



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

**2010-11
FIRST
INTERIM
FINANCIAL
REPORT**

First Interim Financial Report
FY 2010 -2011

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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	2,872,868,970.00	3,025,248,635.00	593,824,824.20	2,897,002,404.00	(128,246,231.00)	-4.2%
2) Federal Revenue		8100-8299	1,251,916,608.00	1,251,916,608.00	149,134,188.03	1,015,741,598.43	(236,175,009.57)	-18.9%
3) Other State Revenue		8300-8599	2,108,448,417.00	2,117,512,369.00	157,799,697.19	2,084,090,542.30	(33,421,826.70)	-1.6%
4) Other Local Revenue		8600-8799	147,310,850.00	147,449,102.00	30,062,066.37	158,235,847.97	10,786,745.97	7.3%
5) TOTAL, REVENUES			6,380,544,845.00	6,542,126,714.00	930,820,775.79	6,155,070,392.70		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,779,930,919.00	2,841,989,223.00	941,071,595.51	2,845,672,565.00	(3,683,342.00)	-0.1%
2) Classified Salaries		2000-2999	839,396,200.00	869,094,175.00	251,064,671.21	850,623,341.00	18,470,834.00	2.1%
3) Employee Benefits		3000-3999	1,397,685,371.00	1,393,170,837.00	432,643,444.15	1,392,318,513.00	852,324.00	0.1%
4) Books and Supplies		4000-4999	598,144,696.00	499,262,196.00	71,884,657.13	292,094,288.00	207,167,908.00	41.5%
5) Services and Other Operating Expenditures		5000-5999	792,098,145.00	810,062,674.00	132,895,144.86	770,669,842.00	39,392,832.00	4.9%
6) Capital Outlay		6000-6999	39,663,068.00	50,741,210.00	6,571,034.06	81,661,552.00	(30,920,342.00)	-60.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,122,903.00	2,122,903.00	0.00	1,910,900.00	212,003.00	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,691,418.00)	(10,691,418.00)	0.00	(10,034,914.00)	(656,504.00)	6.1%
9) TOTAL, EXPENDITURES			6,438,349,884.00	6,455,751,800.00	1,836,130,546.92	6,224,916,087.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(57,805,039.00)	86,374,914.00	(905,309,771.13)	(69,845,694.30)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	36,437,782.00	36,437,779.00	0.00	45,274,634.00	8,836,855.00	24.3%
b) Transfers Out		7600-7629	153,567,367.00	153,567,367.00	47,582,376.28	143,812,613.00	9,754,754.00	6.4%
2) Other Sources/Uses								
a) Sources		8930-8979	3,754,851.00	3,754,851.00	863,091.91	1,794,583.91	(1,960,267.09)	-52.2%
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			(113,374,734.00)	(113,374,737.00)	(46,719,284.37)	(96,743,395.09)		

2010-11 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,179,773.00)	(26,999,823.00)	(952,029,055.50)	(166,589,089.39)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	646,944,881.03	646,944,881.03		646,944,881.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			646,944,881.03	646,944,881.03		646,944,881.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			646,944,881.03	646,944,881.03		646,944,881.03		
2) Ending Balance, June 30 (E + F1e)			475,765,108.03	619,945,058.03		480,355,791.64		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,802,437.00	2,802,437.00		2,802,437.22		
Stores		9712	7,968,092.00	7,968,092.00		7,968,092.24		
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	197,276,579.00	180,276,579.00		241,091,775.32		
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	65,767,113.00	65,767,108.85		67,686,834.62		
c) Undesignated Amount		9790				95,430,872.24		
d) Unappropriated Amount		9790	136,575,107.03	297,755,061.18				

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REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,990,181,199.00	2,146,095,300.00	544,352,739.00	2,063,306,821.00	(82,788,479.00)	-3.9%
Charter Schools General Purpose Entitlement - State Aid		8015	24,697,476.00	21,123,425.00	6,777,309.00	28,732,821.00	7,609,396.00	36.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,528,853.00	7,528,853.00	0.00	7,528,853.00	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	7,431,325.00	7,431,325.00	4,717,103.55	7,431,325.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	769,160,542.00	769,160,542.00	0.00	761,468,937.00	(7,691,605.00)	-1.0%
Unsecured Roll Taxes		8042	33,521,822.00	33,521,822.00	25,788,927.23	33,521,822.00	0.00	0.0%
Prior Years' Taxes		8043	68,711,855.00	68,711,855.00	37,544,129.66	69,175,553.76	463,698.76	0.7%
Supplemental Taxes		8044	7,308,419.00	7,308,419.00	1,297,746.03	5,846,735.00	(1,461,684.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	41,685,456.00	41,685,456.00	3,216,156.75	(1,554,567.00)	(43,240,023.00)	-103.7%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,800,000.00	2,800,000.00	5,143.43	11,752.00	(2,788,248.00)	-99.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	303,474.02	1,867,494.24	1,867,494.24	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	2,000.00	0.00	10,670.00	8,670.00	433.5%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(1,000.00)	0.00	(5,335.00)	(4,335.00)	433.5%
Subtotal, Revenue Limit Sources			2,953,027,947.00	3,105,367,997.00	624,002,728.67	2,977,342,882.00	(128,025,115.00)	-4.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(165,188,477.00)	(174,331,467.00)	0.00	(175,771,286.00)	(1,439,819.00)	0.8%
Continuation Education ADA Transfer	2200	8091	16,624,391.00	17,549,779.00	0.00	17,465,914.00	(83,865.00)	-0.5%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	6,154,277.00	6,154,277.00	New
Special Education ADA Transfer	6500	8091	148,564,086.00	156,781,688.00	0.00	152,151,095.00	(4,630,593.00)	-3.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	11,990,232.00	11,990,232.00	12,390.61	11,847,520.00	(142,712.00)	-1.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(92,149,209.00)	(92,109,594.00)	(30,190,295.08)	(92,187,998.00)	(78,404.00)	0.1%
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			2,872,868,970.00	3,025,248,635.00	593,824,824.20	2,897,002,404.00	(128,246,231.00)	-4.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	181,991,399.00	181,991,399.00	(26,402,593.32)	172,820,323.00	(9,171,076.00)	-5.0%
Special Education Discretionary Grants		8182	31,513,756.00	27,999,767.00	1,209,932.95	23,749,704.00	(4,250,063.00)	-15.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	1,203,395.00	1,203,395.00	0.00	300,000.00	(903,395.00)	-75.1%
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%

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NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	891,736,304.00	850,893,640.00	164,172,574.06	732,433,039.00	(118,460,601.00)	-13.9%
Vocational and Applied Technology Education	3500-3699	8290	7,654,008.00	7,691,063.00	243,975.33	6,812,810.00	(878,253.00)	-11.4%
Safe and Drug Free Schools	3700-3799	8290	1,732,437.00	1,736,778.00	805,297.88	1,428,015.00	(308,763.00)	-17.8%
JTPA / WIA	5600-5625	8290	1,072,205.00	1,177,320.00	0.00	1,132,313.00	(45,007.00)	-3.8%
Other Federal Revenue (incl. ARRA)	All Other	8290	135,013,104.00	179,223,246.00	9,105,001.13	77,065,394.43	(102,157,851.57)	-57.0%
TOTAL, FEDERAL REVENUE			1,251,916,608.00	1,251,916,608.00	149,134,188.03	1,015,741,598.43	(236,175,009.57)	-18.9%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	68,903.00	362,646.00	362,646.00	New
Prior Years	2430	8319	0.00	0.00	52,940.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	2,350,000.00	2,350,000.00	349,969.00	1,841,943.00	(508,057.00)	-21.6%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	382,536,891.00	384,155,770.00	98,855,542.00	382,799,477.30	(1,356,292.70)	-0.4%
Prior Years	6500	8319	22,041,613.00	22,041,613.00	0.00	22,051,859.00	10,246.00	0.0%
Home-to-School Transportation	7230	8311	36,007,746.00	36,145,097.00	0.00	36,158,972.00	13,875.00	0.0%
Economic Impact Aid	7090-7091	8311	131,006,427.00	131,007,112.00	(2,609.84)	134,653,879.00	3,646,767.00	2.8%
Spec. Ed. Transportation	7240	8311	39,988,233.00	40,140,768.00	0.00	40,156,176.00	15,408.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	123,849,522.00	124,290,694.00	901,887.00	5,596,853.00	(118,693,841.00)	-95.5%
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	27,656,458.00	27,656,458.00	0.00	28,000,000.00	343,542.00	1.2%
Class Size Reduction, K-3		8434	157,032,524.00	157,621,212.00	0.00	155,406,384.00	(2,214,828.00)	-1.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	85,727,921.00	88,801,831.00	0.00	88,947,757.00	145,926.00	0.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	1,207,808.00	1,212,509.00	86,364.51	862,685.00	(349,824.00)	-28.9%
Healthy Start	6240	8590	870,790.00	870,790.00	645,788.61	366,199.00	(504,591.00)	-57.9%
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	87,324.50	773,557.00	773,557.00	New
Quality Education Investment Act	7400	8590	133,880,674.00	133,880,674.00	0.00	138,724,745.00	4,844,071.00	3.6%
All Other State Revenue	All Other	8590	964,291,810.00	967,337,841.00	56,753,588.41	1,047,387,410.00	80,049,569.00	8.3%
TOTAL, OTHER STATE REVENUE			2,108,448,417.00	2,117,512,369.00	157,799,697.19	2,084,090,542.30	(33,421,826.70)	-1.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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%

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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	131,414.56	131,414.56	131,414.56	New
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	9,905,000.00	9,905,000.00	2,894,103.23	8,958,823.48	(946,176.52)	-9.6%
Interest		8660	26,508,000.00	26,508,000.00	2,342,988.41	18,497,487.00	(8,010,513.00)	-30.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	145,952.00	145,952.00	243,252.35	243,252.35	97,300.35	66.7%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	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	21,288,605.00	21,301,857.00	7,334,647.43	22,441,112.32	1,139,255.32	5.3%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	89,260,644.00	89,385,644.00	17,115,660.39	107,761,109.26	18,375,465.26	20.6%
Tuition		8710	201,649.00	201,649.00	0.00	201,649.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			147,310,850.00	147,449,102.00	30,062,066.37	158,235,847.97	10,786,745.97	7.3%
TOTAL, REVENUES			6,380,544,845.00	6,542,126,714.00	930,820,775.79	6,155,070,392.70	(387,056,321.30)	-5.9%

