

**LOS ANGELES UNIFIED  
SCHOOL DISTRICT**

**2010-11  
SECOND  
INTERIM  
FINANCIAL  
REPORT**

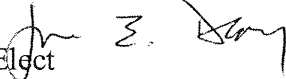
**LOS ANGELES UNIFIED SCHOOL DISTRICT**  
*Office of the Superintendent*  
**Inter-Office Correspondence**

**INFORMATIVE**

**DATE:** March 11, 2011

**TO:** Members, Board of Education

**FROM:** Dr. John Deasy, Superintendent-Elect



**SUBJECT: PLANNING FOR THE 2011-2012 BUDGET – SECOND INTERIM  
UPDATE**

Last month we took the necessary but difficult step putting forward a balancing strategy to cover various budget scenarios. In order to create this balancing strategy, we ripped apart the budget, dissected the programs, and came up with a solution to close the deficit gap for next year. I had to ensure that we had considered every viable budget cut option before asking for any concessions from our employees and labor partners to prevent future layoffs. We also had to assure that the proposal would satisfy the County Office's requirements and provided a contingency plan, if other solutions did not present themselves in time.

Attached is the Second Interim Financial Report update for the current year 2010-2011. We are now more than halfway through the fiscal year and can look more closely at actual revenues and expenditures. We also incorporate information that has become available since our last look in December during our First Interim Financial Report. The updated reconciliation shows a one-time revenue increase and a decrease of on-going expenditures at this point in time.

However, the biggest factors affecting next year's budget are external. It hinges on the State's financial health and the outcome of the Governor's June ballot proposal. We know that with the ballot passing successfully our deficit number will be reduced by \$183 million. In our balancing strategy, we have accounted for a loss of \$330 per student if the ballot fails (or even fails to be put on the ballot).

In the event the ballot measure does not pass, the possible range of budget consequences is wide. Governor Brown talks about "a budget of all cuts" as the alternative if the tax extension ballot is not successful. Estimates range from the \$330 per student to \$1,000 per student. If these taxes are allowed to expire at the end of the year, the State will have to contend with over a \$20 billion deficit.

The Second Interim indicates incremental adjustments in the ending balance and revenue situation. However, our overall budget situation has not changed materially, nor will we know whether we must adjust our budgetary balancing plan until the outcome of the election and the State Budget for next year has been finalized.

Regardless of the fluctuations in the interim budgets we must be mindful of the one-time nature of the revenue changes and the great uncertainty before us. We need to hold fast until we see what happens in June. We need to hold fast until we see if the State will honor its I.O.U.s on

promised revenue. We need to continue communicating often and openly about all of these issues.

Although the Chief Financial Officer may prudently recommend having all possible scenarios covered and my actions may make her nervous, I feel this is the best way to approach both the uncertain future and the burden of asking our employees to make additional sacrifices.

**Attachments:** (1) Informative: "Second Interim Financial Report"

C: Ramon C. Cortines  
Michelle King  
David Holmquist  
Megan Reilly  
Yumi Takahashi  
Judy Elliott  
Vivian Ekchian  
James Sohn  
Anita Ford  
John Bowes

**LOS ANGELES UNIFIED SCHOOL DISTRICT**  
**Inter-Office Correspondence**

**INFORMATIVE**

**DATE: March 11, 2011**

**TO:** Members, Board of Education  
Ramon C. Cortines

**FROM:** Megan K. Reilly   
Chief Financial Officer

**SUBJECT: SECOND INTERIM FINANCIAL REPORT FOR FISCAL YEAR 2010-11**

This Board Report requests approval of the Second Interim financial report, which will be submitted to LACOE as required under sections 42130 and 42131 of the Education Code. By March 17<sup>th</sup>, the Board must take action on the Second Interim Report, which provides reporting information regarding District expenditure and revenue projections for the 2010-2011 fiscal year.

Please note that this Board Report does not call for the adoption of a revised budget or fiscal stabilization plan. The Board must adopt a Final Budget for the 2011-2012 Fiscal Year before June 30<sup>th</sup>.

The Second Interim Report projects that the District will be able to meet its financial obligations in 2010-11. However, it contains a qualified certification which means that the District's may not be able to meet fiscal obligations through 2012-2013. Therefore, based upon these current projections, the District will be required to continue to find balancing solutions and/or secured shared commitments from its collective bargaining partners.

**Results of Fiscal Year 2010-11 Second Interim Projections - General Fund (Unrestricted)**

- As of second interim, the District will have an ending balance at the end of the current fiscal year and will maintain its required reserve levels.
- Revenue projection is higher overall by \$21.6 million as compared to the First Interim Report.
  - The major difference is due to a one-time increase in the mandated cost reimbursements of \$18.4 million. This revenue was anticipated as a budget balancing item on February 15, 2011, when the Board adopted its plan to address the 2011-12 deficit.
  - The District has not recognized approximately \$250 per ADA in revenue for which payment has been deferred.
- Total expenditures are projected to be \$67.7 million lower than the First Interim.
  - The ongoing component of this lower expenditure is approximately \$45.0 million.
    - The decrease is primarily in salaries and benefits as a result of higher vacancies and position costs being charged to categorical funds rather than the general fund, unrestricted.



Members, Board of Education

Ramon C. Cortines

March 11, 2011

SECOND INTERIM FINANCIAL REPORT FOR 2010-11

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- In the First Interim, the projection indicated that salaries were higher than the October modified budget. Staff performed a monthly review to validate if the higher salary data in October was a trend that would sustain for the year or a temporary anomaly that would get adjusted prior to Second Interim. The results of the Second Interim indicated the latter – delays in changes to position funding and assignments from unrestricted to restricted sources caused salaries to be higher in October as compared to the modified budget in October.
- The other expenditure decreases are based on lower expenditures in Services and Other Operating expenditures such as utilities and in Capital Outlay.
- Offsetting lower expenditures in the general fund, unrestricted is making a larger contribution to restricted programs, principally due to higher expenditures in Special Education. Higher expenditures in Special Education are a direct result of the District assuming the cost of mental health services that the County previously covered (AB 3632).

As a result of the increase in revenue projection and a lower expenditure projection, the undesignated ending balance increased by \$70.1 million between First and Second Interim Reports.

**Multi-Year Projections (2011-12 and 2012-13)**

Prior to the Second Interim, even with the inclusion of the \$103 million of Federal Jobs Bill funding, the District was facing a projected budget deficit of \$407.7 million for the 2011-12 school year due to declining enrollment, loss in one-time funding and other economic realities resulting from the State's fiscal situation. This deficit includes a \$330 ongoing per ADA reduction beginning in 2011-12 if the Governor's tax initiative does not pass. The District also has not recognized approximately \$250 per ADA in revenue for 2010-11 through 2012-13, for which payment has been deferred. With the increasing size of the deferrals to education, the extent of the cuts to education should the tax initiatives not pass is not known.

The Second Interim shows an improvement of \$41.6 million for 2011-12 and \$31.8 million for 2012-13, largely patterned from revenue and expenditure changes seen in 2010-11.

Assuming the Board approved-reductions for 2011-12 and 2012-13, and based on multi-year projections for expenditures and currently available revenue information from the State, the District is expected to have an undesignated ending balance of \$30.5 million in 2010-11 and negative \$343.4 million in 2012-13.

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

c: John Deasy  
Michelle King  
David Holmquist

Jefferson Crain  
Timothy Rosnick  
Yumi Takahashi



# LOS ANGELES UNIFIED SCHOOL DISTRICT

## Board of Education Report

<b>Report Number:</b>	223-10/11 (Revised)
<b>Date:</b>	March 15, 2011
<b>Subject:</b>	2010-11 Second Interim Report
<b>Responsible Staff:</b>	
Name	Megan K. Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

### BOARD REPORT

**Action Proposed:** The Board is requested to adopt a qualified certification of financial condition based on the 2010-11 Second Interim Financial Report (enclosed herewith as Attachment "A"). A qualified certification signifies that the District, based on current projections, may not be able to meet its financial obligations for the current or two subsequent fiscal years.

**Background:** Education Code Sections 35035(g), 42130 and 42131 as amended by AB 1200, require each district superintendent to prepare and submit interim financial reports for certain funds to the governing board. The governing board certifies to the County Superintendent of Schools, the State Controller, and the State Superintendent of Public Instruction whether the schools district is able to meet its financial obligations for the remainder of the fiscal year and the next two fiscal years, using one of three certification scenarios:

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



## LOS ANGELES UNIFIED SCHOOL DISTRICT

### Board of Education Report

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

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

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

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

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

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

**Policy Implications:** Certification of the District's 2010-11 Second Interim Financial Report will comply with Education Code and LACOE requirements.

**Budget Impact:** The qualified certification indicates that the District may not meet its financial obligations for the current year or the two subsequent years.

**Issues and Analysis:** None



LOS ANGELES UNIFIED SCHOOL DISTRICT  
Board of Education Report

Attachments:

☒ Informative

☐ Desegregation  
Impact Statement

Respectfully submitted,

RAMON C. CORTINES  
Superintendent of School

APPROVED BY:

MICHELLE KING  
Deputy Superintendent, School Operations

REVIEWED BY:

DAVID HOLMQUIST  
General Counsel

APPROVED &  
PRESENTED BY:

Megan Reilly  
Chief Financial Officer  
Office of the Chief Financial Officer

☒ Approved as to form.

YUMI TAKAHASHI  
Budget Director

☒ Approved as to budget impact statement.

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

Signed: \_\_\_\_\_

District Superintendent or Designee

Date: 3-15-11

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

To the County Superintendent of Schools:

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

Meeting Date: March 15, 2011

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

\_\_\_\_ POSITIVE CERTIFICATION

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

X QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Timothy Rosnick

Telephone: (213) 241-7930

Title: Controller

E-mail: timothy.rosnick@lausd.net

### Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2009-10) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Second Interim Financial Report  
FY 2010 -2011

