250.10)	(842,755,498.00)	(27,898,756.46)	3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	181,788,295.00	171,399,419.00	99,983,565.00	178,885,919.00	7,486,500.00	4.4%
2) Federal Revenue		8100-8299	1,336,962,107.00	1,042,084,826.00	483,798,815.07	837,162,168.00	(204,922,658.00)	-19.7%
3) Other State Revenue		8300-8599	827,509,519.00	908,285,374.00	406,157,182.42	890,790,417.00	(17,494,957.00)	-1.9%
4) Other Local Revenue		8600-8799	16,381,576.00	21,423,990.00	8,701,194.17	13,161,228.00	(8,262,762.00)	-38.6%
5) TOTAL, REVENUES			2,362,641,497.00	2,143,193,609.00	998,640,756.66	1,919,999,732.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,122,319,304.00	1,241,852,981.00	781,196,990.54	1,229,117,395.00	12,735,586.00	1.0%
2) Classified Salaries		2000-2999	500,706,820.00	500,406,010.00	272,724,004.16	495,074,549.00	5,331,461.00	1.1%
3) Employee Benefits		3000-3999	651,022,841.00	632,441,987.00	349,624,711.93	600,705,633.00	31,736,354.00	5.0%
4) Books and Supplies		4000-4999	379,126,050.00	374,867,173.00	41,033,617.23	144,189,004.00	230,678,169.00	61.5%
5) Services and Other Operating Expenditures		5000-5999	517,224,859.00	546,882,263.00	132,440,827.66	543,415,814.00	3,466,449.00	0.6%
6) Capital Outlay		6000-6999	7,335,748.00	45,557,674.00	2,863,518.96	14,877,789.00	30,679,885.00	67.3%
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	70,118,865.00	8,013,050.63	60,798,812.00	9,320,053.00	13.3%
9) TOTAL, EXPENDITURES			3,243,981,047.00	3,412,126,953.00	1,587,896,721.11	3,088,178,996.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(881,339,550.00)	(1,268,933,344.00)	(589,255,964.45)	(1,168,179,264.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,122,331.00	62,171,919.00	28,925,069.15	61,985,496.00	(186,423.00)	-0.3%
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	29,900,000.00	9,786,010.00	48.7%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	851,745,877.74	792,521,743.54	450,051,077.14	807,579,802.00	15,058,058.46	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			873,982,198.74	874,807,652.54	478,976,146.29	899,465,298.00		

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)	(394,125,691.46)	(110,279,818.16)	(268,713,966.00)		
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	(61,763,651.00)		(61,763,651.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			555,947,240.46	494,183,589.46		494,183,589.46		
d) Other Restatements		9795	(382,649,253.16)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,297,987.30	494,183,589.46		494,183,589.46		
2) Ending Balance, June 30 (E + F1e)			165,940,636.04	100,057,898.00		225,469,623.46		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,196,336.00	1,196,336.00		1,180,705.50		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	138,442,996.04	77,242,996.00		223,503,098.32		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	26,301,304.00	21,618,566.00		785,819.64		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	15,198,248.00	8,273,791.00	15,917,046.00	718,798.00	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	91,709,774.00	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	171,399,419.00	99,983,565.00	178,885,919.00	7,486,500.00	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	21,232,459.33	172,688,429.00	4,452,185.00	2.6%
Special Education Discretionary Grants		8182	24,208,268.00	33,101,482.00	3,609,299.04	23,788,001.00	(9,313,481.00)	-28.1%
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	126,247.00	126,247.00	126,247.00	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	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,051,611,315.00	755,141,213.00	434,700,842.84	578,348,098.00	(176,793,115.00)	-23.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	8,065,760.00	8,014,337.00	2,752,945.86	6,832,835.00	(1,181,502.00)	-14.7%
Safe and Drug Free Schools	3700-3799	8290	5,775,380.00	6,441,965.00	1,080,773.92	4,824,504.00	(1,617,461.00)	-25.1%
JTPA / WIA	5600-5625	8290	1,029,333.00	1,390,551.00	58,963.42	1,314,089.00	(76,462.00)	-5.5%
Other Federal Revenue	All Other	8290	76,921,262.00	69,632,787.00	20,237,283.66	49,239,965.00	(20,392,822.00)	-29.3%
TOTAL, FEDERAL REVENUE			1,336,962,107.00	1,042,084,826.00	483,798,815.07	837,162,168.00	(204,922,658.00)	-19.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	2,350,000.00	2,350,000.00	986,461.00	2,350,000.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	(45,002.00)	(45,002.00)	New
Special Education Master Plan								
Current Year	6500	8311	378,693,372.00	433,180,219.00	207,846,509.97	423,973,118.00	(9,207,101.00)	-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	19,879,805.00	36,145,097.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	146,467,895.00	137,901,436.00	83,002,947.15	132,834,436.00	(5,067,000.00)	-3.7%
Spec. Ed. Transportation	7240	8311	17,526,894.00	40,140,768.00	22,077,421.00	40,140,768.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	1,150,103.00	2,785,166.00	2,785,166.00	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 Materi		8560	7,639,709.00	9,195,209.00	265,257.88	10,948,270.00	1,753,061.00	19.1%
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	2,067,395.00	854,424.03	1,045,690.00	(1,021,705.00)	-49.4%
Healthy Start	6240	8590	251,278.00	1,073,623.00	598,622.23	351,687.00	(721,936.00)	-67.2%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	1,553,739.72	834,383.00	834,383.00	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	107,092,877.00	67,941,891.44	100,288,054.00	(6,804,823.00)	-6.4%
TOTAL, OTHER STATE REVENUE			827,509,519.00	908,285,374.00	406,157,182.42	890,790,417.00	17,494,957.00	-1.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