2010-11 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,183,035,854.00	2,205,780,704.00	738,271,227.41	2,189,695,454.00	16,085,250.00	0.7%
Certificated Pupil Support Salaries		1200	231,828,059.00	243,825,763.00	79,991,121.55	241,113,862.00	2,711,901.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	246,691,062.00	265,447,307.00	79,501,038.61	276,385,993.00	(10,938,686.00)	-4.1%
Other Certificated Salaries		1900	118,375,944.00	126,935,449.00	43,308,207.94	138,477,256.00	(11,541,807.00)	-9.1%
TOTAL, CERTIFICATED SALARIES			2,779,930,919.00	2,841,989,223.00	941,071,595.51	2,845,672,565.00	(3,683,342.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	225,129,500.00	230,290,987.00	45,869,409.15	220,013,454.00	10,277,533.00	4.5%
Classified Support Salaries		2200	297,218,278.00	301,923,366.00	91,883,921.21	287,152,332.00	14,771,034.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	19,703,926.00	20,269,188.00	6,810,101.54	19,949,567.00	319,621.00	1.6%
Clerical, Technical and Office Salaries		2400	218,386,380.00	226,341,429.00	83,414,572.20	236,987,180.00	(10,645,751.00)	-4.7%
Other Classified Salaries		2900	78,958,116.00	90,269,205.00	23,086,667.11	86,520,808.00	3,748,397.00	4.2%
TOTAL, CLASSIFIED SALARIES			839,396,200.00	869,094,175.00	251,064,671.21	850,623,341.00	18,470,834.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	223,707,530.00	228,689,909.00	76,943,124.08	235,184,225.00	(6,494,316.00)	-2.8%
PERS		3201-3202	103,365,332.00	103,846,583.00	28,405,977.13	104,483,281.00	(636,698.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	108,048,620.00	111,435,743.00	29,114,191.61	106,281,301.00	5,154,442.00	4.6%
Health and Welfare Benefits		3401-3402	597,087,723.00	580,629,898.00	162,950,314.09	514,477,339.00	66,152,559.00	11.4%
Unemployment Insurance		3501-3502	26,048,638.00	26,690,255.00	8,444,192.22	28,706,347.00	(2,016,092.00)	-7.6%
Workers' Compensation		3601-3602	43,624,327.00	44,591,542.00	13,599,973.28	44,961,216.00	(369,674.00)	-0.8%
OPEB, Allocated		3701-3702	273,202,229.00	274,834,695.00	100,701,623.62	337,285,841.00	(62,451,146.00)	-22.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,314,972.00	9,110,473.00	0.00	8,273,084.00	837,389.00	9.2%
Other Employee Benefits		3901-3902	13,286,000.00	13,341,739.00	12,484,048.12	12,665,879.00	675,860.00	5.1%
TOTAL, EMPLOYEE BENEFITS			1,397,685,371.00	1,393,170,837.00	432,643,444.15	1,392,318,513.00	852,324.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	71,447,258.00	77,467,894.00	19,210,804.34	73,768,256.00	3,699,638.00	4.8%
Books and Other Reference Materials		4200	894,543.00	1,654,424.00	1,336,692.80	2,492,874.00	(838,450.00)	-50.7%
Materials and Supplies		4300	499,363,001.00	390,371,766.00	39,423,750.07	187,115,058.00	203,256,708.00	52.1%
Noncapitalized Equipment		4400	25,894,624.00	29,204,995.00	11,879,044.34	28,511,191.00	693,804.00	2.4%
Food		4700	545,270.00	563,117.00	34,365.58	206,909.00	356,208.00	63.3%
TOTAL, BOOKS AND SUPPLIES			598,144,696.00	499,262,196.00	71,884,657.13	292,094,288.00	207,167,908.00	41.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	87,819,318.00	84,612,725.00	29,070,514.85	323,792,632.00	(239,179,907.00)	-282.7%
Travel and Conferences		5200	11,489,791.00	11,615,532.00	3,516,202.79	8,655,210.00	2,960,322.00	25.5%
Dues and Memberships		5300	574,937.00	491,739.00	233,553.05	503,490.00	(11,751.00)	-2.4%
Insurance		5400-5450	28,548,777.00	28,548,977.00	6,287,390.50	26,087,595.00	2,461,382.00	8.6%
Operations and Housekeeping Services		5500	108,586,705.00	108,321,323.00	29,167,777.29	110,120,477.00	(1,799,154.00)	-1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,557,066.00	55,760,447.00	11,971,027.08	42,311,457.00	13,448,990.00	24.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	479,884,192.00	500,813,731.00	45,078,655.98	239,520,276.00	261,293,455.00	52.2%
Communications		5900	19,637,359.00	19,898,200.00	7,570,023.32	19,678,705.00	219,495.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			792,098,145.00	810,062,674.00	132,895,144.86	770,669,842.00	39,392,832.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	849,745.00	842,856.00	4,000.00	62,617.00	780,239.00	92.6%
Land Improvements		6170	109,870.00	1,174,743.00	496,620.28	49,168,723.00	(47,993,980.00)	-4085.5%
Buildings and Improvements of Buildings		6200	11,008,766.00	30,636,888.00	5,769,845.62	17,630,095.00	13,006,793.00	42.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	7,656,530.00	145,334.00	3,747.50	20,066.00	125,268.00	86.2%
Equipment		6400	11,360,203.00	9,203,460.00	340,387.23	3,198,131.00	6,005,329.00	65.3%
Equipment Replacement		6500	8,677,954.00	8,737,929.00	(43,566.57)	11,581,920.00	(2,843,991.00)	-32.5%
TOTAL, CAPITAL OUTLAY			39,663,068.00	50,741,210.00	6,571,034.06	81,661,552.00	(30,920,342.00)	-60.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	0.00	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	384,487.00	384,487.00	0.00	305,810.00	78,677.00	20.5%
Other Debt Service - Principal		7439	1,087,950.00	1,087,950.00	0.00	954,624.00	133,326.00	12.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,122,903.00	2,122,903.00	0.00	1,910,900.00	212,003.00	10.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(10,691,418.00)	(10,691,418.00)	0.00	(10,034,914.00)	(656,504.00)	6.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,691,418.00)	(10,691,418.00)	0.00	(10,034,914.00)	(656,504.00)	6.1%
TOTAL, EXPENDITURES			6,438,349,884.00	6,455,751,800.00	1,836,130,546.92	6,224,916,087.00	230,835,713.00	3.6%

2010-11 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	5,042,647.00	5,042,647.00	0.00	23,204,624.00	18,161,977.00	360.2%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	31,395,135.00	31,395,132.00	0.00	22,070,010.00	(9,325,122.00)	-29.7%
(a) TOTAL, INTERFUND TRANSFERS IN			36,437,782.00	36,437,779.00	0.00	45,274,634.00	8,836,855.00	24.3%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	383,713.00	383,713.00	0.00	346,945.00	36,768.00	9.6%
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	24,802,524.00	24,802,524.00	55,891.00	12,375,692.00	12,426,832.00	50.1%
Other Authorized Interfund Transfers Out		7619	128,381,130.00	128,381,130.00	47,526,485.28	131,089,976.00	(2,708,846.00)	-2.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,567,367.00	153,567,367.00	47,582,376.28	143,812,613.00	9,754,754.00	6.4%
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	1,135,581.00	1,135,581.00	0.00	931,492.00	(204,089.00)	-18.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	2,619,270.00	2,619,270.00	863,091.91	863,091.91	(1,756,178.09)	-67.0%
(c) TOTAL, SOURCES			3,754,851.00	3,754,851.00	863,091.91	1,794,583.91	(1,960,267.09)	-52.2%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(113,374,734.00)	(113,374,737.00)	(46,719,284.37)	(96,743,395.09)	(16,631,341.91)	-14.7%

2010-11 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,707,680,493.00	2,850,917,168.00	593,824,824.20	2,721,231,118.00	(129,686,050.00)	-4.5%
2) Federal Revenue		8100-8299	22,351,174.00	22,351,174.00	1,769,190.88	20,149,698.43	(2,201,475.57)	-9.8%
3) Other State Revenue		8300-8599	1,217,088,660.00	1,223,185,537.00	49,233,528.01	1,222,899,923.00	(285,614.00)	0.0%
4) Other Local Revenue		8600-8799	112,949,054.00	113,087,306.00	25,387,682.81	98,644,989.53	(14,442,316.47)	-12.8%
5) TOTAL, REVENUES			4,060,069,381.00	4,209,541,185.00	670,215,225.90	4,062,925,728.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,700,757,803.00	1,726,689,946.00	587,733,323.96	1,777,877,439.00	(51,187,493.00)	-3.0%
2) Classified Salaries		2000-2999	413,305,557.00	425,341,955.00	147,337,277.47	406,854,342.00	18,487,613.00	4.3%
3) Employee Benefits		3000-3999	832,085,465.00	841,258,928.00	272,261,488.91	815,648,803.00	25,610,125.00	3.0%
4) Books and Supplies		4000-4999	139,890,034.00	106,360,736.00	33,349,869.82	116,772,842.00	(10,412,106.00)	-9.8%
5) Services and Other Operating Expenditures		5000-5999	197,304,717.00	195,756,257.00	80,432,707.04	226,200,632.00	(30,444,375.00)	-15.6%
6) Capital Outlay		6000-6999	16,676,463.00	9,246,262.00	5,153,962.36	14,961,182.00	(5,714,920.00)	-61.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,122,903.00	2,122,903.00	0.00	1,910,900.00	212,003.00	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(71,042,211.00)	(69,980,266.00)	(4,679.38)	(59,820,574.00)	(10,159,692.00)	14.5%
9) TOTAL, EXPENDITURES			3,231,100,731.00	3,236,796,721.00	1,126,263,950.18	3,300,405,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			828,968,650.00	972,744,464.00	(456,048,724.28)	762,520,162.96		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,107,819.00	6,107,816.00	0.00	6,107,816.00	0.00	0.0%
b) Transfers Out		7600-7629	153,567,367.00	153,567,367.00	47,582,376.28	143,812,613.00	9,754,754.00	6.4%
2) Other Sources/Uses								
a) Sources		8930-8979	3,754,851.00	3,754,851.00	863,091.91	1,794,583.91	(1,960,267.09)	-52.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(794,722,553.80)	(777,318,414.80)	(517,127.77)	(755,978,374.38)	21,340,040.42	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(938,427,250.80)	(921,023,114.80)	(47,236,412.14)	(891,888,587.47)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(109,458,600.80)	51,721,349.20	(503,285,136.42)	(129,368,424.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	366,939,922.83	366,939,922.83		366,939,922.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366,939,922.83	366,939,922.83		366,939,922.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			366,939,922.83	366,939,922.83		366,939,922.83		
2) Ending Balance, June 30 (E + F1e)			257,481,322.03	418,661,272.03		237,571,498.32		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,802,437.00	2,802,437.00		2,802,437.22		
Stores		9712	6,983,556.00	6,983,556.00		6,983,556.24		
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	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	62,737,131.00	62,737,126.85		66,978,852.62		
c) Undesignated Amount		9790				95,430,872.24		
d) Unappropriated Amount		9790	119,582,418.03	280,762,372.18				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,990,181,199.00	2,146,095,300.00	544,352,739.00	2,063,306,821.00	(82,788,479.00)	-3.9%
Charter Schools General Purpose Entitlement - State Aid		8015	24,697,476.00	21,123,425.00	6,777,309.00	28,732,821.00	7,609,396.00	36.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,528,853.00	7,528,853.00	0.00	7,528,853.00	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	7,431,325.00	7,431,325.00	4,717,103.55	7,431,325.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	769,160,542.00	769,160,542.00	0.00	761,468,937.00	(7,691,605.00)	-1.0%
Unsecured Roll Taxes		8042	33,521,822.00	33,521,822.00	25,788,927.23	33,521,822.00	0.00	0.0%
Prior Years' Taxes		8043	68,711,855.00	68,711,855.00	37,544,129.66	69,175,553.76	463,698.76	0.7%
Supplemental Taxes		8044	7,308,419.00	7,308,419.00	1,297,746.03	5,846,735.00	(1,461,684.00)	-20.0%
Education Revenue Augmentation Fund (ERAF)		8045	41,685,456.00	41,685,456.00	3,216,156.75	(1,554,567.00)	(43,240,023.00)	-103.7%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,800,000.00	2,800,000.00	5,143.43	11,752.00	(2,788,248.00)	-99.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	303,474.02	1,867,494.24	1,867,494.24	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	2,000.00	2,000.00	0.00	10,670.00	8,670.00	433.5%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,000.00)	(1,000.00)	0.00	(5,335.00)	(4,335.00)	433.5%
Subtotal, Revenue Limit Sources			2,953,027,947.00	3,105,367,997.00	624,002,728.67	2,977,342,882.00	(128,025,115.00)	-4.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(165,188,477.00)	(174,331,467.00)	0.00	(175,771,286.00)	(1,439,819.00)	0.8%
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	11,990,232.00	11,990,232.00	12,390.61	11,847,520.00	(142,712.00)	-1.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(92,149,209.00)	(92,109,594.00)	(30,190,295.08)	(92,187,998.00)	(78,404.00)	0.1%
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			2,707,680,493.00	2,850,917,168.00	593,824,824.20	2,721,231,118.00	(129,686,050.00)	-4.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	1,203,395.00	1,203,395.00	0.00	0.00	(1,203,395.00)	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	21,147,779.00	21,147,779.00	1,769,190.88	20,149,698.43	(998,080.57)	-4.7%
TOTAL, FEDERAL REVENUE			22,351,174.00	22,351,174.00	1,769,190.88	20,149,698.43	(2,201,475.57)	-9.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	120,860,960.00	121,302,132.00	334,061.00	2,608,291.00	(118,693,841.00)	-97.8%
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	27,656,458.00	27,656,458.00	0.00	28,000,000.00	343,542.00	1.2%
Class Size Reduction, K-3		8434	157,032,524.00	157,621,212.00	0.00	155,406,384.00	(2,214,828.00)	-1.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	75,823,101.00	76,847,738.00	0.00	76,974,020.00	126,282.00	0.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
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	835,715,617.00	839,757,997.00	48,899,467.01	959,911,228.00	120,153,231.00	14.3%
TOTAL, OTHER STATE REVENUE			1,217,088,660.00	1,223,185,537.00	49,233,528.01	1,222,899,923.00	(285,614.00)	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