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Glossary	



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,707,680,493.00	2,730,428,707.00	1,686,252,875.10	2,721,875,198.00	(8,553,509.00)	-0.3%
2) Federal Revenue		8100-8299	22,351,174.00	22,351,174.00	8,460,986.06	19,845,101.21	(2,506,072.79)	-11.2%
3) Other State Revenue		8300-8599	1,217,088,660.00	1,226,539,079.00	541,804,423.52	1,249,472,652.00	22,933,573.00	1.9%
4) Other Local Revenue		8600-8799	112,949,054.00	113,086,786.00	47,360,996.09	93,281,906.61	(19,804,879.39)	-17.5%
5) TOTAL, REVENUES			4,060,069,381.00	4,092,405,746.00	2,283,879,280.77	4,084,474,857.82		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,700,757,803.00	1,767,189,921.00	1,023,058,908.15	1,737,894,383.00	29,295,538.00	1.7%
2) Classified Salaries		2000-2999	413,305,557.00	400,662,611.00	249,881,013.68	398,409,610.00	2,253,001.00	0.6%
3) Employee Benefits		3000-3999	832,085,465.00	836,173,554.00	463,251,328.90	799,586,394.00	36,587,160.00	4.4%
4) Books and Supplies		4000-4999	139,890,034.00	106,310,080.00	61,318,834.26	122,019,105.00	(15,709,025.00)	-14.8%
5) Services and Other Operating Expenditures		5000-5999	197,304,717.00	214,263,557.00	133,797,167.51	220,049,488.00	(5,785,931.00)	-2.7%
6) Capital Outlay		6000-6999	16,676,463.00	9,400,918.00	7,942,234.89	12,883,270.00	(3,482,352.00)	-37.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,122,903.00	2,122,903.00	156,729.68	1,910,900.00	212,003.00	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(71,042,211.00)	(69,999,131.00)	(7,543,534.89)	(60,135,611.00)	(9,863,520.00)	14.1%
9) TOTAL, EXPENDITURES			3,231,100,731.00	3,266,124,413.00	1,931,862,682.18	3,232,617,539.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			828,968,650.00	826,281,333.00	352,016,598.59	851,857,318.82		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	153,359,606.00	73,685,647.74	143,805,774.00	9,553,832.00	6.2%
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)	(766,620,830.79)	(468,400,576.21)	(774,822,932.03)	(8,202,101.24)	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(938,427,250.80)	(910,117,769.79)	(541,223,132.04)	(910,726,306.12)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(109,458,600.80)	(83,836,436.79)	(189,206,533.45)	(58,868,987.30)		
<b>F. FUND BALANCE, RESERVES</b>								
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	283,103,486.04		308,070,935.53		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,802,437.00	2,802,437.00		2,802,437.00		
Stores		9712	6,983,556.00	6,983,556.00		6,983,556.00		
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	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	61,907,126.85		67,385,833.00		
c) Undesignated Amount		9790				165,523,329.53		
d) Unappropriated Amount		9790	119,582,418.03	146,034,586.19				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,990,181,199.00	2,061,746,491.00	1,290,127,030.00	2,060,961,172.00	(785,319.00)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	24,697,476.00	28,413,322.00	16,730,369.00	28,425,896.00	12,574.00	0.0%
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	3,677,548.47	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	5,414,508.82	7,431,325.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	769,160,542.00	761,468,937.00	403,752,721.53	761,468,937.00	0.00	0.0%
Unsecured Roll Taxes		8042	33,521,822.00	33,521,822.00	30,916,080.18	33,521,822.00	0.00	0.0%
Prior Years' Taxes		8043	68,711,855.00	71,043,048.00	59,402,591.41	69,175,553.76	(1,867,494.24)	-2.6%
Supplemental Taxes		8044	7,308,419.00	5,846,735.00	2,623,036.61	5,846,735.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	41,685,456.00	(1,554,567.00)	18,400,988.51	(1,554,567.00)	0.00	0.0%
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	11,752.00	630,835.13	11,752.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,006,909.79	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%
<b>Subtotal, Revenue Limit Sources</b>			<b>2,953,027,947.00</b>	<b>2,975,458,718.00</b>	<b>1,832,682,619.45</b>	<b>2,974,690,308.00</b>	<b>(768,410.00)</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(165,188,477.00)	(165,881,331.00)	(95,882,306.00)	(171,512,821.00)	(5,631,490.00)	3.4%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	11,990,232.00	12,196,892.00	597,348.24	11,638,940.00	(557,952.00)	-4.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(92,149,209.00)	(91,345,572.00)	(51,144,786.59)	(92,941,229.00)	(1,595,657.00)	1.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,707,680,493.00</b>	<b>2,730,428,707.00</b>	<b>1,686,252,875.10</b>	<b>2,721,875,198.00</b>	<b>(8,553,509.00)</b>	<b>-0.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	8,460,986.06	19,845,101.21	(1,302,677.79)	-6.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>22,351,174.00</b>	<b>22,351,174.00</b>	<b>8,460,986.06</b>	<b>19,845,101.21</b>	<b>(2,506,072.79)</b>	<b>-11.2%</b>
<b>OTHER STATE REVENUE</b>								
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	118,510,091.00	967,021.00	2,608,291.00	(115,901,800.00)	-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	18,370,981.00	18,370,981.00	18,370,981.00	New
Lottery - Unrestricted and Instructional Materials		8560	75,823,101.00	76,847,738.00	21,971,204.87	78,274,838.00	1,427,100.00	1.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
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	845,903,580.00	500,495,216.65	966,812,158.00	120,908,578.00	14.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,217,088,660.00</b>	<b>1,226,539,079.00</b>	<b>541,804,423.52</b>	<b>1,249,472,652.00</b>	<b>22,933,573.00</b>	<b>1.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

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	161,619.63	151,366.72	151,366.72	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	9,705,000.00	5,085,248.72	9,421,024.00	(283,976.00)	-2.9%
Interest		8660	26,504,000.00	26,504,000.00	4,139,749.93	19,134,611.75	(7,369,388.25)	-27.8%
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	221,138.51	221,138.51	75,186.51	51.5%
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	21,501,337.00	12,492,186.53	22,301,038.36	799,701.36	3.7%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	1,000.00	0.00	0.00	(1,000.00)	-100.0%
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	25,261,052.77	42,052,727.27	(13,176,769.73)	-23.9%
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	113,086,786.00	47,360,996.09	93,281,906.61	(19,804,879.39)	-17.5%
TOTAL, REVENUES			4,060,069,381.00	4,092,405,746.00	2,283,879,280.77	4,084,474,857.82	(7,930,888.18)	-0.2%