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	2,417.82	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	8,698,298.44	13,161,228.00	(7,877,738.00)	-37.4%
Tuition		8710	385,000.00	385,000.00	0.00	0.00	(385,000.00)	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,381,576.00	21,423,990.00	8,701,194.17	13,161,228.00	(8,262,762.00)	-38.6%
TOTAL, REVENUES			2,362,641,497.00	2,143,193,609.00	998,640,756.66	1,919,999,732.00	(223,193,877.00)	-10.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	796,464,188.00	889,247,026.00	578,125,857.78	889,674,371.00	(427,345.00)	0.0%
Certificated Pupil Support Salaries		1200	162,712,498.00	159,080,996.00	94,744,508.09	150,697,438.00	8,383,558.00	5.3%
Certificated Supervisors' and Administrators' Salaries		1300	69,752,387.00	86,791,915.00	48,847,608.83	86,284,745.00	507,170.00	0.6%
Other Certificated Salaries		1900	93,390,231.00	106,733,044.00	59,479,015.84	102,460,841.00	4,272,203.00	4.0%
TOTAL, CERTIFICATED SALARIES			1,122,319,304.00	1,241,852,981.00	781,196,990.54	1,229,117,395.00	12,735,586.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	244,393,859.00	258,000,904.00	120,936,751.28	229,607,763.00	28,393,141.00	11.0%
Classified Support Salaries		2200	150,050,925.00	108,237,630.00	74,230,614.92	139,955,195.00	(31,717,565.00)	-29.3%
Classified Supervisors' and Administrators' Salaries		2300	3,979,186.00	5,676,239.00	3,112,354.49	5,287,676.00	388,563.00	6.8%
Clerical, Technical and Office Salaries		2400	51,736,415.00	72,138,375.00	48,571,529.45	74,341,881.00	(2,203,506.00)	-3.1%
Other Classified Salaries		2900	50,546,435.00	56,352,862.00	25,872,754.02	45,882,034.00	10,470,828.00	18.6%
TOTAL, CLASSIFIED SALARIES			500,706,820.00	500,406,010.00	272,724,004.16	495,074,549.00	5,331,461.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,407,219.00	95,958,211.00	60,428,902.79	95,565,282.00	392,929.00	0.4%
PERS		3201-3202	46,636,884.00	46,673,329.00	19,800,776.04	46,506,899.00	166,430.00	0.4%
OASDI/Medicare/Alternative		3301-3302	60,997,449.00	65,392,959.00	27,910,919.74	53,786,530.00	11,606,429.00	17.7%
Health and Welfare Benefits		3401-3402	262,408,248.00	250,822,551.00	146,860,988.66	261,431,703.00	(10,609,152.00)	-4.2%
Unemployment Insurance		3501-3502	4,893,638.00	5,972,203.00	3,000,487.39	5,076,842.00	895,361.00	15.0%
Workers' Compensation		3601-3602	53,470,328.00	45,697,013.00	25,455,625.29	43,028,369.00	2,668,644.00	5.8%
OPEB, Allocated		3701-3702	118,056,591.00	114,271,285.00	49,488,017.64	88,289,358.00	25,981,927.00	22.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,803,842.00	7,654,436.00	0.00	7,020,385.00	634,051.00	8.3%
Other Employee Benefits		3901-3902	9,348,642.00	0.00	16,678,994.38	265.00	(265.00)	New
TOTAL, EMPLOYEE BENEFITS			651,022,841.00	632,441,987.00	349,624,711.93	600,705,633.00	31,736,354.00	5.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,000.00	91,921.00	19,189.18	11,005,551.00	(10,913,630.00)	-11872.8%
Books and Other Reference Materials		4200	314,153.00	1,601,310.00	151,567.41	1,756,013.00	(154,703.00)	-9.7%
Materials and Supplies		4300	360,659,182.00	347,168,394.00	35,868,131.82	116,668,018.00	230,500,376.00	66.4%
Noncapitalized Equipment		4400	17,950,587.00	25,715,411.00	4,892,687.33	14,598,617.00	11,116,794.00	43.2%
Food		4700	191,128.00	290,137.00	102,041.49	160,805.00	129,332.00	44.6%
TOTAL, BOOKS AND SUPPLIES			379,126,050.00	374,867,173.00	41,033,617.23	144,189,004.00	230,678,169.00	61.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,056,895.00	37,946,997.00	29,565,629.24	256,127,364.00	(218,180,367.00)	-575.0%
Travel and Conferences		5200	10,547,801.00	16,886,479.00	3,330,791.34	8,328,138.00	8,558,341.00	50.7%
Dues and Memberships		5300	22,239.00	185,827.00	109,887.17	138,463.00	47,364.00	25.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,570,639.00	2,568,259.00	1,000,716.31	1,972,149.00	596,110.00	23.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,832,575.00	37,576,157.00	7,553,803.92	19,774,138.00	17,802,019.00	47.4%
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	343,540,890.00	90,437,811.76	141,591,691.00	201,949,199.00	58.8%
Communications		5900	1,794,677.00	1,688,798.00	442,187.92	1,850,615.00	(161,817.00)	-9.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			517,224,859.00	546,882,263.00	132,440,827.66	543,415,814.00	3,466,449.00	0.6%

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)
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	46,708.00	67,920.53	245,733.00	(199,025.00)	-426.1%
Buildings and Improvements of Buildings		6200	5,855,690.00	17,550,195.00	2,755,301.71	4,416,708.00	13,133,487.00	74.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	4,172.00	4,172.00	0.00	0.00	4,172.00	100.0%
Equipment		6400	1,093,085.00	1,272,260.00	40,296.72	10,195,560.00	(8,923,300.00)	-701.4%
Equipment Replacement		6500	15,801.00	26,318,339.00	0.00	19,788.00	26,298,551.00	99.9%
TOTAL, CAPITAL OUTLAY			7,335,748.00	45,557,674.00	2,863,518.96	14,877,789.00	30,679,885.00	67.3%
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	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	70,118,865.00	8,013,050.63	60,798,812.00	9,320,053.00	13.3%
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	70,118,865.00	8,013,050.63	60,798,812.00	9,320,053.00	13.3%
TOTAL, EXPENDITURES			3,243,981,047.00	3,412,126,953.00	1,587,896,721.11	3,088,178,996.00	323,947,957.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,122,331.00	35,358,128.00	28,925,069.15	35,171,705.00	(186,423.00)	-0.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	26,813,791.00	0.00	26,813,791.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,122,331.00	62,171,919.00	28,925,069.15	61,985,496.00	(186,423.00)	-0.3%
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	29,900,000.00	9,786,010.00	48.7%
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	29,900,000.00	9,786,010.00	48.7%
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	800,151,908.54	450,051,077.14	815,209,967.00	15,058,058.46	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	605,773.14	(7,630,165.00)	0.00	(7,630,165.00)	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			851,745,877.74	792,521,743.54	450,051,077.14	807,579,802.00	15,058,058.46	1.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			873,982,198.74	874,807,652.54	478,976,146.29	899,465,298.00	(24,657,645.46)	2.8%

**GENERAL FUND
SECOND INTERIM FINANCIAL REPORT
FY 2009-10**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The \$7.0 million projected higher revenue limit is mainly due to adjustments in ADA. For the current year, the net shift in ADA between the District and the charter schools is lower than was estimated in the budget resulting to a higher revenue limit ADA. Data related to the transferred students was updated based on norm enrollment which was not available at the time the budget was adopted. The higher ADA accounts for \$6.9 million of the increase. Prior year adjustments due to corrections in the annual ADA, adds \$3.6 million to the revenues. The increases are partially offset by the decrease in the other revenue limit items of \$1.9 million and charter schools general purpose block grant of \$1.6 million.
- A-2 Federal revenues are projected to be \$203.6 million lower than budgeted mainly due to \$201.0 million lower expenditures in specially funded programs (SFP), \$13.0 million in unimplemented grants as of January 31, 2010, offset by an increase of \$7.0 million in medical billing option and 3.4 million net increase in other federal revenues.
- A-3 State revenues are anticipated to be \$62.6 million less than the budget mainly because of the recouped funding in select categorical programs as follows: \$7.7 million in CSR Grade 9 & 11, \$16.7 million in Middle & HS supplemental counseling program, \$2.2 million in School Safety and Violence Prevention, \$ 3.6 million in Arts and Music Block Grant, and \$4.8 million in Math and Reading professional development. The other differences are due to \$4.2 million lower estimated entitlement in ROCP, \$9.4 million lower estimated Special Education entitlement; lower expenditures of \$14.4 million in specially funded programs, and various estimated net increase in the other state revenues of \$0.4 million.
- A-4 The \$23.5 million decrease in Other Local Revenues is due to \$19.8 million lower interest income, \$6.8 million lower miscellaneous income, \$1.8 million lesser donations, \$5.5 million unimplemented specially funded grants, \$2.3 million and lesser spending in specially funded programs. The decreases are partially offset by \$11.5 higher other fees and contracts, and various net increases of \$1.2 million.