2010-11 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	131,414.56	131,414.56	131,414.56	New
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	9,905,000.00	9,905,000.00	2,894,103.23	8,958,823.48	(946,176.52)	-9.6%
Interest		8660	26,504,000.00	26,504,000.00	2,340,536.49	18,493,487.00	(8,010,513.00)	-30.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	145,952.00	145,952.00	243,252.35	243,252.35	97,300.35	66.7%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	21,288,605.00	21,301,857.00	7,334,647.43	22,441,112.32	1,139,255.32	5.3%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	55,104,497.00	55,229,497.00	12,443,728.75	48,375,899.82	(6,853,597.18)	-12.4%
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			112,949,054.00	113,087,306.00	25,387,682.81	98,644,989.53	(14,442,316.47)	-12.8%
TOTAL, REVENUES			4,060,069,381.00	4,209,541,185.00	670,215,225.90	4,062,925,728.96	(146,615,456.04)	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,430,773,096.00	1,441,225,714.00	504,709,247.84	1,486,258,917.00	(45,033,203.00)	-3.1%
Certificated Pupil Support Salaries		1200	78,225,306.00	85,040,804.00	27,197,184.88	84,421,714.00	619,090.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	173,942,300.00	180,544,098.00	51,232,244.94	185,886,433.00	(5,342,335.00)	-3.0%
Other Certificated Salaries		1900	17,817,101.00	19,879,330.00	4,594,646.30	21,310,375.00	(1,431,045.00)	-7.2%
TOTAL, CERTIFICATED SALARIES			1,700,757,803.00	1,726,689,946.00	587,733,323.96	1,777,877,439.00	(51,187,493.00)	-3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,924,058.00	2,347,350.00	719,722.21	4,192,607.00	(1,845,257.00)	-78.6%
Classified Support Salaries		2200	199,229,549.00	202,369,239.00	68,196,174.84	170,541,209.00	31,828,030.00	15.7%
Classified Supervisors' and Administrators' Salaries		2300	16,244,323.00	16,743,038.00	5,173,867.90	15,207,336.00	1,535,702.00	9.2%
Clerical, Technical and Office Salaries		2400	166,490,483.00	170,229,097.00	65,724,098.11	178,632,026.00	(8,402,929.00)	-4.9%
Other Classified Salaries		2900	29,417,144.00	33,653,231.00	7,523,414.41	38,281,164.00	(4,627,933.00)	-13.8%
TOTAL, CLASSIFIED SALARIES			413,305,557.00	425,341,955.00	147,337,277.47	406,854,342.00	18,487,613.00	4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	138,322,443.00	140,391,575.00	48,882,434.44	143,762,366.00	(3,370,791.00)	-2.4%
PERS		3201-3202	61,145,024.00	61,340,505.00	19,977,459.96	51,913,269.00	9,427,236.00	15.4%
OASDI/Medicare/Alternative		3301-3302	57,871,989.00	59,373,168.00	17,810,258.92	56,248,070.00	3,125,098.00	5.3%
Health and Welfare Benefits		3401-3402	341,653,886.00	344,793,835.00	103,410,064.56	305,212,263.00	39,581,572.00	11.5%
Unemployment Insurance		3501-3502	15,193,818.00	15,469,413.00	5,309,189.16	17,297,286.00	(1,827,873.00)	-11.8%
Workers' Compensation		3601-3602	25,960,314.00	26,399,462.00	8,507,792.50	25,631,818.00	767,644.00	2.9%
OPEB, Allocated		3701-3702	174,069,603.00	175,566,843.00	63,899,438.45	199,758,409.00	(24,191,566.00)	-13.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,582,388.00	4,582,388.00	0.00	3,168,327.00	1,414,061.00	30.9%
Other Employee Benefits		3901-3902	13,286,000.00	13,341,739.00	4,464,850.92	12,656,995.00	684,744.00	5.1%
TOTAL, EMPLOYEE BENEFITS			832,085,465.00	841,258,928.00	272,261,488.91	815,648,803.00	25,610,125.00	3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	61,498,425.00	67,522,380.00	19,204,584.21	61,754,476.00	5,767,904.00	8.5%
Books and Other Reference Materials		4200	502,726.00	138,152.00	1,256,045.74	1,482,669.00	(1,344,517.00)	-973.2%
Materials and Supplies		4300	72,065,125.00	33,111,268.00	12,295,518.04	49,335,276.00	(16,224,008.00)	-49.0%
Noncapitalized Equipment		4400	5,821,008.00	5,583,186.00	593,721.83	4,200,421.00	1,382,765.00	24.8%
Food		4700	2,750.00	5,750.00	0.00	0.00	5,750.00	100.0%
TOTAL, BOOKS AND SUPPLIES			139,890,034.00	106,360,736.00	33,349,869.82	116,772,842.00	(10,412,106.00)	-9.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,500.00	8,500.00	5,374,795.94	16,292,918.00	(16,284,418.00)	#####
Travel and Conferences		5200	2,102,190.00	1,731,750.00	2,152,474.97	1,725,231.00	6,519.00	0.4%
Dues and Memberships		5300	538,503.00	452,305.00	172,878.78	396,306.00	55,999.00	12.4%
Insurance		5400-5450	28,548,777.00	28,548,777.00	6,287,290.50	26,087,395.00	2,461,382.00	8.6%
Operations and Housekeeping Services		5500	106,140,841.00	105,875,459.00	28,311,791.44	107,779,375.00	(1,903,916.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,010,909.00	41,735,663.00	7,625,302.58	29,169,569.00	12,566,094.00	30.1%
Transfers of Direct Costs		5710	(113,632,856.00)	(113,632,856.00)	0.00	(88,562,683.00)	(25,070,173.00)	22.1%
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	113,608,184.00	112,832,229.00	22,969,222.25	114,956,155.00	(2,123,926.00)	-1.9%
Communications		5900	17,979,669.00	18,204,430.00	7,538,950.58	18,356,366.00	(151,936.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,304,717.00	195,756,257.00	80,432,707.04	226,200,632.00	(30,444,375.00)	-15.6%

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	594,745.00	587,856.00	4,000.00	62,617.00	525,239.00	89.3%
Land Improvements		6170	72,518.00	97,391.00	326,061.64	646,138.00	(548,747.00)	-563.4%
Buildings and Improvements of Buildings		6200	5,902,803.00	5,990,915.00	4,663,530.87	12,458,419.00	(6,467,504.00)	-108.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	7,656,530.00	145,334.00	3,747.50	20,066.00	125,268.00	86.2%
Equipment		6400	2,449,866.00	2,424,765.00	156,622.35	1,772,579.00	652,186.00	26.9%
Equipment Replacement		6500	1.00	1.00	0.00	1,363.00	(1,362.00)	#####
TOTAL, CAPITAL OUTLAY			16,676,463.00	9,246,262.00	5,153,962.36	14,961,182.00	(5,714,920.00)	-61.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	0.00	650,466.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	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	384,487.00	384,487.00	0.00	305,810.00	78,677.00	20.5%
Other Debt Service - Principal		7439	1,087,950.00	1,087,950.00	0.00	954,624.00	133,326.00	12.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,122,903.00	2,122,903.00	0.00	1,910,900.00	212,003.00	10.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(60,350,793.00)	(59,288,848.00)	(4,679.38)	(49,785,660.00)	(9,503,188.00)	16.0%
Transfers of Indirect Costs - Interfund		7350	(10,691,418.00)	(10,691,418.00)	0.00	(10,034,914.00)	(656,504.00)	6.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(71,042,211.00)	(69,980,266.00)	(4,679.38)	(59,820,574.00)	(10,159,692.00)	14.5%
TOTAL, EXPENDITURES			3,231,100,731.00	3,236,796,721.00	1,126,263,950.18	3,300,405,566.00	(63,608,845.00)	-2.0%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,107,819.00	6,107,816.00	0.00	6,107,816.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,107,819.00	6,107,816.00	0.00	6,107,816.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	383,713.00	383,713.00	0.00	346,945.00	36,768.00	9.6%
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	24,802,524.00	24,802,524.00	55,891.00	12,375,692.00	12,426,832.00	50.1%
Other Authorized Interfund Transfers Out		7619	128,381,130.00	128,381,130.00	47,526,485.28	131,089,976.00	(2,708,846.00)	-2.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,567,367.00	153,567,367.00	47,582,376.28	143,812,613.00	9,754,754.00	6.4%
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	1,135,581.00	1,135,581.00	0.00	931,492.00	(204,089.00)	-18.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	2,619,270.00	2,619,270.00	863,091.91	863,091.91	(1,756,178.09)	-67.0%
(c) TOTAL, SOURCES			3,754,851.00	3,754,851.00	863,091.91	1,794,583.91	(1,960,267.09)	-52.2%
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	(794,722,553.80)	(777,318,414.80)	(517,127.77)	(755,978,374.38)	21,340,040.42	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(794,722,553.80)	(777,318,414.80)	(517,127.77)	(755,978,374.38)	21,340,040.42	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(938,427,250.80)	(921,023,114.80)	(47,236,412.14)	(891,888,587.47)	29,134,527.33	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	165,188,477.00	174,331,467.00	0.00	175,771,286.00	1,439,819.00	0.8%
2) Federal Revenue		8100-8299	1,229,565,434.00	1,229,565,434.00	147,364,997.15	995,591,900.00	(233,973,534.00)	-19.0%
3) Other State Revenue		8300-8599	891,359,757.00	894,326,832.00	108,566,169.18	861,190,619.30	(33,136,212.70)	-3.7%
4) Other Local Revenue		8600-8799	34,361,796.00	34,361,796.00	4,674,383.56	59,590,858.44	25,229,062.44	73.4%
5) TOTAL, REVENUES			2,320,475,464.00	2,332,585,529.00	260,605,549.89	2,092,144,663.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,079,173,116.00	1,115,299,277.00	353,338,271.55	1,067,795,126.00	47,504,151.00	4.3%
2) Classified Salaries		2000-2999	426,090,643.00	443,752,220.00	103,727,393.74	443,768,999.00	(16,779.00)	0.0%
3) Employee Benefits		3000-3999	565,599,906.00	551,911,909.00	160,381,955.24	576,669,710.00	(24,757,801.00)	-4.5%
4) Books and Supplies		4000-4999	458,254,662.00	392,901,460.00	38,534,787.31	175,321,446.00	217,580,014.00	55.4%
5) Services and Other Operating Expenditures		5000-5999	594,793,428.00	614,306,417.00	52,462,437.82	544,469,210.00	69,837,207.00	11.4%
6) Capital Outlay		6000-6999	22,986,605.00	41,494,948.00	1,417,071.70	66,700,370.00	(25,205,422.00)	-60.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	60,350,793.00	59,288,848.00	4,679.38	49,785,660.00	9,503,188.00	16.0%
9) TOTAL, EXPENDITURES			3,207,249,153.00	3,218,955,079.00	709,866,596.74	2,924,510,521.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(886,773,689.00)	(886,369,550.00)	(449,261,046.85)	(832,365,857.26)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,329,963.00	30,329,963.00	0.00	39,166,818.00	8,836,855.00	29.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	794,722,553.80	777,318,414.80	517,127.77	755,978,374.38	(21,340,040.42)	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			825,052,516.80	807,648,377.80	517,127.77	795,145,192.38		