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,430,773,096.00	1,479,148,148.00	885,017,489.80	1,452,916,900.00	26,231,248.00	1.8%
Certificated Pupil Support Salaries		1200	78,225,306.00	85,052,062.00	43,919,964.06	79,206,417.00	5,845,645.00	6.9%
Certificated Supervisors' and Administrators' Salaries		1300	173,942,300.00	181,674,732.00	85,547,994.89	184,987,154.00	(3,312,422.00)	-1.8%
Other Certificated Salaries		1900	17,817,101.00	21,314,979.00	8,573,459.40	20,783,912.00	531,067.00	2.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,700,757,803.00</b>	<b>1,767,189,921.00</b>	<b>1,023,058,908.15</b>	<b>1,737,894,383.00</b>	<b>29,295,538.00</b>	<b>1.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,924,058.00	2,381,052.00	1,766,928.05	3,662,531.00	(1,281,479.00)	-53.8%
Classified Support Salaries		2200	199,229,549.00	174,478,035.00	106,837,794.42	172,850,443.00	1,627,592.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	16,244,323.00	17,208,443.00	9,067,334.54	15,238,521.00	1,969,922.00	11.4%
Clerical, Technical and Office Salaries		2400	166,490,483.00	171,368,368.00	115,726,751.21	173,237,187.00	(1,868,819.00)	-1.1%
Other Classified Salaries		2900	29,417,144.00	35,226,713.00	16,482,205.46	33,420,928.00	1,805,785.00	5.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>413,305,557.00</b>	<b>400,662,611.00</b>	<b>249,881,013.68</b>	<b>398,409,610.00</b>	<b>2,253,001.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	138,322,443.00	140,870,428.00	84,141,233.87	140,815,862.00	54,566.00	0.0%
PERS		3201-3202	61,145,024.00	61,966,864.00	31,959,653.05	51,077,654.00	10,889,210.00	17.6%
OASDI/Medicare/Alternative		3301-3302	57,871,989.00	57,544,592.00	31,176,315.36	57,405,727.00	138,865.00	0.2%
Health and Welfare Benefits		3401-3402	341,653,886.00	340,735,991.00	178,002,743.48	296,961,659.00	43,774,332.00	12.8%
Unemployment Insurance		3501-3502	15,193,818.00	15,335,979.00	9,179,744.55	15,232,100.00	103,879.00	0.7%
Workers' Compensation		3601-3602	25,960,314.00	26,185,817.00	14,709,029.74	24,396,912.00	1,788,905.00	6.8%
OPEB, Allocated		3701-3702	174,069,603.00	172,923,862.00	108,595,380.39	197,785,311.00	(24,861,449.00)	-14.4%
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	17,705.88	3,266,554.00	1,315,834.00	28.7%
Other Employee Benefits		3901-3902	13,286,000.00	16,027,633.00	5,469,522.58	12,644,615.00	3,383,018.00	21.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>832,085,465.00</b>	<b>836,173,554.00</b>	<b>463,251,328.90</b>	<b>799,586,394.00</b>	<b>36,587,160.00</b>	<b>4.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	61,498,425.00	67,293,520.00	36,611,853.08	62,262,505.00	5,031,015.00	7.5%
Books and Other Reference Materials		4200	502,726.00	513,490.00	1,290,146.11	1,434,667.00	(921,177.00)	-179.4%
Materials and Supplies		4300	72,065,125.00	32,094,576.00	21,451,173.84	53,732,927.00	(21,638,351.00)	-67.4%
Noncapitalized Equipment		4400	5,821,008.00	6,404,518.00	1,965,661.23	4,589,006.00	1,815,512.00	28.3%
Food		4700	2,750.00	3,976.00	0.00	0.00	3,976.00	100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>139,890,034.00</b>	<b>106,310,080.00</b>	<b>61,318,834.26</b>	<b>122,019,105.00</b>	<b>(15,709,025.00)</b>	<b>-14.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	8,500.00	1,000.00	9,027,632.86	14,837,941.00	(14,836,941.00)	#####
Travel and Conferences		5200	2,102,190.00	2,901,598.00	3,701,443.11	1,657,817.00	1,243,781.00	42.9%
Dues and Memberships		5300	538,503.00	530,790.00	319,163.42	535,997.00	(5,207.00)	-1.0%
Insurance		5400-5450	28,548,777.00	28,548,832.00	6,287,290.50	24,743,083.00	3,805,749.00	13.3%
Operations and Housekeeping Services		5500	106,140,841.00	99,256,926.00	55,364,363.49	104,323,448.00	(5,066,522.00)	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,010,909.00	44,496,835.00	14,707,311.90	34,745,837.00	9,750,998.00	21.9%
Transfers of Direct Costs		5710	(113,632,856.00)	(88,562,683.00)	0.00	(88,562,683.00)	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	113,608,184.00	108,589,436.00	33,063,763.30	110,411,328.00	(1,821,892.00)	-1.7%
Communications		5900	17,979,669.00	18,500,823.00	11,326,198.93	17,356,720.00	1,144,103.00	6.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>197,304,717.00</b>	<b>214,263,557.00</b>	<b>133,797,167.51</b>	<b>220,049,488.00</b>	<b>(5,785,931.00)</b>	<b>-2.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	594,745.00	599,557.00	4,000.00	53,221.00	546,336.00	91.1%
Land Improvements		6170	72,518.00	99,422.00	481,109.68	744,121.00	(644,699.00)	-648.4%
Buildings and Improvements of Buildings		6200	5,902,803.00	5,746,100.00	7,761,135.55	11,696,121.00	(5,950,021.00)	-103.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	7,656,530.00	79,379.00	3,747.50	140,124.00	(60,745.00)	-76.5%
Equipment		6400	2,449,866.00	2,869,397.00	(307,757.84)	248,320.00	2,621,077.00	91.3%
Equipment Replacement		6500	1.00	7,063.00	0.00	1,363.00	5,700.00	80.7%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,676,463.00</b>	<b>9,400,918.00</b>	<b>7,942,234.89</b>	<b>12,883,270.00</b>	<b>(3,482,352.00)</b>	<b>-37.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	38,352.70	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	118,376.98	954,624.00	133,326.00	12.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,122,903.00</b>	<b>2,122,903.00</b>	<b>156,729.68</b>	<b>1,910,900.00</b>	<b>212,003.00</b>	<b>10.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(60,350,793.00)	(59,743,148.00)	(7,479,475.53)	(51,015,370.00)	(8,727,778.00)	14.6%
Transfers of Indirect Costs - Interfund		7350	(10,691,418.00)	(10,255,983.00)	(64,059.36)	(9,120,241.00)	(1,135,742.00)	11.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(71,042,211.00)</b>	<b>(69,999,131.00)</b>	<b>(7,543,534.89)</b>	<b>(60,135,611.00)</b>	<b>(9,863,520.00)</b>	<b>14.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,231,100,731.00</b>	<b>3,266,124,413.00</b>	<b>1,931,862,682.18</b>	<b>3,232,617,539.00</b>	<b>33,506,874.00</b>	<b>1.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	383,713.00	175,952.00	0.00	1,199,989.00	(1,024,037.00)	-582.0%
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	24,802,524.00	24,802,524.00	55,891.00	12,276,581.00	12,525,943.00	50.5%
Other Authorized Interfund Transfers Out		7619	128,381,130.00	128,381,130.00	73,629,756.74	130,329,204.00	(1,948,074.00)	-1.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,567,367.00	153,359,606.00	73,685,647.74	143,805,774.00	9,553,832.00	6.2%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,135,581.00	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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(794,722,553.80)	(766,620,830.79)	(468,400,576.21)	(783,107,309.03)	(16,486,478.24)	2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	8,284,377.00	8,284,377.00	New
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(794,722,553.80)	(766,620,830.79)	(468,400,576.21)	(774,822,932.03)	(8,202,101.24)	1.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(938,427,250.80)	(910,117,769.79)	(541,223,132.04)	(910,726,306.12)	(608,536.33)	0.1%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	165,188,477.00	165,881,331.00	95,882,306.00	171,512,821.00	5,631,490.00	3.4%
2) Federal Revenue		8100-8299	1,229,565,434.00	1,184,566,119.00	495,398,406.37	1,048,523,213.00	(136,042,906.00)	-11.5%
3) Other State Revenue		8300-8599	891,359,757.00	879,716,603.00	509,677,183.75	869,228,544.32	(10,488,058.68)	-1.2%
4) Other Local Revenue		8600-8799	34,361,796.00	85,461,474.00	5,962,896.48	64,738,010.81	(20,723,463.19)	-24.2%
5) TOTAL, REVENUES			2,320,475,464.00	2,315,625,527.00	1,106,920,792.60	2,154,002,589.13		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,079,173,116.00	1,102,932,878.00	592,839,220.34	1,088,523,378.00	14,409,500.00	1.3%
2) Classified Salaries		2000-2999	426,090,643.00	484,474,287.00	224,007,489.66	447,809,140.00	36,665,147.00	7.6%
3) Employee Benefits		3000-3999	565,599,906.00	550,115,035.00	296,228,265.84	589,739,026.00	(39,623,991.00)	-7.2%
4) Books and Supplies		4000-4999	458,254,662.00	326,204,594.00	58,496,982.08	190,167,281.00	136,037,313.00	41.7%
5) Services and Other Operating Expenditures		5000-5999	594,793,428.00	650,507,294.00	148,327,048.49	581,528,457.00	68,978,837.00	10.6%
6) Capital Outlay		6000-6999	22,986,605.00	96,321,460.00	5,341,951.29	70,229,565.00	26,091,895.00	27.1%
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	59,743,148.00	7,479,475.53	51,015,370.00	8,727,778.00	14.6%
9) TOTAL, EXPENDITURES			3,207,249,153.00	3,270,298,696.00	1,332,720,433.23	3,019,012,217.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(886,773,689.00)	(954,673,169.00)	(225,799,640.63)	(865,009,627.87)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,329,963.00	85,869,002.00	52,161,211.36	78,195,440.18	(7,673,561.82)	-8.9%
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	766,620,830.79	468,400,576.21	774,822,932.03	8,202,101.24	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			825,052,516.80	852,489,832.79	520,561,787.57	853,018,372.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(61,721,172.20)	(102,183,336.21)	294,762,146.94	(11,991,255.66)		
<b>F. FUND BALANCE, RESERVES</b>								
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	15,962,164.01		15,962,164.01	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,004,958.20	295,967,122.21		295,967,122.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,004,958.20	295,967,122.21		295,967,122.21		
2) Ending Balance, June 30 (E + F1e)			218,283,786.00	193,783,786.00		283,975,866.55		
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	172,776,579.00		282,233,867.55		
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		757,463.00		
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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
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		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	16,624,391.00	16,642,309.00	9,652,378.00	16,642,304.00	(5.00)	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	5,864,070.00	5,864,070.00	New
Special Education ADA Transfer	6500	8091	148,564,086.00	149,239,022.00	86,229,928.00	149,006,447.00	(232,575.00)	-0.2%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			165,188,477.00	165,881,331.00	95,882,306.00	171,512,821.00	5,631,490.00	3.4%
<b>FEDERAL REVENUE</b>								
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	12,221,164.68	170,757,776.00	(11,233,623.00)	-6.2%
Special Education Discretionary Grants		8182	31,513,756.00	28,236,360.00	4,351,365.95	23,909,116.00	(4,327,244.00)	-15.3%
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	500,000.00	500,000.00	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	877,161,111.00	454,433,147.44	785,468,665.00	(91,692,446.00)	-10.5%
Vocational and Applied Technology Education	3500-3699	8290	7,654,008.00	7,691,063.00	2,023,850.73	6,911,450.00	(779,613.00)	-10.1%
Safe and Drug Free Schools	3700-3799	8290	1,732,437.00	1,428,015.00	1,412,717.88	1,271,384.00	(156,631.00)	-11.0%
JTPA / WIA	5600-5625	8290	1,072,205.00	1,015,683.00	0.00	996,314.00	(19,369.00)	-1.9%
Other Federal Revenue (incl. ARRA)	All Other	8290	113,865,325.00	87,042,488.00	20,956,159.69	58,708,508.00	(28,333,980.00)	-32.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,229,565,434.00</b>	<b>1,184,566,119.00</b>	<b>495,398,406.37</b>	<b>1,048,523,213.00</b>	<b>(136,042,906.00)</b>	<b>-11.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	199,455.00	358,039.00	358,039.00	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	1,013,066.00	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	244,378,310.00	385,280,450.32	1,124,680.32	0.3%
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	16,633,128.00	36,158,972.00	13,875.00	0.0%
Economic Impact Aid	7090-7091	8311	131,006,427.00	136,039,689.00	57,660,365.16	136,039,689.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	39,988,233.00	40,140,768.00	18,471,841.00	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	1,643,710.00	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 Materials		8560	9,904,820.00	11,954,093.00	705,720.23	12,679,457.00	725,364.00	6.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	937,964.00	86,364.51	902,009.00	(35,955.00)	-3.8%
Healthy Start	6240	8590	870,790.00	870,790.00	645,788.61	328,840.00	(541,950.00)	-62.2%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	622,816.91	567,266.00	567,266.00	New
Quality Education Investment Act	7400	8590	133,880,674.00	133,880,674.00	104,043,558.00	138,724,745.00	4,844,071.00	3.6%
All Other State Revenue	All Other	8590	128,576,193.00	108,211,583.00	63,520,120.33	91,150,537.00	(17,061,046.00)	-15.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>891,359,757.00</b>	<b>879,716,603.00</b>	<b>509,677,183.75</b>	<b>869,228,544.32</b>	<b>10,488,058.68</b>	<b>-1.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	4,746.37	4,746.37	746.37	18.7%
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	85,255,825.00	6,081,093.11	64,531,615.44	(20,724,209.56)	-24.3%
Tuition		8710	201,649.00	201,649.00	(122,943.00)	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>34,361,796.00</b>	<b>85,461,474.00</b>	<b>5,962,896.48</b>	<b>64,738,010.81</b>	<b>(20,723,463.19)</b>	<b>-24.2%</b>
<b>TOTAL, REVENUES</b>			<b>2,320,475,464.00</b>	<b>2,315,625,527.00</b>	<b>1,106,920,792.60</b>	<b>2,154,002,589.13</b>	<b>(161,622,937.87)</b>	<b>-7.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	752,262,758.00	743,680,485.00	388,392,383.46	734,808,790.00	8,871,695.00	1.2%
Certificated Pupil Support Salaries		1200	153,602,753.00	160,393,056.00	91,422,787.81	156,881,594.00	3,511,462.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	72,748,762.00	87,471,757.00	47,967,281.64	87,042,735.00	429,022.00	0.5%
Other Certificated Salaries		1900	100,558,843.00	111,387,580.00	65,056,767.43	109,790,259.00	1,597,321.00	1.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,079,173,116.00</b>	<b>1,102,932,878.00</b>	<b>592,839,220.34</b>	<b>1,088,523,378.00</b>	<b>14,409,500.00</b>	<b>1.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	223,205,442.00	230,814,450.00	106,952,234.39	216,351,784.00	14,462,666.00	6.3%
Classified Support Salaries		2200	97,988,729.00	127,180,443.00	55,155,584.02	114,229,564.00	12,950,879.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	3,459,603.00	5,144,408.00	2,654,120.17	4,683,661.00	460,747.00	9.0%
Clerical, Technical and Office Salaries		2400	51,895,897.00	63,171,510.00	32,417,074.82	61,280,212.00	1,891,298.00	3.0%
Other Classified Salaries		2900	49,540,972.00	58,163,476.00	26,828,476.26	51,263,919.00	6,899,557.00	11.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>426,090,643.00</b>	<b>484,474,287.00</b>	<b>224,007,489.66</b>	<b>447,809,140.00</b>	<b>36,665,147.00</b>	<b>7.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	85,385,087.00	86,782,109.00	46,793,381.06	89,168,769.00	(2,386,660.00)	-2.8%
PERS		3201-3202	42,220,308.00	42,822,326.00	23,035,701.15	53,065,717.00	(10,243,391.00)	-23.9%
OASDI/Medicare/Alternative		3301-3302	50,176,631.00	55,869,778.00	22,981,157.80	49,243,674.00	6,626,104.00	11.9%
Health and Welfare Benefits		3401-3402	255,433,837.00	228,641,354.00	110,694,285.12	220,905,310.00	7,736,044.00	3.4%
Unemployment Insurance		3501-3502	10,854,820.00	11,484,108.00	5,682,952.94	11,393,700.00	90,408.00	0.8%
Workers' Compensation		3601-3602	17,664,013.00	19,035,841.00	9,190,004.37	18,593,315.00	442,526.00	2.3%
OPEB, Allocated		3701-3702	99,132,626.00	101,744,345.00	67,606,423.87	142,468,301.00	(40,723,956.00)	-40.0%
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	3,735,174.00	421,486.21	4,887,900.00	(1,152,726.00)	-30.9%
Other Employee Benefits		3901-3902	0.00	0.00	9,822,873.32	12,340.00	(12,340.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>565,599,906.00</b>	<b>550,115,035.00</b>	<b>296,228,265.84</b>	<b>589,739,026.00</b>	<b>(39,623,991.00)</b>	<b>-7.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	9,948,833.00	9,943,714.00	6,974.95	12,714,612.00	(2,770,898.00)	-27.9%
Books and Other Reference Materials		4200	391,817.00	9,427,469.00	129,550.79	8,666,617.00	760,852.00	8.1%
Materials and Supplies		4300	427,297,876.00	273,789,709.00	42,377,842.59	140,822,640.00	132,967,069.00	48.6%
Noncapitalized Equipment		4400	20,073,616.00	32,510,237.00	15,941,672.16	27,818,476.00	4,691,761.00	14.4%
Food		4700	542,520.00	533,465.00	40,941.59	144,936.00	388,529.00	72.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>458,254,662.00</b>	<b>326,204,594.00</b>	<b>58,496,982.08</b>	<b>190,167,281.00</b>	<b>136,037,313.00</b>	<b>41.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	87,810,818.00	84,301,743.00	51,431,816.65	307,638,321.00	(223,336,578.00)	-264.9%
Travel and Conferences		5200	9,387,601.00	10,659,212.00	2,418,792.90	6,697,902.00	3,961,310.00	37.2%
Dues and Memberships		5300	36,434.00	68,781.00	114,779.55	78,883.00	(10,102.00)	-14.7%
Insurance		5400-5450	0.00	200.00	100.00	137.00	63.00	31.5%
Operations and Housekeeping Services		5500	2,445,864.00	2,445,864.00	1,311,921.36	2,356,859.00	89,005.00	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,546,157.00	13,063,539.00	7,474,068.21	12,279,293.00	784,246.00	6.0%
Transfers of Direct Costs		5710	113,632,856.00	88,562,683.00	0.00	88,562,683.00	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	366,276,008.00	449,685,006.00	85,091,521.61	162,472,501.00	287,212,505.00	63.9%
Communications		5900	1,657,690.00	1,720,266.00	484,048.21	1,441,878.00	278,388.00	16.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>594,793,428.00</b>	<b>650,507,294.00</b>	<b>148,327,048.49</b>	<b>581,528,457.00</b>	<b>68,978,837.00</b>	<b>10.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	255,000.00	255,000.00	0.00	0.00	255,000.00	100.0%
Land Improvements		6170	37,352.00	1,217,114.00	1,242,056.64	5,613,409.00	(4,396,295.00)	-361.2%
Buildings and Improvements of Buildings		6200	5,105,963.00	24,710,080.00	1,633,532.72	4,682,949.00	20,027,131.00	81.0%
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	61,602,299.00	1,256,845.65	49,275,016.00	12,327,283.00	20.0%
Equipment Replacement		6500	8,677,953.00	8,536,967.00	1,209,516.28	10,658,191.00	(2,121,224.00)	-24.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>22,986,605.00</b>	<b>96,321,460.00</b>	<b>5,341,951.29</b>	<b>70,229,565.00</b>	<b>26,091,895.00</b>	<b>27.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	60,350,793.00	59,743,148.00	7,479,475.53	51,015,370.00	8,727,778.00	14.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>60,350,793.00</b>	<b>59,743,148.00</b>	<b>7,479,475.53</b>	<b>51,015,370.00</b>	<b>8,727,778.00</b>	<b>14.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,207,249,153.00</b>	<b>3,270,298,696.00</b>	<b>1,332,720,433.23</b>	<b>3,019,012,217.00</b>	<b>251,286,479.00</b>	<b>7.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	5,042,647.00	52,743,850.00	52,161,211.36	54,395,440.18	1,651,590.18	3.1%
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	33,125,152.00	0.00	23,800,000.00	(9,325,152.00)	-28.2%
(a) TOTAL, INTERFUND TRANSFERS IN			30,329,963.00	85,869,002.00	52,161,211.36	78,195,440.18	(7,673,561.82)	-8.9%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	794,722,553.80	766,620,830.79	468,400,576.21	783,107,309.03	16,486,478.24	2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(8,284,377.00)	(8,284,377.00)	New
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			794,722,553.80	766,620,830.79	468,400,576.21	774,822,932.03	8,202,101.24	1.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			825,052,516.80	852,489,832.79	520,561,787.57	853,018,372.21	(528,539.42)	0.1%