Expenditures

- B-1 The projected under-expenditure in Certificated Salaries is primarily due to decreased projected spending for teachers, supervisors, school administrators and guidance and welfare salaries in regular programs, as well as decreased spending in SFP programs. The projected underspending in SFP programs will be carried over to FY 2010-2011.

Continued

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

Other Financing Sources/Uses

- D-1a The \$0.8 million increase in the Interfund Transfers In represents primarily due to transfer from Capital Services fund to reimburse General fund for overpayment of interest of certificate of participation (COPS).
- D-1b The projected increase in Transfers Out is primarily due to increased projected encroachment from Cafeteria Fund.
- D-2a The \$6.0 million higher Other Financing Sources is due mainly to an increase of COPS proceeds for ISIS and bus replacements.

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	400,940.08	4,025.12	1%
2. Special Education	20,033.35	20,017.52	19,406.72	19,951.49	(66.03)	0%
HIGH SCHOOL						
3. General Education	151,921.39	156,776.36	151,860.48	154,360.29	(2,416.07)	-2%
4. Special Education	11,793.77	11,414.88	10,813.42	11,108.00	(306.88)	-3%
COUNTY SUPPLEMENT						
5. County Community Schools	108.48	101.26	117.38	117.38	16.12	16%
6. Special Education	0.00	1.35	2.20	2.20	0.85	63%
7. TOTAL, K-12 ADA	587,743.65	585,226.33	569,807.34	586,479.44	1,253.11	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	0.00	0.00	(23,964.02)	-100%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	8,358.91	8,506.41	0.00	0.00	(8,506.41)	-100%
11. Adults Enrolled, State Apportioned	70,734.90	68,577.03	0.00	0.00	(68,577.03)	-100%
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	0.00	0.00	(25.53)	-100%
13. TOTAL, CLASSES FOR ADULTS	79,137.00	77,108.97	0.00	0.00	(77,108.97)	-100%
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	569,807.34	586,479.44	(99,819.88)	-15%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	7,878,625.00	7,807,797.00	0.00	0.00	(7,807,797.00)	-100%
17. High School	6,441,709.00	6,512,537.00	0.00	0.00	(6,512,537.00)	-100%
18. TOTAL, SUPPLEMENTAL HOURS	14,320,334.00	14,320,334.00	0.00	0.00	(14,320,334.00)	-100%

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	0.00	0.00	(220.28)	-100%
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	0.00	0.00	(1,370.74)	-100%
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	5,302.75	5,302.75	80.09	2%
b. All Other Block Grant Funded Charters	57,788.79	59,104.73	59,017.04	59,017.04	(87.69)	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	64,319.79	(7.60)	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	3,910,820.00	3,298,319.00	0.00	0.00	(3,298,319.00)	-100%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
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	262.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,386.56	6,386.56	6,387.56
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	6,387.56
b. Revenue Limit ADA	0033	591,214.88	590,448.99	591,782.19
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,775,829,304.01	3,770,937,901.57	3,780,044,245.56
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	22,048,963.00	22,048,963.00	19,983,635.00
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	3,813,304,708.56
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	3,113,372,629.30
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	11,190,735.00	11,190,735.00	11,048,401.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	25,624,942.00	25,706,824.00	22,887,865.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	3,858,720.00	3,858,720.00	3,710,782.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(10,575,487.00)	(10,657,369.00)	(8,128,682.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,115,599,609.14	3,096,966,496.25	3,105,243,947.30

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	2,831,659.00
28. Less: Charter Schools In-lieu Taxes	0595	80,931,838.00	90,926,120.00	95,895,614.78
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	775,517,851.00	829,814,335.00	873,013,986.22
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	21,911,099.00	29,366,898.00	31,070,919.00
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	2,201,159,042.08
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	568,336.00	534,722.00	612,056.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(151,201,525.00)	(150,537,419.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(568,336.00)	(151,736,247.00)	(151,149,475.00)
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	2,050,009,567.08

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	3,591,369.00	3,079,084.00	3,079,057.00
44. California High School Exit Exam	9002	37,920,451.00	40,613,739.00	40,675,413.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	13,401,398.00	13,910,385.00	13,920,954.00
46. Apprenticeship Funding	0570	2,639,369.00	2,618,641.00	2,618,641.00
47. Community Day School Additional Funding	9007	3,043,819.00	3,105,268.00	2,785,166.00

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND 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 of 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.

	2nd Interim	1st Interim	Increase (Decrease)
Prior Year P-2 ADA (includes annual Ext. Yr Sp. Ed. ADA)	589,292.43	589,292.43	0.00
Net shift from PY District ADA to CY Charter ADA	7,381.00	8,127.95	(746.95)
Total PY P-2 ADA	581,911.43	581,164.48	746.95
Annual ADA	4,568.01	4,551.04	16.97
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	5,302.75	5,222.66	80.09
Revenue Limit ADA	591,782.19	590,938.18	844.01

Base Revenue Limit Per ADA

The second interim reflects the COLA of \$262 that was published in the first principal apportionment (P1) resulting in a slight increase in the deficated base revenue limit per ADA.

	2nd Interim	1st Interim	Increase (Decrease)
Base Revenue Limit per ADA (prior year)	\$ 6,125.56	\$ 6,125.56	\$ -
Statutory COLA (4.25%)	\$ 262.00	\$ 261.00	\$ 1.00
Equalization	\$ -	\$ -	\$ -
Total Base Revenue Limit per ADA before Deficit	\$ 6,387.56	\$ 6,386.56	\$ 1.00
Deficit (18.355%)	\$ (1,172.44)	\$ (1,172.25)	\$ (0.19)
Total Base Revenue Limit per ADA, Deficited	\$ 5,215.12	\$ 5,214.31	\$ 0.81

The revenue limit per ADA reduction is also based on the slightly higher rate of \$252.99 that was provided in the P1 apportionment. This is equivalent to a total \$150,537,419 reduction in the District's revenue limit.

Local Property Taxes

Local property taxes are based on the 2009-10 First Principal Taxes report.

Special Education

The AB 602 funding model is used in the calculation of the Special Education base entitlement with zero COLA and a \$7.71 per ADA supplement to base.

The 2009-10 actual grant award for the Federal IDEA PL 94-142 local assistance grant is \$123,634,568. This is reduced by the estimated share of the fiscally independent charter schools of \$10,615,000.

American Recovery and Reinvestment Act (ARRA) Funding

Projections for the ARRA Title 1, ARRA IDEA and Other ARRA Programs are based on the grant awards and the projected expenditures for this fiscal year. The revenue for the State Fiscal Stabilization Fund (SFSF) was recognized in fiscal year 2008-09.

Other Federal Revenues (8290)

Estimates are based on known grants, entitlements, funding schedules or actual apportionments as of January 31, 2010. For federal grants subject to deferred revenues, the historical trend of expenditures were also considered in arriving at the estimates.