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)			(61,721,172.20)	(78,721,172.20)	(448,743,919.08)	(37,220,664.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	280,004,958.20	280,004,958.20		280,004,958.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,004,958.20	280,004,958.20		280,004,958.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,004,958.20	280,004,958.20		280,004,958.20		
2) Ending Balance, June 30 (E + F1e)			218,283,786.00	201,283,786.00		242,784,293.32		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	984,536.00	984,536.00		984,536.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	197,276,579.00	180,276,579.00		241,091,775.32		
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	3,029,982.00	3,029,982.00		707,982.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	16,992,689.00	16,992,689.00				

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		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	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	16,624,391.00	17,549,779.00	0.00	17,465,914.00	(83,865.00)	-0.5%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	6,154,277.00	6,154,277.00	New
Special Education ADA Transfer	6500	8091	148,564,086.00	156,781,688.00	0.00	152,151,095.00	(4,630,593.00)	-3.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			165,188,477.00	174,331,467.00	0.00	175,771,286.00	1,439,819.00	0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	181,991,399.00	181,991,399.00	(26,402,593.32)	172,820,323.00	(9,171,076.00)	-5.0%
Special Education Discretionary Grants		8182	31,513,756.00	27,999,767.00	1,209,932.95	23,749,704.00	(4,250,063.00)	-15.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	300,000.00	300,000.00	New
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	891,736,304.00	850,893,640.00	164,172,574.06	732,433,039.00	(118,460,601.00)	-13.9%
Vocational and Applied Technology Education	3500-3699	8290	7,654,008.00	7,691,063.00	243,975.33	6,812,810.00	(878,253.00)	-11.4%
Safe and Drug Free Schools	3700-3799	8290	1,732,437.00	1,736,778.00	805,297.88	1,428,015.00	(308,763.00)	-17.8%
JTPA / WIA	5600-5625	8290	1,072,205.00	1,177,320.00	0.00	1,132,313.00	(45,007.00)	-3.8%
Other Federal Revenue (incl. ARRA)	All Other	8290	113,865,325.00	158,075,467.00	7,335,810.25	56,915,696.00	(101,159,771.00)	-64.0%
TOTAL, FEDERAL REVENUE			1,229,565,434.00	1,229,565,434.00	147,364,997.15	995,591,900.00	(233,973,534.00)	-19.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	68,903.00	362,646.00	362,646.00	New
Prior Years	2430	8319	0.00	0.00	52,940.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	2,350,000.00	2,350,000.00	349,969.00	1,841,943.00	(508,057.00)	-21.6%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	382,536,891.00	384,155,770.00	98,855,542.00	382,799,477.30	(1,356,292.70)	-0.4%
Prior Years	6500	8319	22,041,613.00	22,041,613.00	0.00	22,051,859.00	10,246.00	0.0%
Home-to-School Transportation	7230	8311	36,007,746.00	36,145,097.00	0.00	36,158,972.00	13,875.00	0.0%
Economic Impact Aid	7090-7091	8311	131,006,427.00	131,007,112.00	(2,609.84)	134,653,879.00	3,646,767.00	2.8%
Spec. Ed. Transportation	7240	8311	39,988,233.00	40,140,768.00	0.00	40,156,176.00	15,408.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	2,988,562.00	2,988,562.00	567,826.00	2,988,562.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	9,904,820.00	11,954,093.00	0.00	11,973,737.00	19,644.00	0.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	1,207,808.00	1,212,509.00	86,364.51	862,685.00	(349,824.00)	-28.9%
Healthy Start	6240	8590	870,790.00	870,790.00	645,788.61	366,199.00	(504,591.00)	-57.9%
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	87,324.50	773,557.00	773,557.00	New
Quality Education Investment Act	7400	8590	133,880,674.00	133,880,674.00	0.00	138,724,745.00	4,844,071.00	3.6%
All Other State Revenue	All Other	8590	128,576,193.00	127,579,844.00	7,854,121.40	87,476,182.00	(40,103,662.00)	-31.4%
TOTAL, OTHER STATE REVENUE			891,359,757.00	894,326,832.00	108,566,169.18	861,190,619.30	33,136,212.70	-3.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

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	4,000.00	4,000.00	2,451.92	4,000.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	34,156,147.00	34,156,147.00	4,671,931.64	59,385,209.44	25,229,062.44	73.9%
Tuition		8710	201,649.00	201,649.00	0.00	201,649.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,361,796.00	34,361,796.00	4,674,383.56	59,590,858.44	25,229,062.44	73.4%
TOTAL, REVENUES			2,320,475,464.00	2,332,585,529.00	260,605,549.89	2,092,144,663.74	(240,440,865.26)	-10.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	752,262,758.00	764,554,990.00	233,561,979.57	703,436,537.00	61,118,453.00	8.0%
Certificated Pupil Support Salaries		1200	153,602,753.00	158,784,959.00	52,793,936.67	156,692,148.00	2,092,811.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	72,748,762.00	84,903,209.00	28,268,793.67	90,499,560.00	(5,596,351.00)	-6.6%
Other Certificated Salaries		1900	100,558,843.00	107,056,119.00	38,713,561.64	117,166,881.00	(10,110,762.00)	-9.4%
TOTAL, CERTIFICATED SALARIES			1,079,173,116.00	1,115,299,277.00	353,338,271.55	1,067,795,126.00	47,504,151.00	4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	223,205,442.00	227,943,637.00	45,149,686.94	215,820,847.00	12,122,790.00	5.3%
Classified Support Salaries		2200	97,988,729.00	99,554,127.00	23,687,746.37	116,611,123.00	(17,056,996.00)	-17.1%
Classified Supervisors' and Administrators' Salaries		2300	3,459,603.00	3,526,150.00	1,636,233.64	4,742,231.00	(1,216,081.00)	-34.5%
Clerical, Technical and Office Salaries		2400	51,895,897.00	56,112,332.00	17,690,474.09	58,355,154.00	(2,242,822.00)	-4.0%
Other Classified Salaries		2900	49,540,972.00	56,615,974.00	15,563,252.70	48,239,644.00	8,376,330.00	14.8%
TOTAL, CLASSIFIED SALARIES			426,090,643.00	443,752,220.00	103,727,393.74	443,768,999.00	(16,779.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	85,385,087.00	88,298,334.00	28,060,689.64	91,421,859.00	(3,123,525.00)	-3.5%
PERS		3201-3202	42,220,308.00	42,506,078.00	8,428,517.17	52,570,012.00	(10,063,934.00)	-23.7%
OASDI/Medicare/Alternative		3301-3302	50,176,631.00	52,062,575.00	11,303,932.69	50,033,231.00	2,029,344.00	3.9%
Health and Welfare Benefits		3401-3402	255,433,837.00	235,836,063.00	59,540,249.53	209,265,076.00	26,570,987.00	11.3%
Unemployment Insurance		3501-3502	10,854,820.00	11,220,842.00	3,135,003.06	11,409,061.00	(188,219.00)	-1.7%
Workers' Compensation		3601-3602	17,664,013.00	18,192,080.00	5,092,180.78	19,329,398.00	(1,137,318.00)	-6.3%
OPEB, Allocated		3701-3702	99,132,626.00	99,267,852.00	36,802,185.17	137,527,432.00	(38,259,580.00)	-38.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,732,584.00	4,528,085.00	0.00	5,104,757.00	(576,672.00)	-12.7%
Other Employee Benefits		3901-3902	0.00	0.00	8,019,197.20	8,884.00	(8,884.00)	New
TOTAL, EMPLOYEE BENEFITS			565,599,906.00	551,911,909.00	160,381,955.24	576,669,710.00	(24,757,801.00)	-4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,948,833.00	9,945,514.00	6,220.13	12,013,780.00	(2,068,266.00)	-20.8%
Books and Other Reference Materials		4200	391,817.00	1,516,272.00	80,647.06	1,010,205.00	506,067.00	33.4%
Materials and Supplies		4300	427,297,876.00	357,260,498.00	27,128,232.03	137,779,782.00	219,480,716.00	61.4%
Noncapitalized Equipment		4400	20,073,616.00	23,621,809.00	11,285,322.51	24,310,770.00	(688,961.00)	-2.9%
Food		4700	542,520.00	557,367.00	34,365.58	206,909.00	350,458.00	62.9%
TOTAL, BOOKS AND SUPPLIES			458,254,662.00	392,901,460.00	38,534,787.31	175,321,446.00	217,580,014.00	55.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	87,810,818.00	84,604,225.00	23,695,718.91	307,499,714.00	(222,895,489.00)	-263.5%
Travel and Conferences		5200	9,387,601.00	9,883,782.00	1,363,727.82	6,929,979.00	2,953,803.00	29.9%
Dues and Memberships		5300	36,434.00	39,434.00	60,674.27	107,184.00	(67,750.00)	-171.8%
Insurance		5400-5450	0.00	200.00	100.00	200.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,445,864.00	2,445,864.00	855,985.85	2,341,102.00	104,762.00	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,546,157.00	14,024,784.00	4,345,724.50	13,141,888.00	882,896.00	6.3%
Transfers of Direct Costs		5710	113,632,856.00	113,632,856.00	0.00	88,562,683.00	25,070,173.00	22.1%
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	366,276,008.00	387,981,502.00	22,109,433.73	124,564,121.00	263,417,381.00	67.9%
Communications		5900	1,657,690.00	1,693,770.00	31,072.74	1,322,339.00	371,431.00	21.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			594,793,428.00	614,306,417.00	52,462,437.82	544,469,210.00	69,837,207.00	11.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	255,000.00	255,000.00	0.00	0.00	255,000.00	100.0%
Land Improvements		6170	37,352.00	1,077,352.00	170,558.64	48,522,585.00	(47,445,233.00)	-4403.9%
Buildings and Improvements of Buildings		6200	5,105,963.00	24,645,973.00	1,106,314.75	5,171,676.00	19,474,297.00	79.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,910,337.00	6,778,695.00	183,764.88	1,425,552.00	5,353,143.00	79.0%
Equipment Replacement		6500	8,677,953.00	8,737,928.00	(43,566.57)	11,580,557.00	(2,842,629.00)	-32.5%
TOTAL, CAPITAL OUTLAY			22,986,605.00	41,494,948.00	1,417,071.70	66,700,370.00	(25,205,422.00)	-60.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	60,350,793.00	59,288,848.00	4,679.38	49,785,660.00	9,503,188.00	16.0%
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			60,350,793.00	59,288,848.00	4,679.38	49,785,660.00	9,503,188.00	16.0%
TOTAL, EXPENDITURES			3,207,249,153.00	3,218,955,079.00	709,866,596.74	2,924,510,521.00	294,444,558.00	9.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	5,042,647.00	5,042,647.00	0.00	23,204,624.00	18,161,977.00	360.2%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	25,287,316.00	25,287,316.00	0.00	15,962,194.00	(9,325,122.00)	-36.9%
(a) TOTAL, INTERFUND TRANSFERS IN			30,329,963.00	30,329,963.00	0.00	39,166,818.00	8,836,855.00	29.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	794,722,553.80	777,318,414.80	517,127.77	755,978,374.38	(21,340,040.42)	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			794,722,553.80	777,318,414.80	517,127.77	755,978,374.38	(21,340,040.42)	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			825,052,516.80	807,648,377.80	517,127.77	795,145,192.38	12,503,185.42	-1.5%

**GENERAL FUND
FIRST INTERIM FINANCIAL REPORT
2010-11**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The first interim assumes an additional 3.85% reduction to the revenue limit (equivalent to 244.96 per ADA reduction), and an 18.355% deficit instead of 17.963%, causing the revenue limit to be lower than the budget by \$128.2. The additional reduction and the higher deficit account for the \$155.3 million decrease which is offset by higher Unemployment Insurance revenue of \$17.6 million, higher Charter General Purpose Block grant of \$7.6million, higher Meals for Needy and Beginning Teachers Salary Add-on of \$2.9 million and \$1.0 million lower other revenue limit items.
- A-2 The \$236.2 million projected lower Federal Revenues is primarily due to the projected \$226.0 million lesser expenditures in various expenditure driven specially funded programs (SFP); \$8.9 million lower estimated expenditures in ARRA IDEA-B Local Assistance; and \$1.3 million net increase in various federal revenues.
- A-3 The \$33.4million projected lower Other State Revenues is due mainly to the projected \$31.6 million lesser expenditures in specially funded programs; lower CSR K-3 of \$2.2 million, lower Special Education revenue of \$1.3 partially offset by higher QEIA revenue of \$4.8 million; and \$3.1 million net decrease in various state revenues.
- A-4 The \$10.8 million higher Other Local Revenues is primarily due to the receipt of \$24.3 million Air Quality Management District (AQMD) grant that was not included in the budget, offset by \$4.0 million lower estimated receipts in Energy Conservation Rebate; \$8.0 million lower interest income; \$2.1 million lower donations and \$0.6 million increase in various local income.