2010-11 Second 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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,872,868,970.00	2,896,310,038.00	1,782,135,181.10	2,893,388,019.00	(2,922,019.00)	-0.1%
2) Federal Revenue		8100-8299	1,251,916,608.00	1,206,917,293.00	503,859,392.43	1,068,368,314.21	(138,548,978.79)	-11.5%
3) Other State Revenue		8300-8599	2,108,448,417.00	2,106,255,682.00	1,051,481,607.27	2,118,701,196.32	12,445,514.32	0.6%
4) Other Local Revenue		8600-8799	147,310,850.00	198,548,260.00	53,323,892.57	158,019,917.42	(40,528,342.58)	-20.4%
5) TOTAL, REVENUES			6,380,544,845.00	6,408,031,273.00	3,390,800,073.37	6,238,477,446.95		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,779,930,919.00	2,870,122,799.00	1,615,898,128.49	2,826,417,761.00	43,705,038.00	1.5%
2) Classified Salaries		2000-2999	839,396,200.00	885,136,898.00	473,888,503.34	846,218,750.00	38,918,148.00	4.4%
3) Employee Benefits		3000-3999	1,397,685,371.00	1,386,288,589.00	759,479,594.74	1,389,325,420.00	(3,036,831.00)	-0.2%
4) Books and Supplies		4000-4999	598,144,696.00	432,514,674.00	119,815,816.34	312,186,386.00	120,328,288.00	27.8%
5) Services and Other Operating Expenditures		5000-5999	792,098,145.00	864,770,851.00	282,124,216.00	801,577,945.00	63,192,906.00	7.3%
6) Capital Outlay		6000-6999	39,663,068.00	105,722,378.00	13,284,186.18	83,112,835.00	22,609,543.00	21.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,122,903.00	2,122,903.00	156,729.68	1,910,900.00	212,003.00	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,691,418.00)	(10,255,983.00)	(64,059.36)	(9,120,241.00)	(1,135,742.00)	11.1%
9) TOTAL, EXPENDITURES			6,438,349,884.00	6,536,423,109.00	3,264,583,115.41	6,251,629,756.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(57,805,039.00)	(128,391,836.00)	126,216,957.96	(13,152,309.05)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	36,437,782.00	91,976,818.00	52,161,211.36	84,303,256.18	(7,673,561.82)	-8.3%
b) Transfers Out		7600-7629	153,567,367.00	153,359,606.00	73,685,647.74	143,805,774.00	9,553,832.00	6.2%
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)	(57,627,937.00)	(20,661,344.47)	(57,707,933.91)		

2010-11 Second 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(171,179,773.00)	(186,019,773.00)	105,555,613.49	(70,860,242.96)		
<b>F. FUND BALANCE, RESERVES</b>								
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	15,962,164.01		15,962,164.01	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			646,944,881.03	662,907,045.04		662,907,045.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			646,944,881.03	662,907,045.04		662,907,045.04		
2) Ending Balance, June 30 (E + F1e)			475,765,108.03	476,887,272.04		592,046,802.08		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,802,437.00	2,802,437.00		2,802,437.00		
Stores		9712	7,968,092.00	7,968,092.00		7,968,092.00		
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	172,776,579.00		282,233,867.55		
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	64,937,108.85		68,143,296.00		
c) Undesignated Amount		9790				165,523,329.53		
d) Unappropriated Amount		9790	136,575,107.03	163,027,275.19				

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<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,990,181,199.00	2,061,746,491.00	1,290,127,030.00	2,060,961,172.00	(785,319.00)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	24,697,476.00	28,413,322.00	16,730,369.00	28,425,896.00	12,574.00	0.0%
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	3,677,548.47	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	5,414,508.82	7,431,325.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	769,160,542.00	761,468,937.00	403,752,721.53	761,468,937.00	0.00	0.0%
Unsecured Roll Taxes		8042	33,521,822.00	33,521,822.00	30,916,080.18	33,521,822.00	0.00	0.0%
Prior Years' Taxes		8043	68,711,855.00	71,043,048.00	59,402,591.41	69,175,553.76	(1,867,494.24)	-2.6%
Supplemental Taxes		8044	7,308,419.00	5,846,735.00	2,623,036.61	5,846,735.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	41,685,456.00	(1,554,567.00)	18,400,988.51	(1,554,567.00)	0.00	0.0%
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	11,752.00	630,835.13	11,752.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,006,909.79	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	2,975,458,718.00	1,832,682,619.45	2,974,690,308.00	(768,410.00)	0.0%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(165,188,477.00)	(165,881,331.00)	(95,882,306.00)	(171,512,821.00)	(5,631,490.00)	3.4%
Continuation Education ADA Transfer	2200	8091	16,624,391.00	16,642,309.00	9,652,378.00	16,642,304.00	(5.00)	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	5,864,070.00	5,864,070.00	New
Special Education ADA Transfer	6500	8091	148,564,086.00	149,239,022.00	86,229,928.00	149,006,447.00	(232,575.00)	-0.2%
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	12,196,892.00	597,348.24	11,638,940.00	(557,952.00)	-4.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(92,149,209.00)	(91,345,572.00)	(51,144,786.59)	(92,941,229.00)	(1,595,657.00)	1.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,872,868,970.00	2,896,310,038.00	1,782,135,181.10	2,893,388,019.00	(2,922,019.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	181,991,399.00	181,991,399.00	12,221,164.68	170,757,776.00	(11,233,623.00)	-6.2%
Special Education Discretionary Grants		8182	31,513,756.00	28,236,360.00	4,351,365.95	23,909,116.00	(4,327,244.00)	-15.3%
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	500,000.00	(703,395.00)	-58.5%
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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General Fund  
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19 64733 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	891,736,304.00	877,161,111.00	454,433,147.44	785,468,665.00	(91,692,446.00)	-10.5%
Vocational and Applied Technology Education	3500-3699	8290	7,654,008.00	7,691,063.00	2,023,850.73	6,911,450.00	(779,613.00)	-10.1%
Safe and Drug Free Schools	3700-3799	8290	1,732,437.00	1,428,015.00	1,412,717.88	1,271,384.00	(156,631.00)	-11.0%
JTPA / WIA	5600-5625	8290	1,072,205.00	1,015,683.00	0.00	996,314.00	(19,369.00)	-1.9%
Other Federal Revenue (incl. ARRA)	All Other	8290	135,013,104.00	108,190,267.00	29,417,145.75	78,553,609.21	(29,636,657.79)	-27.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,251,916,608.00</b>	<b>1,206,917,293.00</b>	<b>503,859,392.43</b>	<b>1,068,368,314.21</b>	<b>(138,548,978.79)</b>	<b>-11.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	199,455.00	358,039.00	358,039.00	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	1,013,066.00	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	244,378,310.00	385,280,450.32	1,124,680.32	0.3%
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	16,633,128.00	36,158,972.00	13,875.00	0.0%
Economic Impact Aid	7090-7091	8311	131,006,427.00	136,039,689.00	57,660,365.16	136,039,689.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	39,988,233.00	40,140,768.00	18,471,841.00	40,156,176.00	15,408.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	123,849,522.00	121,498,653.00	2,610,731.00	5,596,853.00	(115,901,800.00)	-95.4%
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	18,370,981.00	18,370,981.00	18,370,981.00	New
Lottery - Unrestricted and Instructional Materials		8560	85,727,921.00	88,801,831.00	22,676,925.10	90,954,295.00	2,152,464.00	2.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	937,964.00	86,364.51	902,009.00	(35,955.00)	-3.8%
Healthy Start	6240	8590	870,790.00	870,790.00	645,788.61	328,840.00	(541,950.00)	-62.2%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	622,816.91	567,266.00	567,266.00	New
Quality Education Investment Act	7400	8590	133,880,674.00	133,880,674.00	104,043,558.00	138,724,745.00	4,844,071.00	3.6%
All Other State Revenue	All Other	8590	964,291,810.00	954,115,163.00	564,015,336.98	1,057,962,695.00	103,847,532.00	10.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,108,448,417.00</b>	<b>2,106,255,682.00</b>	<b>1,051,481,607.27</b>	<b>2,118,701,196.32</b>	<b>12,445,514.32</b>	<b>0.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

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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	161,619.63	151,366.72	151,366.72	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	9,705,000.00	5,085,248.72	9,421,024.00	(283,976.00)	-2.9%
Interest		8660	26,508,000.00	26,508,000.00	4,144,496.30	19,139,358.12	(7,368,641.88)	-27.8%
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	221,138.51	221,138.51	75,186.51	51.5%
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	21,501,337.00	12,492,186.53	22,301,038.36	799,701.36	3.7%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,000.00	1,000.00	0.00	0.00	(1,000.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	89,260,644.00	140,485,322.00	31,342,145.88	106,584,342.71	(33,900,979.29)	-24.1%
Tuition		8710	201,649.00	201,649.00	(122,943.00)	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	198,548,260.00	53,323,892.57	158,019,917.42	(40,528,342.58)	-20.4%
TOTAL, REVENUES			6,380,544,845.00	6,408,031,273.00	3,390,800,073.37	6,238,477,446.95	(169,553,826.05)	-2.6%

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,183,035,854.00	2,222,828,633.00	1,273,409,873.26	2,187,725,690.00	35,102,943.00	1.6%
Certificated Pupil Support Salaries		1200	231,828,059.00	245,445,118.00	135,342,751.87	236,088,011.00	9,357,107.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	246,691,062.00	269,146,489.00	133,515,276.53	272,029,889.00	(2,883,400.00)	-1.1%
Other Certificated Salaries		1900	118,375,944.00	132,702,559.00	73,630,226.83	130,574,171.00	2,128,388.00	1.6%
TOTAL, CERTIFICATED SALARIES			2,779,930,919.00	2,870,122,799.00	1,615,898,128.49	2,826,417,761.00	43,705,038.00	1.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	225,129,500.00	233,195,502.00	108,719,162.44	220,014,315.00	13,181,187.00	5.7%
Classified Support Salaries		2200	297,218,278.00	301,658,478.00	161,993,378.44	287,080,007.00	14,578,471.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	19,703,926.00	22,352,851.00	11,721,454.71	19,922,182.00	2,430,669.00	10.9%
Clerical, Technical and Office Salaries		2400	218,386,380.00	234,539,878.00	148,143,826.03	234,517,399.00	22,479.00	0.0%
Other Classified Salaries		2900	78,958,116.00	93,390,189.00	43,310,681.72	84,684,847.00	8,705,342.00	9.3%
TOTAL, CLASSIFIED SALARIES			839,396,200.00	885,136,898.00	473,888,503.34	846,218,750.00	38,918,148.00	4.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	223,707,530.00	227,652,537.00	130,934,614.93	229,984,631.00	(2,332,094.00)	-1.0%
PERS		3201-3202	103,365,332.00	104,789,190.00	54,995,354.20	104,143,371.00	645,819.00	0.6%
OASDI/Medicare/Alternative		3301-3302	108,048,620.00	113,414,370.00	54,157,473.16	106,649,401.00	6,764,969.00	6.0%
Health and Welfare Benefits		3401-3402	597,087,723.00	569,377,345.00	288,697,028.60	517,866,969.00	51,510,376.00	9.0%
Unemployment Insurance		3501-3502	26,048,638.00	26,820,087.00	14,862,697.49	26,625,800.00	194,287.00	0.7%
Workers' Compensation		3601-3602	43,624,327.00	45,221,658.00	23,899,034.11	42,990,227.00	2,231,431.00	4.9%
OPEB, Allocated		3701-3702	273,202,229.00	274,668,207.00	176,201,804.26	340,253,612.00	(65,585,405.00)	-23.9%
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	8,317,562.00	439,192.09	8,154,454.00	163,108.00	2.0%
Other Employee Benefits		3901-3902	13,286,000.00	16,027,633.00	15,292,395.90	12,656,955.00	3,370,678.00	21.0%
TOTAL, EMPLOYEE BENEFITS			1,397,685,371.00	1,386,288,589.00	759,479,594.74	1,389,325,420.00	(3,036,831.00)	-0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	71,447,258.00	77,237,234.00	36,618,828.03	74,977,117.00	2,260,117.00	2.9%
Books and Other Reference Materials		4200	894,543.00	9,940,959.00	1,419,696.90	10,101,284.00	(160,325.00)	-1.6%
Materials and Supplies		4300	499,363,001.00	305,884,285.00	63,829,016.43	194,555,567.00	111,328,718.00	36.4%
Noncapitalized Equipment		4400	25,894,624.00	38,914,755.00	17,907,333.39	32,407,482.00	6,507,273.00	16.7%
Food		4700	545,270.00	537,441.00	40,941.59	144,936.00	392,505.00	73.0%
TOTAL, BOOKS AND SUPPLIES			598,144,696.00	432,514,674.00	119,815,816.34	312,186,386.00	120,328,288.00	27.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	87,819,318.00	84,302,743.00	60,459,449.51	322,476,262.00	(238,173,519.00)	-282.5%
Travel and Conferences		5200	11,489,791.00	13,560,810.00	6,120,236.01	8,355,719.00	5,205,091.00	38.4%
Dues and Memberships		5300	574,937.00	599,571.00	433,942.97	614,880.00	(15,309.00)	-2.6%
Insurance		5400-5450	28,548,777.00	28,549,032.00	6,287,390.50	24,743,220.00	3,805,812.00	13.3%
Operations and Housekeeping Services		5500	108,586,705.00	101,702,790.00	56,676,284.85	106,680,307.00	(4,977,517.00)	-4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,557,066.00	57,560,374.00	22,181,380.11	47,025,130.00	10,535,244.00	18.3%
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	558,274,442.00	118,155,284.91	272,883,829.00	285,390,613.00	51.1%
Communications		5900	19,637,359.00	20,221,089.00	11,810,247.14	18,798,598.00	1,422,491.00	7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			792,098,145.00	864,770,851.00	282,124,216.00	801,577,945.00	63,192,906.00	7.3%