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

Categorical Programs Associated with the Revenue Limit

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

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

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

Current SACS Resource**	Former SACS Resource for SBX3 4 flexible programs**	Program	Audit Adjustment (Decrease in A/R & Beginning Balance, Increase in 2009-10 Revenues)	Recouped amount that will be backfilled by SFSF
0000		Apport Sum Sch-Rem	1,804,419	
0000**	6350	ROC/P	4,450,855	
0000**	7080	7-12 Counseling	17,602,116	(16,664,654)
6286		English Language Acquisition	7,491,622	
6500		L/A Special Education Apportionments	54,272,029	
0000**	6405	School Safety	4,441,846	(2,152,091)
0000**	1200	High School Class Size Reduction	6,886,998	(7,739,798)
0000**	6760	Arts & Music Block Grant	3,604,492	(3,604,492)
0000**	7294	Math & Reading PD		(2,307,895)
0000**	7296	Math & Reading PD - EL		(2,514,898)
0000**	7392	Teacher Credentialing Block Grant		(5,980,260)
		Total	100,554,377	(40,964,088)

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 second interim remains at the \$158.7 million level estimated in Budget and in the 1st interim. There is an anticipated prior year adjustment of \$7.3 million resulting from the submission of a revised CSR K-3 report for 2008-09.

Morgan Hart 9th Grade

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

Lottery Revenues

Lottery revenues are calculated based on the following:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	697,362.42	\$ 110.00	\$ 76,709,866
Restricted	697,362.42	\$ 13.00	\$ 9,065,711
Total			\$ 85,775,577

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

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND 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 January 31, 2010. The estimates also reflect the FY 2009-10 funding reductions where applicable.

TAX AND REVENUE ANTICIPATION NOTES (TRANs)

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

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2009-10 are based on actual expenditures through January 31, 2010, and the remaining five 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. Four furlough days are included in the projections for bargaining units that have already agreed to take them.

EMPLOYEE BENEFITS

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

Employee statutory benefit rates are as follows:

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

**LOS ANGELES UNIFIED SCHOOL DISTRICT
SECOND 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 \$141,629,581, while total maintenance expenditures are projected to be \$142,299,226.

CERTIFICATES OF PARTICIPATION (COPs)

\$29,560,976 in COPs are expected to be issued or refinanced in the current fiscal year. This amount is for costs of issuance as well as project expenditures. COPs proceeds projected to be spent in the fiscal year include \$1,231,955 for costs of issuance and \$12,095,773 for project expenditures. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$29,786,403 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$376.9 million, which is \$373.1 million lower than the audited ending balance in fiscal year 2008-09. The deficit spending is mainly attributed to lower revenues in fiscal year 2009-10 resulting from the \$252.99 per ADA revenue limit reduction, higher revenue limit deficit factor combined with declining enrollment, further reduction in other state apportionments, and recoupment of select categorical programs funding.

ACTUALS THROUGH THE MONTH OF		Object	July	August	September	October	November	December
(Enter Month Name):		January						
A. BEGINNING CASH	9110		508,325,000.00	779,096,000.00	1,337,818,000.00	1,152,774,000.00	1,333,487,000.00	1,187,558,000.00
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes	8020-8079		26,920,000.00	47,470,000.00	3,000.00		43,130,000.00	351,710,000.00
Principal Apportionment	8010-8019		450,966,000.00		195,003,000.00	264,710,000.00	97,699,000.00	284,867,000.00
Miscellaneous Funds	8080-8099			(3,810,000.00)	(3,190,000.00)	(18,007,000.00)	(5,040,000.00)	
Federal Revenue	8100-8299		199,076,000.00	162,980,000.00	13,991,000.00	111,921,000.00	153,482,000.00	67,051,000.00
Other State Revenue	8300-8599		229,077,000.00	56,682,000.00	123,396,000.00	315,421,000.00	108,862,000.00	164,753,000.00
Other Local Revenue	8600-8799		4,478,000.00	4,811,000.00	2,425,000.00	3,947,000.00	5,939,000.00	7,490,000.00
Interfund Transfers In	8910-8929							(20,000,000.00)
All Other Financing Sources	8930-8979			1,060,000.00				93,000.00
Other Receipts/Non-Revenue			269,151,000.00	1,006,166,000.00	251,667,000.00	323,650,000.00	176,476,000.00	305,858,000.00
TOTAL RECEIPTS			1,179,668,000.00	1,275,359,000.00	583,295,000.00	1,001,642,000.00	580,548,000.00	1,161,822,000.00
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		474,309,000.00	419,719,000.00	446,075,000.00	471,497,000.00	465,748,000.00	468,427,000.00
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	125,596,000.00	138,094,000.00
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	250,000.00	2,105,000.00
All Other Financing Uses	7630-7699							
Other Disbursements/								
Non Expenditures			181,146,000.00	183,572,000.00	176,448,000.00	208,399,000.00	134,883,000.00	242,281,000.00
TOTAL DISBURSEMENTS			908,897,000.00	716,637,000.00	768,339,000.00	820,929,000.00	726,477,000.00	850,907,000.00
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)			270,771,000.00	558,722,000.00	(185,044,000.00)	180,713,000.00	(145,929,000.00)	310,915,000.00
F. ENDING CASH (A + E)			779,096,000.00	1,337,818,000.00	1,152,774,000.00	1,333,487,000.00	1,187,558,000.00	1,498,473,000.00
G. ENDING CASH, PLUS ACCRUALS								

ACTUALS THROUGH THE MONTH OF							
Object	January	February	March	April	May	June	Accruals
(Enter Month Name):							
A. BEGINNING CASH	January 9110	1,498,473,000.00	1,334,506,000.00	1,067,878,000.00	681,724,000.00	627,455,000.00	635,847,000.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	85,951,000.00	45,933,000.00	2,335,000.00	259,317,000.00	9,029,000.00	3,266,000.00
Principal Apportionment	8010-8019	297,306,000.00	12,069,000.00	217,238,000.00	144,825,000.00	108,619,000.00	875,064,000.00
Miscellaneous Funds	8080-8099	(11,798,000.00)	16,361,000.00	16,361,000.00	20,158,000.00	23,158,000.00	2,068,302,000.00
Federal Revenue	8100-8299	14,585,000.00	65,429,000.00	11,711,000.00	6,257,000.00	231,941,000.00	36,193,000.00
Other State Revenue	8300-8599	225,050,000.00	190,385,000.00	122,284,000.00	255,505,000.00	76,629,000.00	1,051,527,000.00
Other Local Revenue	8600-8799	6,679,000.00	12,345,000.00	5,228,000.00	10,350,000.00	9,881,000.00	1,956,496,000.00
Interfund Transfers In	8910-8929			49,901,000.00	20,388,000.00	119,128,000.00	88,354,000.00
All Other Financing Sources	8930-8979					282,531,000.00	422,432,000.00
Other Receipts/Non-Revenue		133,291,000.00	342,136,000.00	276,053,000.00	269,207,000.00		282,624,000.00
TOTAL RECEIPTS		746,064,000.00	684,658,000.00	701,111,000.00	986,007,000.00	862,916,000.00	3,614,151,000.00
C. DISBURSEMENTS							10,395,143,000.00
Certificated Salaries	1000-1999	444,482,000.00	470,506,000.00	487,131,000.00	481,858,000.00	465,959,000.00	5,547,953,000.00
Classified Salaries	2000-2999						0.00
Employee Benefits	3000-3999						0.00
Books, Supplies and Services	4000-5999	128,460,000.00	105,010,000.00	102,166,000.00	105,882,000.00	123,835,000.00	1,509,351,000.00
Capital Outlay	6000-6599						0.00
Other Outgo	7000-7499						0.00
Interfund Transfers Out	7600-7629	860,000.00	88,231,000.00	37,613,000.00	17,425,000.00	28,182,000.00	587,550,000.00
All Other Financing Uses	7630-7699				13,462,000.00		14,958,000.00
Other Disbursements/							
Non Expenditures		336,229,000.00	287,539,000.00	460,355,000.00	421,649,000.00	236,548,000.00	3,065,326,000.00
TOTAL DISBURSEMENTS		910,031,000.00	951,286,000.00	1,087,265,000.00	1,040,276,000.00	854,524,000.00	10,725,138,000.00
D. PRIOR YEAR TRANSACTIONS							0.00
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
E. NET INCREASE/DECREASE (B - C + D)		(163,967,000.00)	(266,628,000.00)	(386,154,000.00)	(54,269,000.00)	8,392,000.00	0.00
F. ENDING CASH (A + E)		1,334,506,000.00	1,067,878,000.00	681,724,000.00	627,455,000.00	635,847,000.00	(329,995,000.00)
G. ENDING CASH, PLUS ACCRUALS							178,330,000.00