Expenditures

- B-1 The projected over-expenditure in Certificated Salaries is primarily due to higher projected expenditures for teachers, supervisor, and school administrator salaries in regular programs, partially offset by projected under-expenditure in SFP programs. This over-expenditure is offset by under-expenditure in other objects.
- B-2 The projected under-expenditure in Classified Salaries is primarily due to lower projected expenditures for maintenance and operations, partially offset by projected over-expenditure for office personnel in regular programs. In addition, there is a projected under-expenditure in SFP programs.
- B-3 The projected under-expenditure in Employee Benefits is primarily due to projected lower spending in SFP programs. In regular programs, there is a projected over-expenditure, which is primarily due to higher projected expenditures in retiree

benefits, partially offset by lower projected expenditures in health and welfare benefits.

Continued

- B-4 The projected under-expenditure in Books and Supplies is mainly due to projected underspending in SFP programs. In regular programs, there is a projected over-expenditure, primarily due to higher projected expenditures in other supplies and pupil transportation supplies.
- B-5 The projected under-spending in Services and Other Operating expenses is primarily due to lower projected expenditures in SFP programs and lower projected expenditures in rentals, leases and repairs in regular programs. The projected underspending in SFP programs will be carried over to FY 2011-2012.
- B-6 The projected under-expenditure in Capital Outlay is primarily due to lower projected expenditures in SFP programs and lower projected expenditures for buildings and improvements and equipment in regular programs. The projected underspending in SFP programs will be carried over to FY 2011-2012.
- B-7 The projected under-expenditure in Other Outgo is primarily due to lower projected debt service payments.
- B-8 The lower Direct Support/Indirect Costs is mainly due to lower spending in the Cafeteria and Adult Education Funds.

Other Financing Sources/Uses

- D-1a The projected \$8.8 million increase in Interfund Transfers In is due to the transfer of \$6.6 million from Measure Y for the ISIS project; \$7.7 million for the IFS (Integrated Financial Systems) replacement; and \$3.5 million matching fund to the AQMD grant for the purchase of buses. The increases are partially offset by the \$9.3 million lesser transfer for Williams emergency repair program and net decrease of \$0.3 million in other transfers in.
- D-1b The projected decrease in Transfers Out is primarily due to a reduced projected net encroachment from other funds, partially offset by increased projected debt service requirements for certificates of participation.
- D-2a The lower Other Financing Sources is due to lower estimates for insurance proceeds.

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	387,060.33	387,341.25	376,300.84	387,150.89	(190.36)	0%
2. Special Education	18,892.38	19,120.44	18,882.28	19,101.89	(18.55)	0%
HIGH SCHOOL						
3. General Education	150,295.75	150,266.59	149,901.40	150,198.25	(68.34)	0%
4. Special Education	11,287.84	11,082.38	10,995.70	11,048.93	(33.45)	0%
COUNTY SUPPLEMENT						
5. County Community Schools	260.78	260.78	260.78	260.78	0.00	0%
6. Special Education	1.77	1.77	1.77	1.77	0.00	0%
7. TOTAL, K-12 ADA	567,798.85	568,073.21	556,342.77	567,762.51	(310.70)	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)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	567,798.85	568,073.21	556,342.77	567,762.51	(310.70)	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	770.57	52.23	56.86	56.86	4.63	9%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	899.81	60.99	75.36	75.36	14.37	24%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	5,085.69	5,085.69	5,366.30	5,366.30	280.61	6%
b. All Other Block Grant Funded Charters	65,376.68	65,376.68	68,807.46	68,807.46	3,430.78	5%
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)	70,462.37	70,462.37	74,173.76	74,173.76	3,711.39	5%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

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	6,387.56	6,387.56	6,387.56
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
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	6,362.56	6,362.56	6,362.56
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,362.56	6,362.56	6,362.56
b. Revenue Limit ADA	0033	572,884.54	573,158.90	573,128.81
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,645,012,258.82	3,646,757,890.78	3,646,566,441.35
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	16,917,280.00	16,925,382.00	31,140,839.99
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	11,337,385.00	11,342,815.00	0.00
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	3,673,266,923.82	3,675,026,087.78	3,677,707,281.34
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.82037	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	2,999,038,779.95	3,014,881,151.63	3,002,664,109.85
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	10,980,289.00	10,980,289.00	28,601,453.00
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	15,705,292.00	15,705,292.00	15,579,350.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	3,715,060.00	3,715,060.00	3,731,830.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(1,009,943.00)	(1,009,943.00)	16,753,933.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	2,998,028,836.95	3,013,871,208.63	3,019,418,042.85

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	935,348,272.00	935,348,272.00	885,286,154.00
26. Miscellaneous Funds	0588	1,000.00	1,000.00	5,335.00
27. Community Redevelopment Funds	0589	2,800,000.00	2,800,000.00	11,752.00
28. Less: Charter Schools In-lieu Taxes	0595	102,363,040.00	102,319,034.00	103,036,728.54
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	835,786,232.00	835,830,238.00	782,266,512.46
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	30,429,273.00	30,575,669.00	32,093,781.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,131,813,331.95	2,147,465,301.63	2,205,057,749.39
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	1,299,161.00	1,370,002.00	1,363,456.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(140,332,972.00)	0.00	(140,387,473.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(141,632,133.00)	(1,370,002.00)	(141,750,929.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	1,990,181,198.95	2,146,095,299.63	2,063,306,820.39

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	3,061,991.00	3,073,671.00	3,074,856.00
44. California High School Exit Exam	9002	40,286,935.00	40,440,609.00	40,456,117.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	13,812,606.00	13,865,294.00	13,870,440.00
46. Apprenticeship Funding	0570	2,608,291.00	2,618,641.00	2,608,291.00
47. Community Day School Additional Funding	3103, 9007	3,090,754.00	3,101,364.00	3,155,759.00

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2010-11**

REVENUES

**REVENUE LIMIT
Revenue Limit ADA**

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

	Budget	1st Interim	Increase (Decrease)
Prior Year P-2 ADA (includes annual Ext. Yr Sp. Ed. ADA)	569,659.64	569,659.64	0.00
Net shift from PY District ADA to CY Charter ADA	5,882.00	6,462.00	580.00
Total PY P-2 ADA	563,777.64	563,197.64	(580.00)
Annual ADA	4,295.57	4,564.87	269.30
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	5,085.69	5,366.30	280.61
Revenue Limit ADA	573,158.90	573,128.81	(30.09)

Base Revenue Limit Per ADA

The first interim assumes a revenue limit deficit of 18.355% compared to 17.963% in the budget.

	Budget	1st Interim
Base Revenue Limit per ADA (prior year)	\$ 6,387.56	\$ 6,387.56
Statutory COLA (-0.39%)	\$ (25.00)	\$ (25.00)
Equalization	\$ -	\$ -
Total Base Revenue Limit per ADA before Deficit	\$ 6,362.56	\$ 6,362.56
Deficit factor	17.963%	18.355%
Deficit	\$ (1,142.91)	\$ (1,167.85)
Total Base Revenue Limit per ADA, Deficited	\$ 5,219.65	\$ 5,194.71

The first interim also assumes an additional reduction of 3.85% to the undeficited revenue limit, equivalent to 244.96 per ADA.

Local Property Taxes

The budget for local property taxes is based on the 2009-10 Second Principal Taxes report because the 2010-11 First Principal Taxes report which is used for the first interim is not yet available at the time the Budget was prepared. The lower property taxes are offset by higher state aid.

	Budget	1st Interim	Increase (Decrease)
Property Taxes	\$ 935,348,272.00	\$ 885,286,154.00	\$ (50,062,118.00)

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2010-11**

Special Education Mandate Settlement

Based on available funding schedule, the FY 2010-11 allocation is \$2,968,567 representing the tenth of ten annual payments.

State Class Size Reduction (CSR) Funds

Estimated CSR K-3 FY 2010-11 revenue for the first interim is \$155.4 million which is \$2.2 million lower than budgeted.

Morgan Hart 9th Grade

CSR 9th and 11th grade revenue estimate is based on the same percentage of available funding that was received of the funding allocated in 2007-08.

Lottery Revenues

Lottery revenues are calculated based on the following:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	684,213.52	\$ 112.50	\$ 76,974,021
Restricted	684,213.52	\$ 17.50	\$ 11,973,737
Total			\$ 88,947,758

Special Education

The AB 602 funding model is used in the calculation of the Special Education base entitlement with a negative .38% COLA. Included in the special education revenue is the FY 2009-10 Special Disabilities Adjustment.

The Federal IDEA PL 94-142 local assistance grant is estimated at \$123,634,568, the same as last year's funding.

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.

Other Federal Revenues (8290)

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

Categorical Programs Associated with the Revenue Limit

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

Other State Revenues

Projections for most of the state categorical revenues are based on known grants, entitlements, funding schedules or actual apportionments as of October 31, 2010. The estimates reflect the FY 2010-11 funding reductions where applicable. Below are some of the state categorical programs and the basis of the 1st interim projections.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2010-11**

DESCRIPTION	Budget	1st Interim	Increase (Decrease)	Basis of 1st Interim Estimates
0000 Target Ins Imprv Blk Grn-AB825	\$ 458,912,204	\$ 460,568,614	\$ 1,656,410	FY 2009-10 less 0.39%
7400 Qualty Educ Invstmnt Act(QEIA)	\$ 133,880,674	\$ 138,724,745	\$ 4,844,071	Apportionment schedule
0000 Sch & Lib Imprv Blk Grt-AB825	\$ 43,554,051	\$ 43,405,967	\$ (148,084)	FY 2009-10 less 0.34%
0000 Instructional Mat Block Grant	\$ 35,557,872	\$ 35,524,035	\$ (33,837)	Apportionment schedule
0000 Professional Dev Blk Grt-AB825	\$ 23,204,030	\$ 23,124,545	\$ (79,485)	FY 2009-10 less 0.34%
0000 Supplmtl Sch Counseling Gr7-12	\$ 16,664,654	\$ 16,607,994	\$ (56,660)	FY 2009-10 less 0.34%
0000 Arts And Music Block Grant	\$ 8,754,787	\$ 8,725,020	\$ (29,767)	FY 2009-10 less 0.34%
0000 Sch Safety&Violnce Prev Gr8-12	\$ 7,652,724	\$ 7,602,216	\$ (50,508)	FY 2009-10 less 0.34%
0000 CAHSEE Intensive Instr & Srvs	\$ 6,089,090	\$ 6,089,090	\$ -	FY 2009-10 Apportionment
0000 Math & Reading Prof Dev	\$ 2,843,574	\$ 2,843,574	\$ -	FY 2009-10 Apportionment
0000 Pupil Retention Blk Grnt-AB825	\$ 4,271,398	\$ 4,271,398	\$ -	FY 2009-10 Apportionment
0000 Cal Peer Asst&Revw Prg 4 Tchr	\$ 2,591,885	\$ 2,591,885	\$ -	FY 2009-10 Apportionment

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

On July 1, 2010, the District issued a total of \$540.0 million of 2010-11 TRANS at a premium of \$6.8 million. The interest and principal is due at maturity on June 30, 2011. 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: \$189.0 million on or before January 31, 2011; \$189.0 million on or before March 31, 2011; \$172.8 million of principal and interest on or before April 30, 2011.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2010-11 are based on actual expenditures through October 31, 2010, and the remaining eight months were projected based on expenditure patterns in FY 2009-10, supplemented by specific information about factors that would cause expenditures to vary from prior year.