2010-11 Second 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)
<b>CAPITAL OUTLAY</b>								
Land		6100	849,745.00	854,557.00	4,000.00	53,221.00	801,336.00	93.8%
Land Improvements		6170	109,870.00	1,316,536.00	1,723,166.32	6,357,530.00	(5,040,994.00)	-382.9%
Buildings and Improvements of Buildings		6200	11,008,766.00	30,456,180.00	9,394,668.27	16,379,070.00	14,077,110.00	46.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	7,656,530.00	79,379.00	3,747.50	140,124.00	(60,745.00)	-76.5%
Equipment		6400	11,360,203.00	64,471,696.00	949,087.81	49,523,336.00	14,948,360.00	23.2%
Equipment Replacement		6500	8,677,954.00	8,544,030.00	1,209,516.28	10,659,554.00	(2,115,524.00)	-24.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>39,663,068.00</b>	<b>105,722,378.00</b>	<b>13,284,186.18</b>	<b>83,112,835.00</b>	<b>22,609,543.00</b>	<b>21.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	38,352.70	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	118,376.98	954,624.00	133,326.00	12.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,122,903.00</b>	<b>2,122,903.00</b>	<b>156,729.68</b>	<b>1,910,900.00</b>	<b>212,003.00</b>	<b>10.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(10,691,418.00)	(10,255,983.00)	(64,059.36)	(9,120,241.00)	(1,135,742.00)	11.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(10,691,418.00)</b>	<b>(10,255,983.00)</b>	<b>(64,059.36)</b>	<b>(9,120,241.00)</b>	<b>(1,135,742.00)</b>	<b>11.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,438,349,884.00</b>	<b>6,536,423,109.00</b>	<b>3,264,583,115.41</b>	<b>6,251,629,756.00</b>	<b>284,793,353.00</b>	<b>4.4%</b>

2010-11 Second 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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	5,042,647.00	52,743,850.00	52,161,211.36	54,395,440.18	1,651,590.18	3.1%
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	39,232,968.00	0.00	29,907,816.00	(9,325,152.00)	-23.8%
(a) TOTAL, INTERFUND TRANSFERS IN			36,437,782.00	91,976,818.00	52,161,211.36	84,303,256.18	(7,673,561.82)	-8.3%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	383,713.00	175,952.00	0.00	1,199,989.00	(1,024,037.00)	-582.0%
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	24,802,524.00	24,802,524.00	55,891.00	12,276,581.00	12,525,943.00	50.5%
Other Authorized Interfund Transfers Out		7619	128,381,130.00	128,381,130.00	73,629,756.74	130,329,204.00	(1,948,074.00)	-1.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			153,567,367.00	153,359,606.00	73,685,647.74	143,805,774.00	9,553,832.00	6.2%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,135,581.00	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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(113,374,734.00)	(57,627,937.00)	(20,661,344.47)	(57,707,933.91)	79,996.91	0.1%



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

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

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

**Revenues**

- A-1      The \$2.9 million projected lower revenue limit is mainly due to a \$0.8 million lower state aid, \$1.6 million higher transfers to charter school in lieu taxes and \$0.5 million lower PERS reduction.
- A-2      The Federal revenues are projected to be \$138.5 million lower than budgeted mainly due to \$154.4 million lower expenditures in various expenditure driven categorical programs; \$8.7 million lower estimated expenditures in ARRA IDEA-B Local Assistance; \$2.3 million lower Special Ed. IDEA-B Local Assistance, partially offset by \$28.4 million additional ARRA State Fiscal Stabilization Fund (SFSF); and \$1.5 million net decrease in various federal revenues.
- A-3      State revenues are projected to be higher by \$12.4 million than budgeted mainly due to the \$18.4 million in Mandated Cost reimbursements; \$4.8 million higher QEIA revenue; \$3.3 million prior years funding for CalWorks ROC and Adult Ed, \$2.2 million prior year lottery adjustment partially offset by \$18.0 million lower expenditures in various categorical programs; and \$1.7 million net increase in various state revenues.
- A-4      The \$40.5 million lower Other Local Revenues is primarily due to \$7.4 million lower interest income; \$4.9 million lower miscellaneous income; \$4.0 million lower estimated receipts in Energy Conservation Rebate; \$2.4 million lower donations and \$20.7 million lesser spending in various categorical programs; and various net decreases of \$1.1 million.

**Expenditures**

- B-1      The projected under-expenditure in Certificated Salaries is primarily due to lower categorical spending, offset by previously unrestricted wages being covered by the final ARRA funding.
- B-2      The projected under-expenditure in Classified Salaries is primarily due to lower projected expenditures for classified support salaries and classified instructional salaries.

**Continued**

- B-3 The projected over-expenditure in Employee Benefits is primarily due to projected higher spending in retiree benefits, partially offset by lower projected expenditures in health and welfare benefits, OASDI/Medicare/Alternative and other benefits.
- B-4 The projected under-expenditure in Books and Supplies is mainly due to projected underspending in categorical programs due to unimplemented grants. The projected underspending will be carried over to FY 2011-2012.
- B-5 The projected under-spending in Services and Other Operating expenses is primarily due to lower projected expenditures in professional/consulting and other services partially offset by higher projected expenditures for subagreements for services. The projected underspending in categorical 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 for buildings and improvements and equipment.
- 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 \$7.7 million decrease in Interfund Transfers In is due to not reflecting any revenues for the budgeted transfer of \$9.3 million for Emergency Repair Program – Williams; offset by the \$1.4 million increase in Air Quality Management District (AQMD) grant for the purchase of buses and net increase of \$0.2 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)
<b>ELEMENTARY</b>						
1. General Education	387,060.33	387,150.89	376,300.84	386,935.89	(215.00)	0%
2. Special Education	18,892.38	19,101.71	18,882.28	19,083.89	(17.82)	0%
<b>HIGH SCHOOL</b>						
3. General Education	150,295.75	150,198.25	149,901.40	149,909.25	(289.00)	0%
4. Special Education	11,287.84	11,049.11	10,995.70	11,019.93	(29.18)	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	260.78	260.78	262.75	262.75	1.97	1%
6. Special Education	1.77	1.77	1.77	1.77	0.00	0%
7. TOTAL, K-12 ADA	567,798.85	567,762.51	556,344.74	567,213.48	(549.03)	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)*						
<b>CLASSES FOR ADULTS</b>						
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	567,762.51	556,344.74	567,213.48	(549.03)	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
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)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	770.57	268.96	60.22	60.22	(208.74)	-78%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	899.81	1,892.81	70.32	70.32	(1,822.49)	-96%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
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	5,366.30	6,216.31	6,216.31	850.01	16%
b. All Other Block Grant Funded Charters	65,376.68	68,807.46	67,957.45	67,957.45	(850.01)	-1%
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	74,173.76	74,173.76	74,173.76	0.00	0%
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
<b>BASE REVENUE LIMIT PER ADA</b>				
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
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
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	573,128.81	573,429.79
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,645,012,258.82	3,646,566,441.35	3,648,481,444.66
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	31,132,357.00	31,157,193.68
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	0.00	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	3,677,698,798.35	3,679,638,638.34
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.81645	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	2,999,038,779.95	3,002,657,183.91	3,004,240,966.27
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	10,980,289.00	28,176,473.00	28,080,335.04
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	15,928,722.00	15,327,416.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	3,715,060.00	3,731,830.00	3,688,476.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(1,009,943.00)	15,979,581.00	16,441,395.04
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	2,998,028,836.95	3,018,636,764.91	3,020,682,361.31

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587, 0660	935,348,272.00	885,286,153.00	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	11,752.00	11,752.00
28. Less: Charter Schools In-lieu Taxes	0595	102,363,040.00	102,194,381.00	103,790,126.04
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	835,786,232.00	783,104,524.00	781,513,114.96
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	30,429,273.00	32,093,781.00	36,367,849.00
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	2,203,438,459.91	2,202,801,397.35
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	1,299,161.00	1,299,161.00	1,373,689.00
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)	(140,392,808.00)	(140,466,536.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(141,632,133.00)	(141,691,969.00)	(141,840,225.00)
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	2,061,746,490.91	2,060,961,172.35

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
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	3,151,152.00

**LOS ANGELES UNIFIED SCHOOL DISTRICT  
SECOND 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.

	2nd Interim	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	7,013.00	6,462.00	(551.00)
Total PY P-2 ADA	562,646.64	563,197.64	551.00
Annual ADA	4,566.84	4,564.87	(1.97)
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	6,216.31	5,366.30	(850.01)
Revenue Limit ADA	573,429.79	573,128.81	(300.98)

**Base Revenue Limit Per ADA**

	2nd Interim	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	18.355%	18.355%
Deficit	\$ (1,167.85)	\$ (1,167.85)
Total Base Revenue Limit per ADA, Deficited	\$ 5,194.71	\$ 5,194.71

The second interim reflects an additional reduction of 3.85% to the undeficited revenue limit, equivalent to \$244.96 per ADA for a total of \$140,466,536.00 additional reduction in the District's revenue limit.

**Local Property Taxes**

The local property taxes is based on the 2010-11 First Principal Taxes report .

**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 second interim remains at the \$155.4 million level as estimated in the first interim based on the 2010-11 K-3 CSR Operations Application.

**Morgan Hart 9th Grade**

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

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

**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

Prior year adjustments of \$2.0 million mainly due to ADA corrections are reflected in the total estimates for lottery revenues.

**Special Education**

The AB 602 funding model is used in the calculation of the Special Education base entitlement with a negative 0.38% COLA. Included in the total special education revenue is the FY 2009-10 Special Disabilities Adjustment.

The Federal IDEA PL 94-142 local assistance grant of \$121,349,137 is based on the actual grant award for FY 2010-11.

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

Projections for the ARRA Title 1, ARRA IDEA and Other ARRA Programs are based on the grant awards and the projected expenditures for this fiscal year. The \$28.4 million in ARRA SFSF revenues represents the District's share of the recalculated ARRA SFSF entitlements by CDE.

**Other Federal Revenues (8290)**

Projections are based on known grants, entitlements, funding schedules or actual apportionments as of January 31, 2011. 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 January 31, 2011. The estimates reflect the FY 2010-11 funding reductions where applicable.

Below are some of the state categorical programs and the basis of the 2nd interim projections.

DESCRIPTION	2nd Interim	1st Interim	Increase (Decrease)	Basis of 2nd Interim Estimates
0000 Target Ins Imprv Blk Grn-AB825	\$ 460,568,614	\$ 458,607,622	\$ 1,960,992	FY 2010-11 Apportionment
7400 Quality Educ Invstmnt Act(QEIA)	\$ 138,724,745	\$ 138,724,745	\$ -	FY 2010-11 Apportionment
0000 Sch & Lib Imprv Blck Grt-AB825	\$ 43,570,649	\$ 43,405,967	\$ 164,682	FY 2010-11 Apportionment
0000 Instructional Mat Block Grant	\$ 35,524,035	\$ 35,524,035	\$ -	FY 2010-11 Apportionment
0000 Professional Dev Blk Grt-AB825	\$ 23,212,851	\$ 23,124,545	\$ 88,306	FY 2010-11 Apportionment
0000 Supplmtl Sch Counseling Gr7-12	\$ 16,717,728	\$ 16,607,994	\$ 109,734	FY 2010-11 Apportionment
0000 Arts And Music Block Grant	\$ 8,758,174	\$ 8,725,020	\$ 33,154	FY 2010-11 Apportionment
0000 Sch Safety&Violnce Prev Gr8-12	\$ 7,655,627	\$ 7,602,216	\$ 53,411	FY 2010-11 Apportionment
0000 CAHSEE Intensive Instr & Srvs	\$ 6,091,386	\$ 6,089,090	\$ 2,296	FY 2010-11 Apportionment
0000 Math & Reading Prof Dev	\$ 2,844,796	\$ 2,843,574	\$ 1,222	FY 2010-11 Apportionment
0000 Pupil Retention Blk Grnt-AB825	\$ 4,273,014	\$ 4,271,398	\$ 1,616	FY 2010-11 Apportionment
0000 Cal Peer Asst&Revw Prg 4 Tchr	\$ 2,592,857	\$ 2,591,885	\$ 972	FY 2010-11 Apportionment



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

**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 January 31, 2011, and the remaining five 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.