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

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

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	2,801,895,964.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,387.56	-0.38%	6,363.56	1.81%	6,478.56
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		591,782.19	-4.01%	568,028.01	-3.57%	547,738.91
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,780,044,245.56	-4.37%	3,614,680,323.32	-1.83%	3,548,559,392.77
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		33,260,463.00	-15.84%	27,992,409.00	-1.62%	27,539,510.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		3,813,304,708.56	-4.47%	3,642,672,732.32	-1.83%	3,576,098,902.77
f. Deficit Factor (Form RLI, line 16)		0.81645	0.00%	0.81645	-1.77%	0.80202
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		3,113,372,629.30	-4.47%	2,974,060,152.30	-3.56%	2,868,102,842.00
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		7,510,327.70	-1910.52%	(135,975,754.00)	-5.02%	(129,148,448.00)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(178,885,919.00)	3.81%	(185,704,072.30)	-2.15%	(181,705,783.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(140,101,074.00)	-107.44%	10,427,983.00	0.00%	10,427,935.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		2,801,895,964.00	-4.96%	2,662,808,309.00	-3.57%	2,567,676,546.00
2. Federal Revenues	8100-8299	19,398,192.00	-1.46%	19,115,700.00	0.24%	19,162,500.00
3. Other State Revenues	8300-8599	1,065,630,938.00	-2.06%	1,043,694,911.00	-1.88%	1,024,031,599.00
4. Other Local Revenues	8600-8799	75,013,955.00	16.04%	87,048,110.00	3.59%	90,171,743.00
5. Other Financing Sources	8900-8999	(788,748,857.00)	4.32%	(822,821,262.00)	11.37%	(916,393,472.00)
6. Total (Sum lines A1k thru A5)		3,173,190,192.00	-5.78%	2,989,845,768.00	-6.86%	2,784,648,916.00
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				1,681,717,790.00		1,917,084,193.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				235,366,403.00		(10,882,255.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,681,717,790.00	14.00%	1,917,084,193.00	-0.57%	1,906,201,938.00
2. Classified Salaries						
a. Base Salaries				426,483,642.00		463,228,922.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				36,745,280.00		(1,549,321.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	426,483,642.00	8.62%	463,228,922.00	-0.33%	461,679,601.00
3. Employee Benefits	3000-3999	826,134,347.00	11.72%	922,992,310.22	1.60%	937,804,106.96
4. Books and Supplies	4000-4999	149,674,465.00	-21.70%	117,198,583.00	8.88%	127,600,018.00
5. Services and Other Operating Expenditures	5000-5999	202,575,708.00	-13.98%	174,255,426.00	-0.20%	173,906,153.00
6. Capital Outlay	6000-6999	7,933,135.00	72.60%	13,692,835.00	29.01%	17,665,783.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,519,766.00	0.00%	2,519,766.00	0.00%	2,519,766.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(73,499,203.00)	-31.25%	(50,527,916.00)	-38.99%	(30,829,160.00)
9. Other Financing Uses	7600-7699	54,006,641.00	0.67%	54,370,316.00	1.14%	54,991,746.00
10. Other Adjustments (Explain in Section F below)				(619,957,246.00)		(617,219,020.00)
11. Total (Sum lines B1 thru B10)		3,277,546,291.00	-8.63%	2,994,857,189.22	1.32%	3,034,320,931.96
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(104,356,099.00)		(5,011,421.22)		(249,672,015.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		255,778,366.27		151,422,267.27		146,410,846.05
2. Ending Fund Balance (Sum lines C and D1)		151,422,267.27		146,410,846.05		(103,261,169.91)
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		64,566,220.00		61,970,485.00
c. Fund Balance Designations	9775, 9780	75,556,290.91		71,382,539.27		85,372,043.00
d. Undesignated/Unappropriated Balance	9790	218,108.36		189,998.78		(260,875,785.91)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		151,422,267.27		146,410,846.05		(103,261,169.91)

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		64,566,220.00		61,970,485.00
b. Undesignated/Unappropriated Amount	9790	218,108.36		189,998.78		(260,875,785.91)
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		65,593,888.36		64,756,218.78		(198,905,300.91)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see separate attachment.						

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	3.81%	185,704,072.00	-2.15%	181,705,783.00
2. Federal Revenues	8100-8299	837,162,168.00	13.59%	950,955,818.00	-32.48%	642,072,840.00
3. Other State Revenues	8300-8599	890,790,417.00	-12.00%	783,916,769.00	-3.75%	754,510,643.00
4. Other Local Revenues	8600-8799	13,161,228.00	89.99%	25,004,869.00	-58.53%	10,368,277.00
5. Other Financing Sources	8900-8999	899,465,298.00	-6.89%	837,507,715.00	10.92%	928,992,655.00
6. Total (Sum lines A1 thru A5)		2,819,465,030.00	-1.29%	2,783,089,243.00	-9.54%	2,517,650,198.00
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				1,229,117,395.00		1,013,935,529.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(215,181,866.00)		(116,449,640.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,229,117,395.00	-17.51%	1,013,935,529.00	-11.48%	897,485,889.00
2. Classified Salaries						
a. Base Salaries				495,074,549.00		471,998,891.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(23,075,658.00)		(32,902,890.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	495,074,549.00	-4.66%	471,998,891.00	-6.97%	439,096,001.00
3. Employee Benefits	3000-3999	600,705,633.00	-15.53%	507,439,431.02	-5.76%	478,229,637.02
4. Books and Supplies	4000-4999	144,189,004.00	29.35%	186,505,209.00	-23.82%	142,076,605.00
5. Services and Other Operating Expenditures	5000-5999	543,415,814.00	9.07%	592,727,502.00	-6.95%	551,510,183.00
6. Capital Outlay	6000-6999	14,877,789.00	36.74%	20,343,346.00	-74.64%	5,159,801.00
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	60,798,812.00	-30.44%	42,292,713.00	-40.28%	25,255,504.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,088,178,996.00	-8.19%	2,835,242,621.02	-10.46%	2,538,813,620.02
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(268,713,966.00)		(52,153,378.02)		(21,163,422.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		494,183,589.46		225,469,623.46		173,316,245.44
2. Ending Fund Balance (Sum lines C and D1)		225,469,623.46		173,316,245.44		152,152,823.42
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	224,683,803.82		172,530,425.80		151,367,003.78
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	785,819.64		785,819.64		785,819.64
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)		225,469,623.46		173,316,245.44		152,152,823.42

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.						
Please see separate attachment.						