Salary negotiations with our bargaining units have been completed for the current fiscal year. Furloughs accepted by the various bargaining units are included in the projections.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2010-11**

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	10.707%	Safety PERS Members 29.049%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	0.720%	
Workers' Comp.	1.150%	
PARS	3.750%	

DEFERRED MAINTENANCE CONTRIBUTION

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

ROUTINE REPAIR AND MAINTENANCE CONTRIBUTIONS

The routine repair and maintenance contribution amount for the current fiscal year is projected to be \$117,138,513, and total maintenance expenditures are projected to be \$117,138,513.

CERTIFICATES OF PARTICIPATION (COPs)

\$866,920 in COPs are expected to be issued or refinanced in the current fiscal year. This amount is only for costs of issuance. The proceeds for project expenditures are recorded in Fund 40. COPs proceeds projected to be spent on issuance costs in the fiscal year is \$932,163 in 01-5800. In addition \$14,587,563 in project expenditures from a COPs issuance in FY10 are expected in the current fiscal year. These project expenditures will be recorded in objects 2000 to 6999. Interfund transfers to Capital Services Fund for COPs debt service payments is projected to be \$25,463,412 in 01-7619.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

PROJECTED CHANGES IN ENDING FUND BALANCES

It is projected that the General Fund will end the fiscal year with a fund balance of \$480.4 million, which is \$166.5 million lower than the unaudited actual ending balance for 2009-10. This is primarily due to lower revenues in fiscal year 2010-11.

First Interim
2010-11 INTERIM REPORT
Cashflow Worksheet

19 64733 0000000
Form CASH

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	July	August	September	October	November	December
A. BEGINNING CASH	October 9110	279,977,000.00	820,585,000.00	790,748,000.00	717,526,000.00	528,518,000.00	763,722,000.00
B. RECEIPTS							
Revenue Limit Sources	8020-8079	32,071,000.00	40,796,000.00	0.00	0.00	17,309,000.00	398,035,000.00
Property Taxes	8010-8019	241,014,000.00	291,361,000.00	265,488,000.00	124,512,000.00	179,129,000.00	356,259,000.00
Principal Apportionment	8080-8099	(4,662,000.00)	(9,268,000.00)	(9,308,000.00)	(6,896,000.00)	(6,519,000.00)	(108,000.00)
Miscellaneous Funds	8100-8299	76,699,000.00	26,691,000.00	181,881,000.00	42,972,000.00	30,113,000.00	114,664,000.00
Federal Revenue	8300-8599	181,901,000.00	49,772,000.00	35,060,000.00	172,623,000.00	406,327,000.00	174,927,000.00
Other State Revenue	8600-8799	2,543,000.00	4,689,000.00	3,347,000.00	8,013,000.00	12,725,000.00	17,535,000.00
Other Local Revenue	8910-8929	(1,000,000.00)	(8,500,000.00)	(20,200,000.00)	(35,000,000.00)	357,338,000.00	0.00
Interfund Transfers In	8930-8979	0.00	863,000.00	0.00	0.00	0.00	0.00
All Other Financing Sources		739,316,000.00	260,051,000.00	244,221,000.00	312,157,000.00	292,561,000.00	264,237,000.00
Other Receipts/Non-Revenue		1,267,882,000.00	656,455,000.00	700,489,000.00	618,381,000.00	1,288,983,000.00	1,325,549,000.00
TOTAL RECEIPTS							
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	401,541,000.00	391,098,000.00	463,481,000.00	427,876,000.00	450,336,000.00	476,059,000.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00
Books, Supplies and Services	4000-5999	207,645,000.00	119,272,000.00	123,787,000.00	116,458,000.00	118,682,000.00	139,664,000.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	1,588,000.00	2,000.00	11,682,000.00	34,311,000.00	339,331,000.00	2,955,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/							
Non Expenditures		116,500,000.00	175,920,000.00	174,761,000.00	228,744,000.00	145,430,000.00	243,983,000.00
TOTAL DISBURSEMENTS		727,274,000.00	686,292,000.00	773,711,000.00	807,389,000.00	1,053,779,000.00	862,661,000.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	9500	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		540,608,000.00	(29,837,000.00)	(73,222,000.00)	(189,008,000.00)	235,204,000.00	462,888,000.00
F. ENDING CASH (A + E)		820,585,000.00	790,748,000.00	717,526,000.00	528,518,000.00	763,722,000.00	1,226,610,000.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	October 9110	1,226,610,000.00	1,062,460,000.00	886,314,000.00	327,389,000.00	531,040,000.00	458,241,000.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	88,045,000.00	45,703,000.00	2,323,000.00	258,020,000.00	54,790,000.00	3,249,000.00		940,341,000.00
Principal Apportionment	8010-8019	178,129,000.00	19,792,000.00	0.00	269,174,000.00	37,605,000.00	0.00		1,962,463,000.00
Miscellaneous Funds	8080-8099	(9,748,000.00)	(10,648,000.00)	(7,781,000.00)	(8,892,000.00)	(6,604,000.00)	847,000.00		(79,587,000.00)
Federal Revenue	8100-8299	31,703,000.00	112,173,000.00	67,638,000.00	247,907,000.00	157,257,000.00	28,547,000.00		1,118,245,000.00
Other State Revenue	8300-8599	237,159,000.00	155,628,000.00	154,511,000.00	137,863,000.00	140,830,000.00	237,160,000.00		2,083,761,000.00
Other Local Revenue	8600-8799	15,495,000.00	12,235,000.00	20,390,000.00	21,786,000.00	13,503,000.00	25,082,000.00		157,343,000.00
Interfund Transfers In	8910-8929	0.00	0.00	37,983,000.00	5,227,000.00	7,535,000.00	33,181,000.00		376,564,000.00
Interfund Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		863,000.00
Other Receipts/Non-Revenue		275,124,000.00	247,974,000.00	259,136,000.00	252,011,000.00	290,158,000.00	250,258,000.00		3,687,204,000.00
TOTAL RECEIPTS		815,907,000.00	582,857,000.00	534,200,000.00	1,183,096,000.00	695,074,000.00	578,324,000.00	0.00	10,247,197,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	467,265,000.00	453,396,000.00	469,418,000.00	464,336,000.00	449,015,000.00	435,708,000.00		5,349,529,000.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Books, Supplies and Services	4000-5999	123,032,000.00	136,739,000.00	151,009,000.00	138,178,000.00	141,668,000.00	117,840,000.00		1,633,974,000.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Interfund Transfers Out	7600-7629	1,039,000.00	879,000.00	76,098,000.00	5,157,000.00	1,673,000.00	129,456,000.00		604,171,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	10,770,000.00	0.00	0.00		10,770,000.00
Other Disbursements/Non Expenditures		388,721,000.00	167,989,000.00	396,600,000.00	361,004,000.00	175,517,000.00	199,090,000.00		2,774,259,000.00
TOTAL DISBURSEMENTS		980,057,000.00	759,003,000.00	1,093,125,000.00	979,445,000.00	767,873,000.00	882,094,000.00	0.00	10,372,703,000.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Accounts Payable	9500	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(164,150,000.00)	(176,146,000.00)	(558,925,000.00)	203,651,000.00	(72,799,000.00)	(303,770,000.00)	0.00	(125,506,000.00)
F. ENDING CASH (A + E)		1,062,460,000.00	886,314,000.00	327,389,000.00	531,040,000.00	458,241,000.00	154,471,000.00		
G. ENDING CASH, PLUS ACCRUALS									154,471,000.00

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**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
FIRST INTERIM FINANCIAL REPORT
2010-11**