**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 \$121,026,167, and total maintenance expenditures are projected to be \$121,026,167.

**CERTIFICATES OF PARTICIPATION (COPs)**

\$52,045,312 in COPs are expected to be issued or refinanced in the current fiscal year. COPs proceeds projected to be spent on issuance costs in the fiscal year is \$858,519 in 01-5800. In addition, \$24,309,380 in project expenditures 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 \$24,702,641 in 01-7619.

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

**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 \$592.0 million, which is \$70.9 million lower than the audited ending balance for 2009-10.

Second Interim  
2010-11 INTERIM REPORT  
Cashflow Worksheet

19 64733 0000000  
Form CASH

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		January					
A. BEGINNING CASH	9110	279,977,000.00	820,585,000.00	790,748,000.00	717,526,000.00	528,518,000.00	884,995,000.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	32,071,000.00	40,796,000.00	0.00	0.00	39,267,000.00	328,587,000.00
Principal Apportionment	8010-8019	241,014,000.00	291,361,000.00	265,488,000.00	124,512,000.00	212,601,000.00	427,491,000.00
Miscellaneous Funds	8080-8099	(4,662,000.00)	(9,268,000.00)	(9,308,000.00)	(6,896,000.00)	(6,549,000.00)	(6,987,000.00)
Federal Revenue	8100-8299	76,699,000.00	26,691,000.00	181,881,000.00	42,972,000.00	37,881,000.00	166,519,000.00
Other State Revenue	8300-8599	181,901,000.00	49,772,000.00	35,060,000.00	172,623,000.00	471,978,000.00	272,311,000.00
Other Local Revenue	8600-8799	2,543,000.00	4,689,000.00	3,347,000.00	8,013,000.00	3,716,000.00	6,815,000.00
Interfund Transfers In	8910-8929	(1,000,000.00)	(8,500,000.00)	(20,200,000.00)	(35,000,000.00)	357,338,000.00	(2,500,000.00)
All Other Financing Sources	8930-8979	0.00	863,000.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue		739,316,000.00	260,051,000.00	244,221,000.00	312,157,000.00	286,879,000.00	255,148,000.00
TOTAL RECEIPTS		1,267,882,000.00	556,455,000.00	700,489,000.00	618,381,000.00	1,403,111,000.00	1,447,384,000.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	401,541,000.00	391,098,000.00	463,481,000.00	427,876,000.00	424,911,000.00	388,939,000.00
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	109,110,000.00	128,787,000.00
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	343,964,000.00	7,761,000.00
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	168,649,000.00	183,427,000.00
TOTAL DISBURSEMENTS		727,274,000.00	686,292,000.00	773,711,000.00	807,389,000.00	1,046,634,000.00	708,914,000.00
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)	356,477,000.00	738,470,000.00
F. ENDING CASH (A + E)		820,585,000.00	790,748,000.00	717,526,000.00	528,518,000.00	884,995,000.00	1,623,465,000.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>	January 9110	1,623,465,000.00	1,439,105,000.00	1,133,199,000.00	536,142,000.00	598,390,000.00	483,673,000.00		
<b>B. RECEIPTS</b>									
Revenue Limit Sources	8020-8079	84,510,000.00	48,459,000.00	2,464,000.00	252,479,000.00	68,644,000.00	3,445,000.00		900,722,000.00
Property Taxes	8010-8019	212,601,000.00	13,652,000.00	0.00	185,669,000.00	25,939,000.00	0.00		2,000,328,000.00
Principal Apportionment	8080-8099	(6,877,000.00)	(9,432,000.00)	(6,902,000.00)	(8,024,000.00)	(6,152,000.00)	(56,000.00)		(81,113,000.00)
Miscellaneous Funds	8100-8299	30,390,000.00	13,922,000.00	117,367,000.00	247,094,000.00	157,333,000.00	72,566,000.00		1,171,315,000.00
Federal Revenue	8300-8599	153,234,000.00	117,589,000.00	184,976,000.00	127,680,000.00	137,590,000.00	214,159,000.00		2,118,873,000.00
Other State Revenue	8600-8799	4,424,000.00	16,668,000.00	27,187,000.00	29,152,000.00	17,101,000.00	33,659,000.00		157,314,000.00
Other Local Revenue	8910-8929	125,092,000.00	30,000,000.00	7,984,000.00	5,228,000.00	7,535,000.00	98,184,000.00		564,161,000.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		863,000.00
All Other Financing Sources									
Other Receipts/Non-Revenue		266,700,000.00	269,108,000.00	264,239,000.00	258,514,000.00	296,181,000.00	294,085,000.00		3,746,599,000.00
<b>TOTAL RECEIPTS</b>		870,074,000.00	499,966,000.00	597,315,000.00	1,097,792,000.00	704,171,000.00	716,042,000.00	0.00	10,579,062,000.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	429,673,000.00	477,397,000.00	494,266,000.00	488,915,000.00	472,784,000.00	458,902,000.00		5,319,783,000.00
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	125,741,000.00	149,925,000.00	164,665,000.00	151,348,000.00	156,999,000.00	130,917,000.00		1,684,654,000.00
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	142,452,000.00	879,000.00	118,366,000.00	5,158,000.00	1,673,000.00	123,180,000.00		791,016,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Disbursements/									
Non Expenditures		356,568,000.00	177,671,000.00	417,075,000.00	390,123,000.00	187,432,000.00	232,990,000.00		2,809,860,000.00
<b>TOTAL DISBURSEMENTS</b>		1,054,434,000.00	805,872,000.00	1,194,372,000.00	1,035,544,000.00	818,888,000.00	945,989,000.00	0.00	10,605,313,000.00
<b>D. PRIOR YEAR TRANSACTIONS</b>									
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Accounts Payable	9500	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(184,360,000.00)	(305,906,000.00)	(597,057,000.00)	62,248,000.00	(114,717,000.00)	(229,947,000.00)	0.00	(26,251,000.00)
<b>F. ENDING CASH (A + E)</b>		1,439,105,000.00	1,133,199,000.00	536,142,000.00	598,390,000.00	483,673,000.00	253,726,000.00		
<b>G. ENDING CASH, PLUS ACCRUALS</b>									253,726,000.00

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2011-12 Cash Flow Projection

July - September 2011

District Name: Los Angeles Unified					
A. BEGINNING CASH	2011				Total
	Object	July	August	September	
9110	253,726,000	735,338,000	643,383,000		
<b>B. REVENUES</b>					
Revenue Limit Sources					
Property Taxes	8020-8079	32,068,000	40,792,000	0	72,860,000
Principal Apportionment	8010-8019	0	216,075,000	342,739,000	558,814,000
Miscellaneous Funds	8080-8099	(4,615,000)	(9,175,000)	(9,215,000)	(23,005,000)
Federal Revenue	8100-8299	72,972,000	25,419,000	74,690,000	173,081,000
Other State Revenue	8300-8599	173,142,000	47,168,000	33,275,000	253,585,000
Other Local Revenue	8600-8799	2,581,000	4,636,000	3,379,000	10,596,000
<b>TOTAL REVENUES</b>		276,148,000	324,915,000	444,868,000	1,045,931,000
<b>C. EXPENDITURES</b>					
Certificated Salaries	1000-1999	368,735,000	359,148,000	425,626,000	1,153,509,000
Classified Salaries	2000-2999	0	0	0	0
Employee Benefits	3000-3999	0	0	0	0
Books and Supplies	4000-4999	193,042,000	107,854,000	114,681,000	415,577,000
Services and Other Operating Expenditures	5000-5999	0	0	0	0
Capital Outlay	6000-6599	0	0	0	0
Other Outgo (Excluding Indirect Transfers)	7100-7299	0	0	0	0
	7400-7499	0	0	0	0
Other Outgo (Transfers of Direct Costs)	7300-7399	0	0	0	0
<b>TOTAL EXPENDITURES</b>		561,777,000	467,002,000	540,307,000	1,569,086,000
<b>D. OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers In	8910-8929	(990,000)	(8,415,000)	(19,998,000)	(29,403,000)
Interfund Transfers Out	7600-7629	1,617,000	0	11,962,000	13,579,000
All Other Financing Sources	8930-8979	0	863,000	0	863,000
All Other Financing Uses	7630-7699	0	0	0	0
Contributions	8980-8999	0	0	0	0
Other Receipts/Non-Revenue		876,421,000	221,866,000	215,202,000	1,313,489,000
Other Disbursements/Non-Expenditures		106,573,000	164,182,000	161,554,000	432,309,000
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		767,241,000	50,132,000	21,688,000	839,061,000
<b>(B - C + D)</b>		481,612,000	(91,955,000)	(73,751,000)	315,906,000
<b>E. BALANCE SHEET ACCOUNTS</b>					
Accounts Receivable	9200	0	0	0	0
Accounts Payable	9500	0	0	0	0
<b>NET BALANCE SHEET ACCOUNTS</b>		0	0	0	0
<b>NET INCREASE/DECREASE</b>					
<b>F. (B - C + D + E)</b>		481,612,000	(91,955,000)	(73,751,000)	
<b>G. ENDING CASH (A + F)</b>		735,338,000	643,383,000	569,632,000	569,632,000

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

RECEIPTS	Revenues and other receipts are primarily based on 2010-11 Actuals to January 2011 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 January 2011.
SALARIES & BENEFITS	Totals consist of current year-to-date Actuals to January 2011 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 January 2011 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, Adult Education 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)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(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	2,893,388,019.00	-8.39%	2,650,628,587.00	-3.39%	2,560,861,971.68
2. Federal Revenues	8100-8299	1,068,368,314.21	-18.78%	867,742,388.00	-20.23%	692,188,653.00
3. Other State Revenues	8300-8599	2,118,701,196.32	-7.53%	1,959,065,491.00	-1.83%	1,923,241,015.00
4. Other Local Revenues	8600-8799	158,019,917.42	-26.27%	116,506,899.00	-13.98%	100,215,085.00
5. Other Financing Sources	8900-8999	86,097,840.09	-78.04%	18,910,000.00	-94.37%	1,064,000.00
6. Total (Sum lines A1 thru A5)		6,324,575,287.04	-11.25%	5,612,853,365.00	-5.97%	5,277,570,724.68
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(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				2,826,417,761.00		2,505,535,795.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(320,881,966.00)		(44,362,285.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,826,417,761.00	-11.35%	2,505,535,795.00	-1.77%	2,461,173,510.00
2. Classified Salaries						
a. Base Salaries				846,218,750.00		780,186,275.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(66,032,475.00)		(21,359,961.00)
e. Total Classified Salaries (Sum: lines B2a thru B2d)	2000-2999	846,218,750.00	-7.80%	780,186,275.00	-2.74%	758,826,314.00
3. Employee Benefits	3000-3999	1,389,325,420.00	-1.80%	1,364,282,378.00	0.92%	1,376,791,030.00
4. Books and Supplies	4000-4999	312,186,386.00	-29.63%	219,695,090.00	-16.15%	184,221,331.00
5. Services and Other Operating Expenditures	5000-5999	801,577,945.00	-1.38%	790,504,352.00	-8.56%	722,809,926.00
6. Capital Outlay	6000-6999	83,112,835.00	-57.63%	35,218,516.00	-47.75%	18,399,956.00
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	(9,120,241.00)	110.86%	(19,230,658.00)	-2.26%	(18,795,844.00)
9. Other Financing Uses	7600-7699	143,805,774.00	22.95%	176,809,551.00	-4.00%	169,743,873.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,395,435,530.00	-8.45%	5,854,912,199.00	-3.07%	5,675,080,996.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(70,860,242.96)		(242,058,834.00)		(397,510,271.32)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		662,907,045.04		592,046,802.08		349,987,968.08
2. Ending Fund Balance (Sum lines C and D1)		592,046,802.08		349,987,968.08		(47,522,303.24)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	293,004,396.55		214,637,102.00		194,712,556.00
b. Designated for Economic Uncertainties	9770	65,375,780.00		62,289,539.00		60,641,377.00
c. Fund Balance Designations	9775, 9780	68,143,296.00		42,555,755.55		40,455,445.55
d. Undesignated/Unappropriated Balance	9790	165,523,329.53		30,505,571.53		(343,331,681.79)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		592,046,802.08		349,987,968.08		(47,522,303.24)