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	2,980,781,883.00	-4.44%	2,848,512,381.00	-3.48%	2,749,382,329.00
2. Federal Revenues	8100-8299	856,560,360.00	13.25%	970,071,518.00	-31.84%	661,235,340.00
3. Other State Revenues	8300-8599	1,956,421,355.00	-6.58%	1,827,611,680.00	-2.68%	1,778,542,242.00
4. Other Local Revenues	8600-8799	88,175,183.00	27.08%	112,052,979.00	-10.27%	100,540,020.00
5. Other Financing Sources	8900-8999	110,716,441.00	-86.74%	14,686,453.00	-14.21%	12,599,183.00
6. Total (Sum lines A1 thru A5)		5,992,655,222.00	-3.67%	5,772,935,011.00	-8.15%	5,302,299,114.00
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				2,910,835,185.00		2,931,019,722.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				20,184,537.00		(127,331,895.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,910,835,185.00	0.69%	2,931,019,722.00	-4.34%	2,803,687,827.00
2. Classified Salaries						
a. Base Salaries				921,558,191.00		935,227,813.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				13,669,622.00		(34,452,211.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	921,558,191.00	1.48%	935,227,813.00	-3.68%	900,775,602.00
3. Employee Benefits	3000-3999	1,426,839,980.00	0.25%	1,430,431,741.24	-1.01%	1,416,033,743.98
4. Books and Supplies	4000-4999	293,863,469.00	3.35%	303,703,792.00	-11.20%	269,676,623.00
5. Services and Other Operating Expenditures	5000-5999	745,991,522.00	2.81%	766,982,928.00	-5.42%	725,416,336.00
6. Capital Outlay	6000-6999	22,810,924.00	49.21%	34,036,181.00	-32.94%	22,825,584.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,519,766.00	0.00%	2,519,766.00	0.00%	2,519,766.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,700,391.00)	-35.16%	(8,235,203.00)	-32.32%	(5,573,656.00)
9. Other Financing Uses	7600-7699	54,006,641.00	0.67%	54,370,316.00	1.14%	54,991,746.00
10. Other Adjustments				(619,957,246.00)		(617,219,020.00)
11. Total (Sum lines B1 thru B10)		6,365,725,287.00	-8.41%	5,830,099,810.24	-4.41%	5,573,134,551.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(373,070,065.00)		(57,164,799.24)		(270,835,437.98)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		749,961,955.73		376,891,890.73		319,727,091.49
2. Ending Fund Balance (Sum lines C and D1)		376,891,890.73		319,727,091.49		48,891,653.51
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	234,955,891.82		182,802,513.80		161,639,091.78
b. Designated for Economic Uncertainties	9770	65,375,780.00		64,566,220.00		61,970,485.00
c. Fund Balance Designations	9775, 9780	76,342,110.55		72,168,358.91		86,157,862.64
d. Undesignated/Unappropriated Balance	9790	218,108.36		189,998.78		(260,875,785.91)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		376,891,890.73		319,727,091.49		48,891,653.51

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		64,566,220.00		61,970,485.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	218,108.36		189,998.78		(260,875,785.91)
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		65,593,888.36		64,756,218.78		(198,905,300.91)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.03%		1.11%		-3.57%
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		549,842.00		532,994.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		6,365,725,287.00		5,830,099,810.24		5,573,134,551.98
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)		6,365,725,287.00		5,830,099,810.24		5,573,134,551.98
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)		63,657,252.87		58,300,998.10		55,731,345.52
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)		63,657,252.87		58,300,998.10		55,731,345.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Attachment to Form MYPI
GENERAL FUND - UNRESTRICTED
(Amounts in \$millions)

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

	2010-11 GF-Unr Change	2011-12 GF-Unr Change
Change in Certificated Salaries	\$235.4	-\$10.9
Certificated Salaries		
Elimination of OT Items	\$252.4	-\$2.2
Step and Column	\$31.4	\$31.1
New Schools Opening	\$6.6	\$10.4
Savings fr Enrollment Decline	-\$51.3	-\$45.0
YR to Trad Savings	-\$2.7	-\$4.9
All Others	-\$1.1	-\$0.3
Total Change in Certificated Salaries	\$235.4	-\$10.9
 Change in Classified Salaries	 \$36.7	 -\$1.5
Elimination of OT Items	\$36.0	-\$1.4
New Schools Opening	\$6.0	\$5.1
Savings fr Enrollment Decline	-\$1.4	-\$1.3
YR to Trad Savings	-\$2.4	-\$3.8
All Others	-\$1.5	-\$0.1
Total Change in Classified Salaries	\$36.7	-\$1.5

Attachment to Form MYPI
GENERAL FUND - RESTRICTED
(Amounts in \$millions)

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

	2010-11	2011-12
	GF-Res	GF-Res
	Change	Change
Change in Certificated Salaries	-\$215.2	-\$116.4
Certificated Salaries		
Elimination of OT Items	-\$230.2	\$0.0
Categorical Programs	\$0.0	-\$0.7
All Others	\$1.0	\$0.0
GF, Specially Funded Prog	\$13.9	-\$115.8
Total Change in Certificated Salaries	-\$215.2	-\$116.4
Change in Classified Salaries	-\$23.1	-\$32.9
Elimination of OT Items	-\$48.5	\$0.0
Categorical Programs	\$4.5	-\$4.8
GF, Specially Funded Prog	\$20.9	-\$28.1
Total Change in Classified Salaries	-\$23.1	-\$32.9

Los Angeles Unified School District

2009-10 Second Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
FISCAL YEARS 2010-11 AND 2011-12**

Major Assumptions For Revenues:

	<u>2010-11</u>	<u>2011-12</u>
1. COLA		
Revenue Limit	-0.38%	1.80%
Class Size Reduction – K-3 (Tier I)	-0.38%	0.00%
Special Education - AB602 (Tier I)	-0.38%	0.00%
2. Deficit Factor		
Revenue Limit	18.3550%	19.7978%
3. Effective / Funded COLA for Revenue Limit	-0.38%	0.00%
4. Enrollment		
Non-charter schools	589,057	570,689
Fiscally-dependent charter schools	7,333	7,391
Fiscally-independent charter schools	70,412	79,735
Total	<u>666,802</u>	<u>657,815</u>
5. Funded Average Daily Attendance		
Non-charter schools (includes conversion charter schools)	567,908.43	547,619.33
County Office Community School	117.38	117.38
County Office Special Class	2.13	2.13
County Extended Year SDC	0.07	0.07
Total Revenue Limit ADA	<u>568,028.01</u>	<u>547,738.91</u>
6. Revenue Limit Rate Per ADA		
Prior year undeficit revenue limit rate per ADA	\$6,387.56	\$6,363.56
COLA	-24.00	115.00
Equalization	0.00	0.00
Deficit	-1,168.03	-1,282.61
Current year deficated revenue limit rate per ADA	<u>\$5,195.53</u>	<u>\$5,195.95</u>
Additional Revenue Limit Reduction per ADA	-250.00	-250.00
Current year revenue limit rate per ADA after additional reduction	<u>\$4,945.53</u>	<u>\$4,945.95</u>
7. Entitlements for Community Day School (All Other Expelled Students only), GATE, ROC/P, and Supplemental Instruction are based on COLAs of -0.38% and 0.00% for fiscal years 2010-11 and 2011-12, respectively.		
8. Categorical Programs in Tiers II and III received -0.38% COLA in 2010-11 and 0.00% COLA in 2011-12.		
9. California State Lottery		
Unrestricted - Rate per ADA	\$110.00	\$110.00
Restricted - Rate per ADA	\$13.00	\$13.00