RECEIPTS	Revenues and other receipts are primarily based on 2010-11 Actuals to October 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 2010 to October 2010.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals to October 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 2010-11 Actuals to October 2010 and 2009-10 prior years actual. This category also includes Capital Outlay.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available 2010-11 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)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	2,897,002,404.00	-3.65%	2,791,385,384.00	-3.30%	2,699,333,829.00
2. Federal Revenues	8100-8299	1,015,741,598.43	-3.89%	976,268,028.00	-14.92%	830,657,299.00
3. Other State Revenues	8300-8599	2,084,090,542.30	-3.32%	2,014,822,890.61	-6.64%	1,880,981,258.00
4. Other Local Revenues	8600-8799	158,235,847.97	-11.42%	140,166,876.00	-13.21%	121,647,507.00
5. Other Financing Sources	8900-8999	47,069,217.91	-98.68%	620,344.00	-47.25%	327,225.00
6. Total (Sum lines A1 thru A5)		6,202,139,610.61	-4.50%	5,923,263,522.61	-6.59%	5,532,947,118.00
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				2,845,672,565.00		2,807,272,631.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(38,399,934.00)		(31,033,294.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,845,672,565.00	-1.35%	2,807,272,631.00	-1.11%	2,776,239,337.00
2. Classified Salaries						
a. Base Salaries				850,623,341.00		830,090,587.38
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(20,532,753.62)		(6,918,324.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	850,623,341.00	-2.41%	830,090,587.38	-0.83%	823,172,263.38
3. Employee Benefits	3000-3999	1,392,318,513.00	2.02%	1,420,381,501.00	1.10%	1,435,985,978.00
4. Books and Supplies	4000-4999	292,094,288.00	-15.90%	245,662,280.77	-14.25%	210,666,325.77
5. Services and Other Operating Expenditures	5000-5999	770,669,842.00	0.72%	776,240,379.00	-1.15%	767,348,531.00
6. Capital Outlay	6000-6999	81,661,552.00	-59.90%	32,749,399.00	-48.47%	16,875,588.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,910,900.00	0.00%	1,910,900.00	0.00%	1,910,900.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,034,914.00)	116.53%	(21,728,480.00)	0.65%	(21,870,201.00)
9. Other Financing Uses	7600-7699	143,812,613.00	45.65%	209,465,112.00	0.07%	209,605,509.00
10. Other Adjustments				(329,510,252.00)		(155,700,000.00)
11. Total (Sum lines B1 thru B10)		6,368,728,700.00	-6.22%	5,972,534,058.15	1.54%	6,064,234,231.15
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(166,589,089.39)		(49,270,535.54)		(531,287,113.15)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		646,944,881.03		480,355,791.64		431,085,256.10
2. Ending Fund Balance (Sum lines C and D1)		480,355,791.64		431,085,256.10		(100,201,857.05)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	251,862,304.78		325,893,884.00		308,788,788.00
b. Designated for Economic Uncertainties	9770	65,375,780.00		63,020,443.00		62,199,342.00
c. Fund Balance Designations	9775, 9780	67,686,834.62		42,059,280.61		43,603,367.52
d. Undesignated/Unappropriated Balance	9790	95,430,872.24		111,648.49		(514,793,354.57)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		480,355,791.64		431,085,256.10		(100,201,857.05)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	65,375,780.00		63,020,443.00		62,199,342.00
b. Undesignated/Unappropriated Amount	9790	95,430,872.24		111,648.49		(514,793,354.57)
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
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)		160,806,652.24		63,132,091.49		(452,594,012.57)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.52%		1.06%		-7.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and 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)		556,080.22		538,942.00		522,844.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		6,368,728,700.00		5,972,534,058.15		6,064,234,231.15
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)		6,368,728,700.00		5,972,534,058.15		6,064,234,231.15
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)		63,687,287.00		59,725,340.58		60,642,342.31
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)		63,687,287.00		59,725,340.58		60,642,342.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	2,721,231,118.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,362.56	2.11%	6,496.56	2.42%	6,653.56
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		573,128.81	-2.94%	556,297.10	-2.75%	540,973.86
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,646,566,441.35	-0.89%	3,614,017,487.98	-0.40%	3,599,402,035.94
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		31,140,839.99	-0.93%	30,852,237.00	-0.42%	30,721,906.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		3,677,707,281.34	-0.89%	3,644,869,724.98	-0.40%	3,630,123,941.94
f. Deficit Factor (Form RLI, line 16)		0.81645	-2.06%	0.79967	-2.35%	0.78088
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		3,002,664,109.85	-2.93%	2,914,692,972.97	-2.74%	2,834,691,183.78
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		7,487,770.15	-2085.69%	(148,684,176.65)	8.02%	(160,610,231.69)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(175,771,286.00)	-1.50%	(173,141,781.00)	-3.37%	(167,306,745.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(113,149,476.00)	-122.43%	25,376,588.00	-0.49%	25,252,877.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		2,721,231,118.00	-3.78%	2,618,243,603.32	-3.29%	2,532,027,084.09
2. Federal Revenues	8100-8299	20,149,698.43	45.15%	29,247,975.00	0.22%	29,313,326.00
3. Other State Revenues	8300-8599	1,222,899,923.00	-1.78%	1,201,074,832.00	-9.52%	1,086,778,885.00
4. Other Local Revenues	8600-8799	98,644,989.53	17.81%	116,216,672.00	-10.94%	103,507,887.00
5. Other Financing Sources	8900-8999	(748,075,974.47)	19.13%	(891,182,557.00)	3.11%	(918,940,127.00)
6. Total (Sum lines A1k thru A5)		3,314,849,754.49	-7.28%	3,073,600,525.32	-7.84%	2,832,687,055.09
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				1,777,877,439.00		1,819,826,800.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				41,949,361.00		(11,597,632.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,777,877,439.00	2.36%	1,819,826,800.00	-0.64%	1,808,229,168.00
2. Classified Salaries						
a. Base Salaries				406,854,342.00		398,004,845.38
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,849,496.62)		2,434,812.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	406,854,342.00	-2.18%	398,004,845.38	0.61%	400,439,657.38
3. Employee Benefits	3000-3999	815,648,803.00	6.25%	866,612,703.00	1.75%	881,807,138.00
4. Books and Supplies	4000-4999	116,772,842.00	-25.29%	87,235,156.77	-19.01%	70,649,942.77
5. Services and Other Operating Expenditures	5000-5999	226,200,632.00	8.77%	246,030,431.00	-2.64%	239,523,203.00
6. Capital Outlay	6000-6999	14,961,182.00	90.76%	28,540,144.00	-62.36%	10,742,736.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,910,900.00	0.00%	1,910,900.00	0.00%	1,910,900.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(59,820,574.00)	119.34%	(131,213,202.00)	-8.29%	(120,339,181.00)
9. Other Financing Uses	7600-7699	143,812,613.00	45.65%	209,465,112.00	0.07%	209,605,509.00
10. Other Adjustments (Explain in Section F below)				(329,510,252.00)		(155,700,000.00)
11. Total (Sum lines B1 thru B10)		3,444,218,179.00	-7.18%	3,196,902,638.15	4.69%	3,346,869,073.15
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(129,368,424.51)		(123,302,112.83)		(514,182,018.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		366,939,922.83		237,571,498.32		114,269,385.49
2. Ending Fund Balance (Sum lines C and D1)		237,571,498.32		114,269,385.49		(399,912,632.57)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	9,785,993.46		9,785,993.00		9,785,993.00
b. Designated for Economic Uncertainties	9770	65,375,780.00		63,020,443.00		62,199,342.00
c. Fund Balance Designations	9775, 9780	66,978,852.62		41,351,301.00		42,895,387.00
d. Undesignated/Unappropriated Balance	9790	95,430,872.24		111,648.49	Negative; revise designations	(514,793,354.57)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		237,571,498.32		114,269,385.49		(399,912,632.57)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	65,375,780.00		63,020,443.00		62,199,342.00
b. Undesignated/Unappropriated Amount	9790	95,430,872.24		111,648.49		(514,793,354.57)
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)		160,806,652.24		63,132,091.49		(452,594,012.57)
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.						
Represent the use of ARRA Education Jobs Fund for 2011-12 and alternative 2 of the Fiscal Stabilization Plan for 2011-12 and 2012-13.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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	175,771,286.00	-1.50%	173,141,780.68	-3.37%	167,306,744.91
2. Federal Revenues	8100-8299	995,591,900.00	-4.88%	947,020,053.00	-15.38%	801,343,973.00
3. Other State Revenues	8300-8599	861,190,619.30	-5.51%	813,748,058.61	-2.40%	794,202,373.00
4. Other Local Revenues	8600-8799	59,590,858.44	-59.81%	23,950,204.00	-24.26%	18,139,620.00
5. Other Financing Sources	8900-8999	795,145,192.38	12.16%	891,802,901.00	3.08%	919,267,352.00
6. Total (Sum lines A1 thru A5)		2,887,289,856.12	-1.30%	2,849,662,997.29	-5.24%	2,700,260,062.91
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				1,067,795,126.00		987,445,831.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(80,349,295.00)		(19,435,662.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,067,795,126.00	-7.52%	987,445,831.00	-1.97%	968,010,169.00
2. Classified Salaries						
a. Base Salaries				443,768,999.00		432,085,742.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(11,683,257.00)		(9,353,136.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	443,768,999.00	-2.63%	432,085,742.00	-2.16%	422,732,606.00
3. Employee Benefits	3000-3999	576,669,710.00	-3.97%	553,768,798.00	0.07%	554,178,840.00
4. Books and Supplies	4000-4999	175,321,446.00	-9.64%	158,427,124.00	-11.62%	140,016,383.00
5. Services and Other Operating Expenditures	5000-5999	544,469,210.00	-2.62%	530,209,948.00	-0.45%	527,825,328.00
6. Capital Outlay	6000-6999	66,700,370.00	-93.69%	4,209,255.00	45.70%	6,132,852.00
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	49,785,660.00	119.91%	109,484,722.00	-10.06%	98,468,980.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,924,510,521.00	-5.09%	2,775,631,420.00	-2.10%	2,717,365,158.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(37,220,664.88)		74,031,577.29		(17,105,095.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		280,004,958.20		242,784,293.32		316,815,870.61
2. Ending Fund Balance (Sum lines C and D1)		242,784,293.32		316,815,870.61		299,710,775.52
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	242,076,311.32		316,107,891.00		299,002,795.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	707,982.00		707,979.61		707,980.52
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)		242,784,293.32		316,815,870.61		299,710,775.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 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 attachments						

Los Angeles Unified School District

2010-11 First Interim

GENERAL FUND

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
FISCAL YEARS 2011-12 AND 2012-13**

Major Assumptions For Revenues:

	<u>2011-12</u>	<u>2012-13</u>
1. COLA		
Revenue Limit	2.10%	2.40%
Categorical Programs	0.00%	0.00%
Special Education (AB602)	0.00%	0.00%
2. Deficit Factor		
Revenue Limit	20.0330%	21.9116%
3. Effective / Funded COLA for Revenue Limit	0.00%	0.00%
4. Enrollment		
Non-charter schools	574,702	557,194
Fiscally-dependent charter schools	7,391	7,428
Fiscally-independent charter schools	75,722	84,762
Total	<u>657,815</u>	<u>649,384</u>
5. Funded Average Daily Attendance		
Non-charter schools (includes conversion charter schools)	556,034.55	540,711.31
County Office Community School	260.78	260.78
County Office Special Class	1.77	1.77
Total	<u>556,297.10</u>	<u>540,973.86</u>
6. Revenue Limit Rate Per ADA for K-12		
Prior year undeficit revenue limit rate per ADA	\$6,362.56	\$6,496.56
COLA	134.00	157.00
Equalization	0.00	0.00
Deficit	-1,301.46	-1,457.90
3.85% reduction	-250.12	-256.16
Current year deficated revenue limit rate per ADA	<u>\$4,944.98</u>	<u>\$4,939.50</u>
7. California State Lottery		
Rate per ADA - Unrestricted	\$111.00	\$111.00
Rate per ADA - Restricted	\$14.50	\$14.50
8. 2011-12 and 2012-13 entitlements for Community Day School Additional Funding – All Other Expelled Students, Supplemental Instructional Programs, Adult Education, and ROC/P are estimated by using the same amounts as 2010-11 to reflect 0% COLA.		

Major Expenditure Assumptions for 2011-12:

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	\$31.0
Cost of Opening New School	12.5
2010-11 Onetime Items	47.3
Savings from Change of Year-Round Schs to Traditional	(4.0)
Reduced Cost from Enrollment Decline	(44.8)
GF, Specially Funded Programs	(80.8)
All Other Items	0.4
Total 2011-12 Known Changes	<u>(\$38.4)</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	\$7.0
GF, Specially Funded Programs	7.8
CMS/IFS Projects	5.3
Savings from Change of Year-Round Schs to Traditional	(0.3)
Reduced Cost from Enrollment Decline	(2.0)
Elimination of 2010-11 Onetime Items	(41.3)
All Other Items	3.1
Total 2011-12 Known Changes	<u>(\$20.4)</u>

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 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 \$7.6 million.
 - b. Cost of opening new schools is estimated at \$24.4 million.
 - c. Increased cost of Special Education nonpublic schools contract by \$0.7 million compared to 2010-11.
 - d. No purchase of new English Language Arts textbooks as adoption is delayed per District's Fiscal Stabilization Plan D until full funding becomes available from the State.
 - e. Assumes additional cuts of \$14.9 million in the Routine Repair and General Maintenance account exercising the budget flexibility granted by the State on the required contribution.
 - f. Elimination of 2010-11 one-time items of \$105.3 million.
5. Ongoing and Major Maintenance Account set-aside is 1.7% of total General Fund expenditures.
6. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
7. Indirect Cost Rate used is 5.26%.
8. Other Adjustments of \$329.5 million represent \$103.3 million of ARRA Education Jobs Bill and \$226.2 million per Alternative 2 of the 2011-12 Fiscal Stabilization Plan included in the 2010-11 First Interim Financial Report.

Major Expenditure Assumptions for 2012-13:

1. Certificated Salaries are based on 2011-12 adjusted for known changes that are either increases or reductions. The following are known changes from 2011-12 to 2012-13 affecting certificated salaries:

Amounts in \$million	
Step and Column Salary Adjustment	\$30.8
Cost of Opening New School	7.3
Elimination of 2011-12 Onetime Items	(10.2)
GF, Specially Funded Programs	(18.1)
Reduced Cost from Enrollment Decline	(40.8)
Total 2012-13 Known Changes	<u>(\$31.0)</u>

2. Classified Salaries are based on 2011-12 adjusted for known changes that are either increases or reductions. The following are known changes from 2011-12 to 2012-13 affecting classified salaries:

Amounts in \$million	
Cost of Opening New Schools	\$6.2
Elimination of 2011-12 Onetime Items	(7.8)
Reduced Cost from Enrollment Decline	(1.3)
GF, Specially Funded Programs	(4.1)
All Others	0.1
Total 2012-13 Known Changes	<u>(\$6.9)</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 2011-12 requirement adjusted for changes in participation. Increased contribution to Other than Pension Employee Benefits (OPEB) of \$11.3 million compared to 2011-12.
4. Other expenses (4000-6000) are based on 2011-12 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 \$9.2 million.
 - b. Cost of opening new schools is estimated at \$9.1 million.
 - c. Increased cost of Special Education nonpublic schools contract by \$4.4 million compared to 2011-12.
 - d. Elimination of 2011-12 one-time items of \$68.2 million.

5. Ongoing and Major Maintenance Account set-aside is 1.8% of total General Fund expenditures.
6. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
7. Indirect Cost Rate used is 4.60%.
8. Other Adjustments of \$155.7 million represent Alternative 2 of the 2012-13 Fiscal Stabilization Plan. Also, included in the 2010-11 First Interim Financial Report is the recommended adoption of a resolution affirming the Board's commitment to meet the 2012-13 Reserve Requirement.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	572,884.54	573,128.81	0.0%	Met
1st Subsequent Year (2011-12)	555,884.74	556,297.10	0.1%	Met
2nd Subsequent Year (2012-13)	540,521.14	540,973.86	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2010-11)	593,070	593,432	0.1%	Met
1st Subsequent Year (2011-12)	574,702	574,702	0.0%	Met
2nd Subsequent Year (2012-13)	557,194	557,194	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	602,779	646,351	93.3%
Second Prior Year (2008-09)	592,255	630,052	94.0%
First Prior Year (2009-10)	572,944	610,528	93.8%
Historical Average Ratio:			93.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **94.2%**

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 (2010-11)	556,080	593,432	93.7%	Met
1st Subsequent Year (2011-12)	538,942	574,702	93.8%	Met
2nd Subsequent Year (2012-13)	522,844	557,194	93.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Revenue Limit				
(Fund 01, Objects 8011, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2010-11)	2,928,330,471.00	2,948,610,061.00	0.7%	Met
1st Subsequent Year (2011-12)	2,852,591,208.00	2,946,167,349.00	3.3%	Not Met
2nd Subsequent Year (2012-13)	2,789,282,808.00	2,906,477,343.00	4.2%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The 2010-11 state budget adopted in October 8, 2010 contains revenue limit assumptions that were not included in the district revised adopted budget. These assumptions are as follows: restoration of 3.85% revenue limit reduction reflected in the May Revise; the change in the effective COLA from -0.39% to 0.0; and the assumption of 1.9% COLA in 2012-13.