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	65,375,780.00		62,289,539.00		60,641,377.00
b. Undesignated/Unappropriated Amount	9790	165,523,329.53		30,505,571.53		(343,331,681.79)
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)		230,899,109.53		92,795,110.53		(282,690,304.79)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.61%		1.58%		-4.98%
<b>F. RECOMMENDED RESERVES</b>						
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		535,909.00		520,816.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		6,395,435,530.00		5,854,912,199.00		5,675,080,996.00
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)		6,395,435,530.00		5,854,912,199.00		5,675,080,996.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		63,954,355.30		58,549,121.99		56,750,809.96
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)		63,954,355.30		58,549,121.99		56,750,809.96
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)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (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	2,721,875,198.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,362.56	1.68%	6,469.56	1.81%	6,586.56
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		573,429.79	-2.88%	556,925.05	-2.92%	540,661.81
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,648,481,444.66	-1.24%	3,603,060,026.48	-1.16%	3,561,101,451.27
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		31,157,193.68	-1.26%	30,764,540.00	-1.18%	30,401,414.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		3,679,638,638.34	-1.25%	3,633,824,566.48	-1.16%	3,591,502,865.27
f. Deficit Factor (Form RLI, line 16)		0.81645	-1.53%	0.80392	-1.77%	0.78969
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		3,004,240,966.27	-2.76%	2,921,304,245.48	-2.91%	2,836,173,897.68
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		2,906,942.69	-11446.78%	(329,844,411.75)	1.33%	(334,232,281.00)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(171,512,821.00)	-6.28%	(160,735,198.73)	-3.06%	(155,810,708.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(113,759,889.96)	-152.01%	59,168,753.00	-0.42%	58,920,355.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		2,721,875,198.00	-8.52%	2,489,893,388.00	-3.41%	2,405,051,263.68
2. Federal Revenues	8100-8299	19,845,101.21	15.64%	22,949,224.00	11.44%	25,575,000.00
3. Other State Revenues	8300-8599	1,249,472,652.00	-7.34%	1,157,702,169.00	-1.47%	1,140,637,135.00
4. Other Local Revenues	8600-8799	93,281,906.61	-3.14%	90,348,834.00	-1.77%	88,751,423.00
5. Other Financing Sources	8900-8999	(766,920,532.12)	18.42%	(908,217,880.00)	3.23%	(937,545,353.00)
6. Total (Sum lines A1k thru A5)		3,317,554,325.70	-14.01%	2,852,675,735.00	-4.56%	2,722,469,468.68
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (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				1,737,894,383.00		1,575,256,323.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(162,638,060.00)		(9,135,637.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,737,894,383.00	-9.36%	1,575,256,323.00	-0.58%	1,566,120,686.00
2. Classified Salaries						
a. Base Salaries				398,409,610.00		363,359,557.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(35,050,053.00)		(9,503,462.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	398,409,610.00	-8.80%	363,359,557.00	-2.62%	353,856,095.00
3. Employee Benefits	3000-3999	799,586,394.00	2.65%	820,741,641.00	1.92%	836,537,135.00
4. Books and Supplies	4000-4999	122,019,105.00	-39.00%	74,426,934.00	-15.99%	62,523,352.00
5. Services and Other Operating Expenditures	5000-5999	220,049,488.00	-4.14%	210,932,310.00	-6.21%	197,829,026.00
6. Capital Outlay	6000-6999	12,883,270.00	103.41%	26,206,263.00	-72.89%	7,104,652.00
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	(60,135,611.00)	116.12%	(129,965,551.00)	-26.46%	(95,570,525.00)
9. Other Financing Uses	7600-7699	143,805,774.00	22.95%	176,809,551.00	-4.00%	169,743,873.00
10. Other Adjustments (Explain in Section F below)				(103,310,252.00)		0.00
11. Total (Sum lines B1 thru B10)		3,376,423,313.00	-10.66%	3,016,367,676.00	2.77%	3,100,055,194.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(58,868,987.30)		(163,691,941.00)		(377,585,725.32)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		366,939,922.83		308,070,935.53		144,378,994.53
2. Ending Fund Balance (Sum lines C and D1)		308,070,935.53		144,378,994.53		(233,206,730.79)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	9,785,993.00		9,785,993.00		9,785,993.00
b. Designated for Economic Uncertainties	9770	65,375,780.00		62,289,539.00		60,641,377.00
c. Fund Balance Designations	9775, 9780	67,385,833.00		41,797,891.00		39,697,581.00
d. Undesignated/Unappropriated Balance	9790	165,523,329.53		30,505,571.53	Negative; revise designations	(343,331,681.79)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		308,070,935.53		144,378,994.53		(233,206,730.79)

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	65,375,780.00		62,289,539.00		60,641,377.00
b. Undesignated/Unappropriated Amount	9790	165,523,329.53		30,505,571.53		(343,331,681.79)
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)		230,899,109.53		92,795,110.53		(282,690,304.79)
<b>F. ASSUMPTIONS</b>						
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						

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)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (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	171,512,821.00	-6.28%	160,735,199.00	-3.06%	155,810,708.00
2. Federal Revenues	8100-8299	1,048,523,213.00	-19.43%	844,793,164.00	-21.09%	666,613,653.00
3. Other State Revenues	8300-8599	869,228,544.32	-7.81%	801,363,322.00	-2.34%	782,603,880.00
4. Other Local Revenues	8600-8799	64,738,010.81	-59.59%	26,158,065.00	-56.18%	11,463,662.00
5. Other Financing Sources	8900-8999	853,018,372.21	8.69%	927,127,880.00	1.24%	938,609,353.00
6. Total (Sum lines A1 thru A5)		3,007,020,961.34	-8.21%	2,760,177,630.00	-7.43%	2,555,101,256.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (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				1,088,523,378.00		930,279,472.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(158,243,906.00)		(35,226,648.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,088,523,378.00	-14.54%	930,279,472.00	-3.79%	895,052,824.00
2. Classified Salaries						
a. Base Salaries				447,809,140.00		416,826,718.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(30,982,422.00)		(11,856,499.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	447,809,140.00	-6.92%	416,826,718.00	-2.84%	404,970,219.00
3. Employee Benefits	3000-3999	589,739,026.00	-7.83%	543,540,737.00	-0.60%	540,253,895.00
4. Books and Supplies	4000-4999	190,167,281.00	-23.61%	145,268,156.00	-16.23%	121,697,979.00
5. Services and Other Operating Expenditures	5000-5999	581,528,457.00	-0.34%	579,572,042.00	-9.42%	524,980,900.00
6. Capital Outlay	6000-6999	70,229,565.00	-87.17%	9,012,253.00	25.33%	11,295,304.00
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	51,015,370.00	117.06%	110,734,893.00	-30.67%	76,774,681.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				103,310,252.00		0.00
11. Total (Sum lines B1 thru B10)		3,019,012,217.00	-5.98%	2,838,544,523.00	-9.28%	2,575,025,802.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(11,991,255.66)		(78,366,893.00)		(19,924,546.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		295,967,122.21		283,975,866.55		205,608,973.55
2. Ending Fund Balance (Sum lines C and D1)		283,975,866.55		205,608,973.55		185,684,427.55
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	283,218,403.55		204,851,109.00		184,926,563.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	757,463.00		757,864.55		757,864.55
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)		283,975,866.55		205,608,973.55		185,684,427.55

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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						

**2010-11 Second Interim  
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION  
FISCAL YEARS 2011-12 AND 2012-13**

**Major Revenue Assumptions**

	<b><u>2011-12</u></b>	<b><u>2012-13</u></b>
1. COLA		
Revenue Limit	1.67%	1.80%
Categorical Programs (Tiers I, II, and III)	0%	0%
Special Education - AB602 (Tier I)	0%	0%
2. Revenue Limit Deficit Factor	19.608%	21.0310%
3. Effective / Funded COLA for Revenue Limit <i>(before any additional reduction)</i>	0.12%*	0%
*The deficit factor used in 10-11 is 18.355% and not 17.9630% (per State Budget). Therefore, the change from 10-11 to 11-12 yields a 0.12% effective COLA instead of -0.36%.		
4. Additional Revenue Limit Reductions <i>(applied in no. 5)</i>	3.85% of undeficited Revenue Limit Per ADA	3.85% of undeficited Revenue Limit Per ADA
	\$330 per ADA	\$330 per ADA
5. Revenue Limit Rate Per ADA		
Prior year undeficited revenue limit rate per ADA	\$6,362.56	\$6,469.56
COLA	107.00	117.00
Undeficited Revenue Limit Rate Per ADA	\$6,469.56	\$6,586.56
Deficit	-1,268.55	-1,385.22
Current year defcited revenue limit rate per ADA	\$5,201.01	\$5,201.34
Additional Revenue Limit Reduction per ADA @ 3.85%	-249.08	-253.58
Additional Revenue Limit Reduction per ADA if extension of higher taxes fails	-330.00	-330.00
Current year revenue limit rate per ADA after additional reduction	\$4,621.93	\$4,617.76
6. Enrollment		
Non-charter schools	571,573	555,149
Fiscally-dependent charter schools	9,819	9,869
Fiscally-independent charter schools	82,693	94,534
Total	664,085	659,552

Los Angeles Unified School District

**2010-11 Second Interim  
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION  
FISCAL YEARS 2011-12 AND 2012-13**

	<u>2011-12</u>	<u>2012-13</u>
7. Funded Average Daily Attendance		
Non-charter schools ( <i>includes conversion charter schools</i> )	556,660.53	540,397.29
County Office Community School	262.75	262.75
County Office Special Class	1.70	1.70
County Extended Year SDC	0.07	0.07
Total Revenue Limit ADA	<u>556,925.05</u>	<u>540,661.81</u>
8. Entitlements for Community Day School, ROC/P, Supplemental Instructional Programs, and Adult Education	0%	0%
9. California State Lottery – Rates Per ADA		
Unrestricted	\$111.00	\$110.00
Restricted	\$17.50	\$17.20
10. Special Education – Special Disabilities Adjustment	\$0	\$0

**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	\$34.3
Elimination of 2010-11 Onetime Items	50.7
Cost of Opening New School	10.9
Savings from Change of Year-Round Schs to Traditional	(3.2)
Reduced Cost from Enrollment Decline	(45.2)
GF, Specially Funded Programs	(135.0)
2011-12 Budget Balancing Solutions	(233.9)
All Other Items	0.5
<b>Total 2011-12 Known Changes</b>	<b><u>(\$320.9)</u></b>

**2010-11 Second Interim  
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION  
FISCAL YEARS 2011-12 AND 2012-13**

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
Business Systems (CMS/IFS) Projects	4.3
Savings from Change of Year-Round Schs to Traditional	(0.3)
Reduced Cost from Enrollment Decline	(1.8)
GF, Specially Funded Programs	(13.1)
2011-12 Budget Balancing Solutions	(28.6)
Elimination of 2010-11 Onetime Items	(34.4)
All Other Items	0.9
<b>Total 2011-12 Known Changes</b>	<b><u>(\$66.0)</u></b>

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 \$7.5 million.
  - b. Cost of opening new schools is estimated at \$26.4 million.
  - c. 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.
  - d. Assumes additional cuts of \$18.9 million in the Routine Repair and General Maintenance account exercising the budget flexibility granted by the State on the required contribution.
  - e. Elimination of 2010-11 one-time items of \$128.7 million.
  - f. Proposed Budget Balancing Solutions affecting other expenses (4000-6000) total \$18.3 million.
5. Ongoing and Major Maintenance Account set-aside is 1.8% of total General Fund expenditure.

**2010-11 Second Interim  
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION  
FISCAL YEARS 2011-12 AND 2012-13**

6. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
7. Indirect Cost Rate used is 5.26%.
8. Other Adjustments represent \$103.3 million of ARRA Education Jobs Bill.
9. Board-approved Budget Balancing Solutions to address 2011-12 deficit totals \$326.5 million.