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	\$31.4
Elimination of 2009-10 Onetime Items	22.3
GF, Specially Funded Programs	13.9
Cost of Opening New School	6.6
Savings from Change of Year-Round Schs to Traditional	(2.7)
Reduced Cost from Enrollment Decline	(51.3)
Total 2010-11 Known Changes	<u>\$20.2</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	
GF, Specially Funded Programs	\$20.9
Cost of Opening New Schools	6.0
Categorical Programs	4.5
Reduced Cost from Enrollment Decline	(1.4)
All Other Changes	(1.5)
Savings from Change of Year-Round Schs to Traditional	(2.4)
Elimination of 2009-10 Onetime Items	(12.4)
Total 2010-11 Known Changes	<u>\$13.7</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 \$17.7 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 \$16.8 million.
 - d. One-time expenditures for Student Information System and Cafeteria Management System of \$33 million.
 - e. One-time expenditures relating to fire damages at school sites of \$7.3 million.
 - f. One-time expenditures of \$29.9 million for Special Ed: ARRA IDEA Part B, Sec 611 Basic Local Assistance.
 - g. Increased cost of Special Education nonpublic schools contract by \$10.8 million compared to 2009-10.
 - h. Elimination of 2009-10 one-time items of \$133.3 million.

5. Other Financing Uses are based on 2009-10 increased by Child Development subsidy of \$4.1 million and COPs debt service of \$1.8 million decreased by Cafeteria Fund subsidy of \$4.4 million and Other Items of \$1.1 million.
6. Ongoing and Major Maintenance Account set-aside is 2.4% 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%.
9. Other Adjustments of \$626.3 million represent balancing proposal to address shortfall in 2010-11. The primary budget balancing proposal is to seek a special parcel tax and secured shared commitments by the bargaining units. In the event that these measures are not obtained, the budget will be balanced with the alternative recommendations listed in the Fiscal Stabilization Plan D.

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	\$31.1
Cost of Opening New School	10.4
Categorical Programs	(0.7)
Elimination of 2010-11 Onetime Items	(2.2)
Savings from Change of Year-Round Schs to Traditional	(4.9)
Reduced Cost from Enrollment Decline	(45.0)
GF, Specially Funded Programs	(115.8)
All Other Items	(0.3)
Total 2011-12 Known Changes	<u>(\$127.4)</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	\$5.1
Reduced Cost from Enrollment Decline	(1.3)
Elimination of 2010-11 Onetime Items	(1.5)
Savings from Change of Year-Round Schs to Traditional	(3.8)
Categorical Programs	(4.8)
GF, Specially Funded Programs	(28.2)
All Other Items	(0.1)
Total 2010-11 Known Changes	<u>(\$34.6)</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2010-11 requirement adjusted for changes in participation. Increased contribution to Other than Pension Employee Benefits (OPEB) of \$7.5 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 \$14.0 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 \$23.8 million.
 - d. Increased cost of Special Education nonpublic schools contract by \$2.0 million compared to 2010-11.
 - e. Elimination of 2010-11 one-time items of \$117.8 million.

5. Ongoing and Major Maintenance Account set-aside is 2.5% 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%.
8. Other Adjustments of \$578.1 million represent balancing proposal to address shortfall in 2011-12. The primary budget balancing proposal is to seek a special parcel tax and secured shared commitments by the bargaining units. In the event that these measures are not obtained, the budget will be balanced with the alternative recommendations listed in the Fiscal Stabilization Plan D.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	590,938.18	591,782.19	0.1%	Met
1st Subsequent Year (2010-11)	567,403.71	568,028.01	0.1%	Met
2nd Subsequent Year (2011-12)	548,061.76	547,738.91	-0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2009-10)	610,528	610,528	0.0%	Met
1st Subsequent Year (2010-11)	590,134	589,057	-0.2%	Met
2nd Subsequent Year (2011-12)	571,867	570,689	-0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (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)	549,842	589,057	93.3%	Met
2nd Subsequent Year (2011-12)	532,994	570,689	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 first interim projections.

District's Revenue Limit Standard Percentage Range:

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

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

Revenue Limit				
(Fund 01, Objects 8011, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2009-10)	3,010,463,394.00	3,018,919,168.00	0.3%	Met
1st Subsequent Year (2010-11)	3,005,853,559.00	2,848,512,381.00	-5.2%	Not Met
2nd Subsequent Year (2011-12)	2,973,675,801.00	2,749,382,329.00	-7.5%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

This is due to the \$250 per ADA revenue limit reduction that is reflected in the 2nd interim but not in the 1st interim.

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)	2,934,335,779.00	3,223,539,650.00	91.0%	Not Met
1st Subsequent Year (2010-11)	3,303,305,425.22	2,940,486,873.22	112.3%	Not Met
2nd Subsequent Year (2011-12)	3,305,685,645.96	2,979,329,185.96	111.0%	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 FY2009-10, 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. Expenditure reductions per Fiscal Stabilization Plan of \$626.3 million to balance 2010-11 and \$578.1 million to balance 2011-12 are shown as Other Adjustments (Line 10). Once the reductions are approved by the Board and reflected on the appropriate object of expenditure, the ratio to salary and benefit costs to total expenditures will most likely reflect the historical average ratio.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2009-10)	859,364,450.00	856,560,360.00	-0.3%	No
1st Subsequent Year (2010-11)	956,369,742.00	970,071,518.00	1.4%	No
2nd Subsequent Year (2011-12)	637,076,340.00	661,235,340.00	3.8%	No

Explanation:
(required if Yes)

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

Current Year (2009-10)	1,903,650,300.00	1,956,421,355.00	2.8%	No
1st Subsequent Year (2010-11)	1,853,756,525.00	1,827,611,680.00	-1.4%	No
2nd Subsequent Year (2011-12)	1,829,643,365.00	1,778,542,242.00	-2.8%	No

Explanation:
(required if Yes)

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

Current Year (2009-10)	88,653,550.00	88,175,183.00	-0.5%	No
1st Subsequent Year (2010-11)	101,252,462.00	112,052,979.00	10.7%	Yes
2nd Subsequent Year (2011-12)	97,436,845.00	100,540,020.00	3.2%	No

Explanation:
(required if Yes)

For FY2010-11, the 10.7% increase is caused by a higher estimated revenue of \$15 million projected for K-12 voucher program in 2nd interim as compared to \$5 million projected in 1st interim.

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

Current Year (2009-10)	315,101,206.00	293,863,469.00	-6.7%	Yes
1st Subsequent Year (2010-11)	319,317,903.00	303,703,792.00	-4.9%	No
2nd Subsequent Year (2011-12)	285,535,987.00	269,676,623.00	-5.6%	Yes

Explanation:
(required if Yes)

The decrease is primarily the result of lower projected expenditures for maintenance supplies(\$8.9M), textbooks(\$5.2M) and instructional materials(\$4.3M).