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 (2007-08)	3,143,006,079.00	3,337,022,826.19	94.2%
Second Prior Year (2008-09)	3,065,936,917.04	3,125,508,679.94	98.1%
First Prior Year (2009-10)	2,808,896,512.12	3,065,577,425.35	91.6%
	Historical Average Ratio:		94.6%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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):	91.6% to 97.6%	91.6% to 97.6%	91.6% to 97.6%

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 (2010-11)	3,000,380,584.00	3,300,405,566.00	90.9%	Not Met
1st Subsequent Year (2011-12)	3,084,444,348.38	2,987,437,526.15	103.2%	Not Met
2nd Subsequent Year (2012-13)	3,090,475,963.38	3,137,263,564.15	98.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

For FY 2010-11, the lower ratio is the result of increased furloughs and reduction in force that are reflected in the projections. Expenditure reductions shown as Other Adjustments in 2011-12 and 2012-13 involve staffing reductions. Once the staffing reductions are approved by the Board and reflected on the appropriate object of expenditure, the ratio to salary and benefit costs to total expenditure 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 budget adoption.

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

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

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

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

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

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

Current Year (2010-11)	1,251,916,608.00	1,015,741,598.43	-18.9%	Yes
1st Subsequent Year (2011-12)	858,057,535.00	976,268,028.00	13.8%	Yes
2nd Subsequent Year (2012-13)	843,866,655.00	830,657,299.00	-1.6%	No

Explanation:
(required if Yes)

For FY 2010-11, the lower federal revenues are the result of lower projected expenditures than what were originally budgeted. Most of these federal revenues are expenditure driven. FY 2011-12 is due to the addition of Education Job Fund for \$103.3M.

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

Current Year (2010-11)	2,108,448,417.00	2,084,090,542.30	-1.2%	No
1st Subsequent Year (2011-12)	2,032,838,602.00	2,014,822,890.61	-0.9%	No
2nd Subsequent Year (2012-13)	1,903,767,237.00	1,880,981,258.00	-1.2%	No

Explanation:
(required if Yes)

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

Current Year (2010-11)	147,310,850.00	158,235,847.97	7.4%	Yes
1st Subsequent Year (2011-12)	148,949,990.00	140,166,876.00	-5.9%	Yes
2nd Subsequent Year (2012-13)	137,102,393.00	121,647,507.00	-11.3%	Yes

Explanation:
(required if Yes)

The higher local revenue in the current year is primarily due to the \$24.3M in Air Quality Management District(AQMD) grant that was not included in the adopted budget. FY11-12 is to due reduction in interest for TRANS(\$4.4M) and deposits(\$2.2M). FY12-13 is due to reduction in interest for TRANS(\$5.5M) and deposits(\$2.7M).

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

Current Year (2010-11)	598,144,696.04	292,094,288.00	-51.2%	Yes
1st Subsequent Year (2011-12)	213,446,388.86	245,662,280.77	15.1%	Yes
2nd Subsequent Year (2012-13)	206,949,844.86	210,666,325.77	1.8%	No

Explanation:
(required if Yes)

In FY 2010-11, the change is primarily due to lower spending in specially funded grants. In FY 2011-12, the increase is mainly due to expenditures relating to textbooks that were initially planned to be spent in 2010-11, instead, funds are carried and spent in 2011-12.

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

Current Year (2010-11)	792,098,145.00	770,669,842.00	-2.7%	No
1st Subsequent Year (2011-12)	754,278,689.00	776,240,379.00	2.9%	No
2nd Subsequent Year (2012-13)	768,453,427.86	767,348,531.00	-0.1%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2010-11)	3,507,675,875.00	3,258,067,988.70	-7.1%	Not Met
1st Subsequent Year (2011-12)	3,039,846,127.00	3,131,257,794.61	3.0%	Met
2nd Subsequent Year (2012-13)	2,884,736,285.00	2,833,286,064.00	-1.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	1,390,242,841.04	1,062,764,130.00	-23.6%	Not Met
1st Subsequent Year (2011-12)	967,725,077.86	1,021,902,659.77	5.6%	Not Met
2nd Subsequent Year (2012-13)	975,403,272.72	978,014,856.77	0.3%	Met

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

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

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

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

For FY 2010-11, the lower federal revenues are the result of lower projected expenditures than what were originally budgeted. Most of these federal revenues are expenditure driven. FY 2011-12 is due to the addition of Education Job Fund for \$103.3M.

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

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

The higher local revenue in the current year is primarily due to the \$24.3M in Air Quality Management District(AQMD) grant that was not included in the adopted budget. FY11-12 is to due reduction in interest for TRANS(\$4.4M) and deposits(\$2.2M). FY12-13 is due to reduction in interest for TRANS(\$5.5M) and deposits(\$2.7M).

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

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

In FY 2010-11, the change is primarily due to lower spending in specially funded grants. In FY 2011-12, the increase is mainly due to expenditures relating to textbooks that were initially planned to be spent in 2010-11, instead, funds are carried and spent in 2011-12.

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

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	65,919,172.00	117,138,513.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

☐	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
☐	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
☐	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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	2.5%	1.1%	-7.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	0.8%	0.4%	-2.5%

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2010-11)	(129,368,424.51)	3,444,218,179.00	3.8%	Not Met
1st Subsequent Year (2011-12)	(123,302,112.83)	3,196,902,638.15	3.9%	Not Met
2nd Subsequent Year (2012-13)	(514,182,018.06)	3,346,869,073.15	15.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending is due to decreasing revenue limit and categorical revenues combined with increasing cost of employee benefits and other operating expenditure.

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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2010-11)		480,355,791.64	Met
1st Subsequent Year (2011-12)		431,085,256.10	Met
2nd Subsequent Year (2012-13)		(100,201,857.05)	Not Met

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

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

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

Explanation:
(required if NOT met)

Included in the 2010-11 First Interim Financial Report is the recommended adoption of a resolution affirming the Board's commitment to meet the 2012-13 Reserve Requirement.

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.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2010-11)		154,471,000.00	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 \$60,000 (greater of)	0 to 300
4% or \$60,000 (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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	556,080	538,942	522,844
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

No

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,368,728,700.00	5,972,534,058.15	6,064,234,231.15
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)	6,368,728,700.00	5,972,534,058.15	6,064,234,231.15
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	63,687,287.00	59,725,340.58	60,642,342.31
6. Reserve Standard - by Amount (\$60,000 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)	63,687,287.00	59,725,340.58	60,642,342.31

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1.	General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	65,375,780.00	63,020,443.00	62,199,342.00
2.	General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	95,430,872.24	111,648.49	(514,793,354.57)
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)	160,806,652.24	63,132,091.49	(452,594,012.57)
7.	District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	2.52%	1.06%	-7.46%
District's Reserve Standard (Section 10B, Line 7):		63,687,287.00	59,725,340.58	60,642,342.31
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)

On October 5, 2010, a fiscal stabilization plan was adopted by the board containing four alternative solutions, each of which will enable the District to balance the future year. Alternative 4 will be the default solution should the other alternatives which entail negotiations do not materialize. Part of the first interim item also includes a resolution from the Board affirming their commitment to meet the reserve requirements.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(794,722,553.80)	(755,978,374.38)	-4.9%	(38,744,179.42)	Met
1st Subsequent Year (2011-12)	(907,498,423.00)	(880,607,664.00)	-3.0%	(26,890,759.00)	Met
2nd Subsequent Year (2012-13)	(940,366,890.00)	(897,315,531.00)	-4.6%	(43,051,359.00)	Met
1b. Transfers In, General Fund *					
Current Year (2010-11)	40,192,633.00	45,274,634.00	12.6%	5,082,001.00	Not Met
1st Subsequent Year (2011-12)	620,344.00	620,344.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	327,225.00	327,225.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2010-11)	153,567,367.00	143,812,613.00	-6.4%	(9,754,754.00)	Not Met
1st Subsequent Year (2011-12)	212,525,489.00	209,465,112.00	-1.4%	(3,060,377.00)	Met
2nd Subsequent Year (2012-13)	213,713,530.00	209,605,509.00	-1.9%	(4,108,021.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

For FY 2010-11, the increased transfers in represents funding for the IFS(financial system) replacement and ISIS project.

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

Explanation:
(required if NOT met)

For FY 2010-11, the lower transfers out is due to lower encroachment by Cafeteria Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	2,628,482
Certificates of Participation	25	Various Funds	Fund 56 - Objects 7438 & 7439	451,705,864
General Obligation Bonds	25	Tax Levy	Fund 51 - Objects 7433 & 7434	11,874,430,000
Supp Early Retirement Program				
State School Building Loans		Tax Levy	Fund 53 - Objects 7432 & 7438	0
Compensated Absences		Various Funds	Various	75,169,620

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	2	General Fund	Fund 01 - Objects 7438 & 7439	438,541
Retirement Bonus		Various Funds	Various	95,476,034
Early Retirement Incentive	4	Various Funds	Various	40,639,725

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases	1,471,128	1,386,070	895,498	561,927
Certificates of Participation	107,033,675	38,507,326	71,950,810	46,542,445
General Obligation Bonds	799,608,155	845,852,586	869,047,151	896,740,722
Supp Early Retirement Program				
State School Building Loans	246	0	0	0
Compensated Absences	82,660,824	83,758,344	84,870,437	85,997,296

Other Long-term Commitments (continued):

Children's Center Fac Revolving Loan	0	79,200	79,200	79,200
CA Energy Commission Loan	236,754	236,754	222,722	0
Retirement Bonus	13,438,602	14,177,725	14,957,500	15,780,163
Early Retirement Incentive	12,827,660	14,835,288	13,118,766	12,908,990
Total Annual Payments:	1,017,277,044	998,833,293	1,055,142,084	1,058,610,743
Has total annual payment increased over prior year (2009-10)?	No	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in debt service for general obligation bonds will be funded from an increase in tax levy; COPs and retirement bonus will be funded from GF unrestricted revenues; and compensated absences will be funded from various funding sources.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

Actuarial	Actuarial
Jun 30, 2010	Jun 30, 2010

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

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 (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

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

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

312,109,056.00	337,285,841.00
321,023,489.00	321,940,914.00
346,173,272.00	341,262,547.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

370,137,020.00	207,126,267.00
370,137,020.00	285,530,000.00
370,137,020.00	304,000,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

35,293	35,056
35,954	35,898
36,627	36,761

4. Comments:

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

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

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

Yes

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

Yes

- c. If Yes to item 1a, have there been changes since budget adoption 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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	459,617,478.00	500,154,646.00
b.	459,617,478.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	49,600,000.00	1,021,624,342.00
	105,100,000.00	1,093,276,174.00
	105,100,000.00	1,101,347,807.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

b.	49,600,000.00	1,021,624,342.00
	105,100,000.00	1,093,276,174.00
	105,100,000.00	1,101,347,807.00

4. Comments:

Revised final budget criterion and standard answer only pertained to workers' compensation fund.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	40,333.4	39,989.2	39,913.0	39,883.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

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

--

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

--

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	15,454.3	13,613.3	13,599.3	13,577.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

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

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

--

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

Classified (Non-management) - Other

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

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

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

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

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

Yes

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) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	4,729.5	4,516.9	4,564.9	4,543.9

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

Yes

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Glossary of Terms
FY 2010-11 First Interim

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