**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	\$32.2
Cost of Opening New School	\$7.2
Elimination of 2011-12 Onetime Items	(\$10.4)
GF, Specially Funded Programs	(\$34.3)
Reduced Cost from Enrollment Decline	(\$39.0)
Total 2012-13 Known Changes	<u>(\$44.3)</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	\$6.8
Elimination of 2011-12 Onetime Items	(19.4)
Reduced Cost from Enrollment Decline	(1.2)
GF, Specially Funded Programs	(7.6)
Total 2012-13 Known Changes	<u>(\$21.4)</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 2011-12 requirement adjusted for



**2010-11 Second Interim  
BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION  
FISCAL YEARS 2011-12 AND 2012-13**

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 \$6.3 million.
  - b. Cost of opening new schools is estimated at \$9.2 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 \$131.2 million.
  - e. Budget Balancing Solutions affecting other expenses (4000-6000) total \$18.3 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 3.70%.
8. Board-approved Budget Balancing Solutions that continue to 2012-13 totals \$341.6 million.

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 1A)	(Form RLI, Line 5b)		
	(Form MYPI, Unrestricted, A1b)			
Current Year (2010-11)	573,128.81	573,429.79	0.1%	Met
1st Subsequent Year (2011-12)	556,297.10	556,925.05	0.1%	Met
2nd Subsequent Year (2012-13)	540,973.86	540,661.81	-0.1%	Met

#### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2010-11)	593,432	593,432	0.0%	Met
1st Subsequent Year (2011-12)	574,702	571,573	-0.5%	Met
2nd Subsequent Year (2012-13)	557,194	555,149	-0.4%	Met

### 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (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)	535,909	571,573	93.8%	Met
2nd Subsequent Year (2012-13)	520,816	555,149	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 first interim projections.

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2010-11)	2,948,610,061.00	2,946,264,412.00	-0.1%	Met
1st Subsequent Year (2011-12)	2,946,167,349.00	2,714,482,338.00	-7.9%	Not Met
2nd Subsequent Year (2012-13)	2,906,477,343.00	2,658,173,739.00	-8.5%	Not Met

##### 4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:  
(required if NOT met)

Reduction in all fiscal years above are due to declining enrollment. In addition, both FY 11-12 and FY 12-13 include an additional reduction of 3.85% of undeficit RL and a \$330 per ADA reduction in anticipation of the failure of passing the extension of higher taxes. Also, effective COLA for FY 12-13 is 0% instead of 1.8%.

## 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)	2,935,890,387.00	3,232,617,539.00	90.8%	Not Met
1st Subsequent Year (2011-12)	2,759,357,521.00	2,839,558,125.00	97.2%	Met
2nd Subsequent Year (2012-13)	2,756,513,916.00	2,930,311,321.00	94.1%	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.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2010-11)	1,015,741,598.43	1,068,368,314.21	5.2%	Yes
1st Subsequent Year (2011-12)	976,268,028.00	867,742,388.00	-11.1%	Yes
2nd Subsequent Year (2012-13)	830,657,299.00	692,188,653.00	-16.7%	Yes

Explanation:  
(required if Yes)

The increase in FY 2010-11 is due to the receipt of additional ARRA-SFSF funding and higher spending in expenditure-driven federal grants. There is an anticipated decrease in federal grants for FY 2011-12 and FY 2012-13.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2010-11)	2,084,090,542.30	2,118,701,196.32	1.7%	No
1st Subsequent Year (2011-12)	2,014,822,890.61	1,959,065,491.00	-2.8%	No
2nd Subsequent Year (2012-13)	1,880,981,258.00	1,923,241,015.00	2.2%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2010-11)	158,235,847.97	158,019,917.42	-0.1%	No
1st Subsequent Year (2011-12)	140,166,876.00	116,506,899.00	-16.9%	Yes
2nd Subsequent Year (2012-13)	121,647,507.00	100,215,085.00	-17.6%	Yes

Explanation:  
(required if Yes)

FY 11-12 and FY 12-13 showed a decrease of energy conservation rebate revenue.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2010-11)	292,094,288.00	312,186,386.00	6.9%	Yes
1st Subsequent Year (2011-12)	245,662,280.77	219,695,090.00	-10.6%	Yes
2nd Subsequent Year (2012-13)	210,666,325.77	184,221,331.00	-12.6%	Yes

Explanation:  
(required if Yes)

The increase in FY 2010-11 is primarily due to spending in grants that were not yet implemented or allocated during the first interim. The change in FY 2011-12 is due to lower textbook requirement of \$6 million; lower IMA requirement for new schools of \$3.4 million; lower custodial supplies of \$4 million. The change in FY 2012-13 is due to lower custodial supplies of \$4 million.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2010-11)	770,669,842.00	801,577,945.00	4.0%	No
1st Subsequent Year (2011-12)	776,240,379.00	790,504,352.00	1.8%	No
2nd Subsequent Year (2012-13)	767,348,531.00	722,809,926.00	-5.8%	Yes

Explanation:  
(required if Yes)

The change in FY 2012-13 is due to lower expenditures relating to energy rebate program.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2010-11)	3,258,067,988.70	3,345,089,427.95	2.7%	Met
1st Subsequent Year (2011-12)	3,131,257,794.61	2,943,314,778.00	-6.0%	Not Met
2nd Subsequent Year (2012-13)	2,833,286,064.00	2,715,644,753.00	-4.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2010-11)	1,062,764,130.00	1,113,764,331.00	4.8%	Met
1st Subsequent Year (2011-12)	1,021,902,659.77	1,010,199,442.00	-1.1%	Met
2nd Subsequent Year (2012-13)	978,014,856.77	907,031,257.00	-7.3%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections 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)

The increase in FY 2010-11 is due to the receipt of additional ARRA-SFSF funding and higher spending in expenditure-driven federal grants. There is an anticipated decrease in federal grants for FY 2011-12 and FY 2012-13.

**Explanation:**

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

**Explanation:**

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

FY 11-12 and FY 12-13 showed a decrease of energy conservation rebate revenue.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

The increase in FY 2010-11 is primarily due to spending in grants that were not yet implemented or allocated during the first interim. The change in FY 2011-12 is due to lower textbook requirement of \$6 million; lower IMA requirement for new schools of \$3.4 million; lower custodial supplies of \$4 million. The change in FY 2012-13 is due to lower custodial supplies of \$4 million.

**Explanation:**

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

The change in FY 2012-13 is due to lower expenditures relating to energy rebate program.



**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	65,919,172.00	121,026,167.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		117,138,513.00	

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

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

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	3.6%	1.6%	-5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.2%	0.5%	-1.7%

### 8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2010-11)	(58,868,987.30)	3,376,423,313.00	1.7%	Not Met
1st Subsequent Year (2011-12)	(163,691,941.00)	3,016,367,676.00	5.4%	Not Met
2nd Subsequent Year (2012-13)	(377,585,725.32)	3,100,055,194.00	12.2%	Not Met

### 8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

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

## 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		Status
	(Form 01I, Line F2)	(Form MYPI, Line D2)	
Current Year (2010-11)	592,046,802.08		Met
1st Subsequent Year (2011-12)	349,987,968.08		Met
2nd Subsequent Year (2012-13)	(47,522,303.24)		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)

Budget solution of \$326.5 million in FY 2011-12 and \$341.5 million in FY 2012-13 is reflected in the FY 2010-11 second interim. The district will identify solution for FY 2012-13.

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		Status
	(Form CASH, Line F, June Column)		
Current Year (2010-11)	253,726,000.00		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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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	535,909	520,816
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

- b. Special Education Pass-through Funds  
(Fund 01, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

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

## 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)	6,395,435,530.00	5,854,912,199.00	5,675,080,996.00
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)	6,395,435,530.00	5,854,912,199.00	5,675,080,996.00
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	63,954,355.30	58,549,121.99	56,750,809.96
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)	63,954,355.30	58,549,121.99	56,750,809.96

### 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	62,289,539.00	60,641,377.00
2.	General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	165,523,329.53	30,505,571.53	(343,331,681.79)
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)	230,899,109.53	92,795,110.53	(282,690,304.79)
7.	District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.61%	1.58%	-4.98%
District's Reserve Standard (Section 10B, Line 7):		63,954,355.30	58,549,121.99	56,750,809.96
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)

FY 2011-12 and FY 2012-13 reflect board approved reduction of \$326.5 million. There is a \$282.6 million of solutions that still needs to be identified for FY 2012-13.

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

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 42303)

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 first interim projections.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(755,978,374.38)	(783,107,309.03)	3.6%	27,128,934.65	Met
1st Subsequent Year (2011-12)	(880,607,664.00)	(927,127,880.00)	5.3%	46,520,216.00	Not Met
2nd Subsequent Year (2012-13)	(897,315,531.00)	(931,748,809.00)	3.8%	34,433,278.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2010-11)	45,274,634.00	84,303,256.00	86.2%	39,028,622.00	Not Met
1st Subsequent Year (2011-12)	620,344.00	0.00	-100.0%	(620,344.00)	Not Met
2nd Subsequent Year (2012-13)	327,225.00	0.00	-100.0%	(327,225.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2010-11)	143,812,613.00	143,805,774.00	0.0%	(6,839.00)	Met
1st Subsequent Year (2011-12)	209,465,112.00	176,809,551.00	-15.6%	(32,655,561.00)	Not Met
2nd Subsequent Year (2012-13)	209,605,509.00	169,743,873.00	-19.0%	(39,861,636.00)	Not Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The change in FY 2011-12 is mostly due to higher special education support because of AB 3632(mental health) requirement and the impact of lower revenues.

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

Explanation:  
(required if NOT met)

The higher transfers in FY 2010-11 represent funding for the IFS(financial system) replacement and ISIS project. Estimated Long-Term Debt Proceeds were incorrectly reflected as Transfers In in FY 2011-12 and FY 2011-12 in the first interim.

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

**Explanation:**  
(required if NOT met)

The change in FY 2011-12 and FY 2012-13 is mostly due to a lower IFT to adult education fund of \$30 million due to increased flexibility use.

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

**Project Information:**  
(required if YES)

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## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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 Ln	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	50,847,717

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	37,745,030	72,066,049	47,215,835
General Obligation Bonds	656,129,665	845,852,586	869,047,151	896,740,722
Supp Early Retirement Program				
State School Building Loans	246	0	0	0
Compensated Absences	80,507,749	80,001,700	80,421,521	80,843,545

Other Long-term Commitments (continued):

Children's Center Fac Revolving Ln	0	79,200	79,200	79,200
CA Energy Commission Loan	236,754	236,754	222,722	0
Retirement Bonus	3,514,187	7,582,487	6,083,176	5,945,898
Early Retirement Incentive	12,827,660	14,141,976	12,434,756	12,234,159
Total Annual Payments:	861,721,064	987,025,803	1,041,250,073	1,043,621,286
Has total annual payment increased over prior year (2009-10)?		Yes	Yes	Yes

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

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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, retirement bonus and incentive will be funded from GF unrestricted revenues; and compensated absences will be funded from various funding sources.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

- c. If Yes to Item 1a, have there been changes since first interim 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)  
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?  
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

First Interim (Form 01CSI, Item S7A)	Second Interim
9,925,788,000.00	9,925,788,000.00
9,925,788,000.00	9,925,788,000.00

Actuarial	Actuarial
Jun 30, 2010	Jun 30, 2010

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)  
Current Year (2010-11)  
1st Subsequent Year (2011-12)  
2nd Subsequent Year (2012-13)

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

337,285,841.00	340,253,612.00
321,940,914.00	321,470,000.00
341,262,547.00	340,500,000.00

- 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)

207,126,267.00	207,126,267.00
285,530,000.00	255,900,000.00
304,000,000.00	280,500,000.00

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

35,056	35,056
35,898	35,898
36,761	36,763

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4, as applicable.

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

Yes

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

Yes

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

Yes

### 2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim
500,154,646.00	503,369,544.00
0.00	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)

First Interim (Form 01CSI, Item S7B)	Second Interim
1,021,624,342.00	1,013,211,733.00
1,093,276,174.00	1,082,000,000.00
1,101,347,807.00	1,065,900,000.00

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

1,021,624,342.00	1,013,211,733.00
1,093,276,174.00	1,082,000,000.00
1,101,347,807.00	1,065,900,000.00

### 4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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				

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(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 First Interim Projections**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

If Yes, skip to section S8C.

If No, continue with section S8B.

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				

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

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?

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(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 First Interim**

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

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


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**Classified (Non-management) Step and Column Adjustments**

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

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




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

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

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

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

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				

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

### Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

### 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.

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## 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?

No

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

Yes

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

No

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

No

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

Comments:  
(optional)

End of School District Second Interim Criteria and Standards Review