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

Current Year (2009-10)	705,425,965.00	745,991,522.00	5.8%	Yes
1st Subsequent Year (2010-11)	778,996,919.00	766,982,928.00	-1.5%	No
2nd Subsequent Year (2011-12)	719,267,387.00	725,416,336.00	0.9%	No

Explanation:
(required if Yes)

Increases in services and other operating expenditures are mainly caused by the establishment of a reserve for bad debt on receivables from salary overpayment(\$23.7M) and the increase in liability insurance(\$17.9M) based on higher current year claims and higher reserve requirements from latest actuarial study.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2009-10)	2,851,668,300.00	2,901,156,898.00	1.7%	Met
1st Subsequent Year (2010-11)	2,911,378,729.00	2,909,736,177.00	-0.1%	Met
2nd Subsequent Year (2011-12)	2,564,156,550.00	2,540,317,602.00	-0.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	1,020,527,171.00	1,039,854,991.00	1.9%	Met
1st Subsequent Year (2010-11)	1,098,314,822.00	1,070,686,720.00	-2.5%	Met
2nd Subsequent Year (2011-12)	1,004,803,374.00	995,092,959.00	-1.0%	Met

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

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

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

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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 01CSI, Item 7B1)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	140,945,146.09	141,629,581.00	Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	1.0%	1.1%	-3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	0.3%	0.4%	-1.2%

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)	(104,356,099.00)	3,277,546,291.00	3.2%	Not Met
1st Subsequent Year (2010-11)	(5,011,421.22)	2,994,857,189.22	0.2%	Met
2nd Subsequent Year (2011-12)	(249,672,015.96)	3,034,320,931.96	8.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending in 2009-10 is primarily due to lower revenues resulting from the \$252.99 per ADA reduction, higher revenue limit deficit combined with declining enrollment, further reduction in other state apportionments and recoupment of select categorical program funding. Negative/lower COLA and substantial reduction in State revenues coupled with increasing cost of employee benefits and other operational expenditures resulted in deficit spending for the two subsequent years. District has a fiscal stabilization plan that would address the 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)	376,891,890.73	Met
1st Subsequent Year (2010-11)	319,727,091.49	Met
2nd Subsequent Year (2011-12)	48,891,653.51	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 MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

Other adjustment of \$626.3 million represent fiscal stabilization plan to address the shortfall in 2010-11. The primary budget balancing proposal is to seek a special parcel tax and secured shared commitments by the bargaining units. In the event that these measures are not obtained, the budget will be balanced with Option"D" in the attached report.

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)	178,330,000.00	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	549,842	532,994
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 01I, objects 1000-7999) (Form MYPI, Line B11)	6,365,725,287.00	5,830,099,810.24	5,573,134,551.98
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)	6,365,725,287.00	5,830,099,810.24	5,573,134,551.98
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	63,657,252.87	58,300,998.10	55,731,345.52
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)	63,657,252.87	58,300,998.10	55,731,345.52

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)		Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1.	General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	65,375,780.00	64,566,220.00	61,970,485.00
2.	General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	218,108.36	189,998.78	(260,875,785.91)
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)	65,593,888.36	64,756,218.78	(198,905,300.91)
7.	District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	1.03%	1.11%	-3.57%
District's Reserve Standard (Section 10B, Line 7):		63,657,252.87	58,300,998.10	55,731,345.52
Status:		Met	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 primary budget balancing proposal is to seek a special parcel tax and secured shared commitments by the bargaining units. In the event that these measures are not obtained, the budget will be balanced with Option "D" in the attached report.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 first interim projections.

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2009-10)	(827,006,734.00)	(815,209,967.00)	-1.4%	(11,796,767.00)	Met
1st Subsequent Year (2010-11)	(838,047,318.00)	(837,507,715.00)	-0.1%	(539,603.00)	Met
2nd Subsequent Year (2011-12)	(914,645,000.00)	(928,992,655.00)	1.6%	14,347,655.00	Met
1b. Transfers In, General Fund *					
Current Year (2009-10)	72,428,958.00	77,562,362.00	7.1%	5,133,404.00	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)	58,917,543.00	54,006,641.00	-8.3%	(4,910,902.00)	Not Met
1st Subsequent Year (2010-11)	55,416,419.00	54,370,316.00	-1.9%	(1,046,103.00)	Met
2nd Subsequent Year (2011-12)	54,551,007.00	54,991,746.00	0.8%	440,739.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections 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 first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The additional transfers in 2009-10 are mainly for expenditures relating to the COPs Enterprise Resource Program project.

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

Explanation:
(required if NOT met)

The decrease in transfers out is primarily due to a decreased subsidy to Cafeteria Fund, as well as decreased COPs requirements.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

Yes

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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
Early Retirement Incentive	5	Various Funds	Various	52,712,416

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	193,609,137	42,603,015	45,693,558	44,760,108
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		0	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
Early Retirement Incentive		12,072,691	10,418,254	10,244,109
Total Annual Payments:	884,504,701	880,765,582	851,623,731	893,423,993
Has total annual payment increased over prior year (2008-09)?		No	No	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 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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

Yes

- c. If Yes to Item 1a, have there been changes since first interim 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.

First Interim (Form 01CSI, Item S7A)	Second Interim
10,563,623,000.00	9,925,788,000.00
10,551,123,000.00	9,913,288,000.00

Actuarial	Actuarial
Apr 03, 2008	Feb 25, 2010

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)

First Interim (Form 01CSI, Item S7A)	Second 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)

	223,869,244.00

- 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:

New actuarial report shows a revised AAL of \$9.9 billion. General Fund OPEB contribution of \$10M, \$15M and \$225M is assumed for FY 2009-10, FY 2010-11 and FY 2011-12 respectively.

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

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

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	500,464,760.00	490,517,274.00
b. Unfunded liability for self-insurance programs	0.00	0.00

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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs	124,718,230.00	142,721,434.00
Current Year (2009-10)	125,950,179.00	129,282,118.00
1st Subsequent Year (2010-11)	125,950,179.00	130,294,907.00
2nd Subsequent Year (2011-12)		

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

b. Amount contributed (funded) for self-insurance programs	124,718,230.00	142,721,434.00
Current Year (2009-10)	125,950,179.00	129,282,118.00
1st Subsequent Year (2010-11)	125,950,179.00	130,294,907.00
2nd Subsequent Year (2011-12)		

4. Comments:

The estimated liabilities were updated based on the most current actuarial studies dated March 1, 2010.

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	38,205.4	37,881.6	37,648.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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

25,796,665

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
553,258,710	549,553,322	563,229,023
100%	100%	100%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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
31,783,296	31,388,889	31,126,243

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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	15,454.3	15,516.3	15,592.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

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

9,268,607

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
223,796,272	225,096,992	233,264,519
100%	100%	100%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

If Yes, explain the nature of the new costs:

--

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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C, there are no extractions in this section.

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	4,729.5	4,766.5	4,745.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

4,797,608

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

4. Amount included for any tentative salary increases

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?

Yes

Yes

Yes

2. Total cost of H&W benefits

68,488,671

69,148,238

70,993,809

3. Percent of H&W cost paid by employer

100%

100%

100%

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

**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?

No

No

No

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

**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?

Yes

Yes

Yes

2. Total cost of other benefits

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

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 Second Interim Criteria and Standards Review

Glossary of Terms
FY 2009-10 Second 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