


INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Office of the Superintendent

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

DATE: November 28, 2011

FROM: Megan K. Reilly 
Chief Financial Officer

SUBJECT: Materials for Board Item 118-11/12 – December 13, 2011
First Interim Report for Fiscal Year 2011-12

The First Interim Financial Report is the first of three reports of projected revenues, expenditures, and cash balances for fiscal year 2011-12. The report also contains a multi-year financial projection through 2012-13. The District will be able to meet its financial obligations for 2011-12. The Board is requested to self-certify qualified, which means that, in light of out-year deficits, the District may not be able meet its financial obligations for 2012-13 and 2013-14.

The report must include revenue, expenditure, and cash balance information through October 31, 2011. The process required to prepare this report is lengthy and requires the compilation of all of the District's financial information and in-depth analysis of data. As a result, the report and accompanying informative will be submitted to the Board after the regular submission date. The documents will be delivered to you by December 8, 2011.

In order to assist you through the materials, we will be happy to meet with you prior to the board meeting.

c: Michelle King
David Holmquist
Enrique Boull't
Jaime Aquino
Jefferson Crain
Yumi Takahashi

Los Angeles Unified School District
Inter-Office Correspondence
Office of the Superintendent

TO: Members, Board of Education

DATE: December 8, 2011

FROM: John Deasy, Superintendent

SUBJECT: FIRST INTERIM AND FISCAL STABILIZATION PLAN

Today, you are receiving our First Interim Financial Report which includes the 2012-13 Fiscal Stabilization Plan. As you have heard me say time and time again, the State of California is providing a pathetically low level of support. Our plea to the State of California is not for more money, but to give us the funding that is owed to our students. At the bare minimum, they need to stop cutting public education.

As indicated by the recent report provided by the California Budget Project, California now ranks near the bottom in every measure for K-12 spending per student. This level of funding is simply immoral, as demonstrated by the following ratios:

- Students per teacher ratio (50th in the country)
- Students per counselor ratio (49th in the country)
- Students per librarian ratio (50th in the country)
- Students per administrator ratio (46th in the country)

As you review this Report, please note that the 2011-12 balances are in line with the projected revenues and expenditures presented last September. However, the State's economic forecast is not good. It is all but certain that the Governor will be forced to pull the State budget triggers on December 15. If all the triggers are pulled from the enacted State budget, the estimated impact on LAUSD is \$188.8 million. Of this amount, \$38 million is for Home to School transportation.

It is ludicrous to think we will no longer provide transportation for our Special Education students and our students who participate in the Integration program, starting January 1st.

I can assure you and our parents that I will work diligently to preserve stability in our schools by minimizing the impact of mid-year cuts. This will mean our 2012-13 deficit will be that much worse but the Los Angeles Unified School District will not leave children on the sidewalks. Instead, I will be recommending to the Board that we seek legal action against the State for cutting federally mandated transportation services to our Special Education and Magnet students.

Due to the State's fiscal crisis, the 2012-13 deficit is projected to be \$532 million. As you will see in the 2012-13 Fiscal Stabilization Plan, the reductions required are unthinkable. These cuts are ugly and heart-breaking. We would be forced to increase elementary class sizes, as well as eliminate our Adult Education program and our School Readiness Language Development Program (SRLDP). In protecting K-12 as much as possible, we would be forced to impact the youngest and oldest students we serve. These are just some of the drastic cuts the District will be forced to make if we don't receive additional sustained levels of funding.

Unlike our state universities, we do not raise tuition to address our deficits. We accept all students who walk through our doors, free of charge. We educate them and work to prepare them to be college and career-ready. This will always be our mission despite our funding challenges.

As you have read in the newspapers, there are several proposals for revenue initiatives to be placed on the November ballot. We need to urge our parents and communities to become educated about these initiatives. Without additional revenues, our students will be severely impacted. In addition, we need to realize that ballot initiatives in November will be too late for our students if the State proposes cuts that must be implemented by July 1.

The State of California must realize we can no longer cut our way out of this problem. Our children deserve a better solution for their future.

In closing, I know that it is very difficult to read the Fiscal Stabilization Plan for the first time. I expect that you will be as angry and disgusted as I was the first time I read the numbers. Without a shadow of a doubt, this plan highlights the fact that we cannot cut anymore. I am asking that we comply with the State law and County Office of Education requirements by certifying the First Interim as qualified and submitting this multi-option Fiscal Stabilization Plan realizing that we have a few months to work on finding better solutions.

We must find ways at the state and local levels to invest in our schools. The First Interim certification and the submission of the Fiscal Stabilization Plan is only the beginning of the real work ahead of us. I encourage you to join me in continuing the fight to protect our students.

c: Michelle King
Dave Holmquist
Jefferson Crain
Megan Reilly

Matt Hill
Yumi Takahashi
Tony Atienza



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Report Number:	118-11/12
Date:	December 13, 2011
Subject:	2011-12 First Interim Report and Fiscal Stabilization Plan
Responsible Staff:	
Name	Megan Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

BOARD REPORT

Action Proposed: The Board is requested to adopt a qualified certification of financial condition based on the 2011-12 First Interim Financial Report (enclosed herewith as attachment "A") and a Fiscal Stabilization Plan (Attachment "B"). A qualified certification signifies that the District, based on current projections, may not be able to meet its financial obligations for the current or two subsequent fiscal years.

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

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

In addition, the Los Angeles County Office of Education (LACOE) requests that the Board adopt a fiscal stabilization plan with the First Interim Report due by December 15, 2011, that:



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

- weighs the use of one-time resources and its impact on subsequent fiscal years,
- addresses deficit spending and declining enrollment,
- restores and maintains the District's required minimum reserve level for 2012-13 and 2013-14, and
- incorporates the new principal apportionment deferrals contained in the Governor's Adopted Budget.

As indicated by LACOE, any board action on a proposed collective bargaining agreement must meet the public disclosure requirements Government Code Section 3547.5, and the California Code of Regulations Title V, Section 15449.

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

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

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

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

A district with a qualified or negative certification at the first interim period may not, in that fiscal year or the next fiscal year, issue non-voter approved debt unless the County Superintendent determines that the District can make repayment. 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.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Policy Implications: Certification of the District's 2011-12 First Interim Financial Report will comply with Education Code and LACOE requirements.

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

Issues and Analysis: None

Attachments:

☒ **Informative**

☐ **Desegregation
Impact Statement**



LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report

Respectfully submitted,

APPROVED BY:

DR. JOHN E. DEASY
Superintendent

MICHELLE KING
Senior Deputy Superintendent
School Operations

REVIEWED BY:

DAVID HOLMQUIST
General Counsel

☒ Approved as to form.

TONY ATIENZA
Director of Budget Services and
Financial Planning (Interim)

☒ Approved as to budget impact statement.

APPROVED &
PRESENTED BY:

Megan Reilly
Chief Financial Officer
Office of the Chief Financial Officer

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

INFORMATIVE

DATE: December 8, 2011

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

FROM: Megan K. Reilly
Chief Financial Officer

SUBJECT: 2011-12 FIRST INTERIM FINANCIAL REPORT

The Board is requested to approve the 2011-12 First Interim Financial Report ("Report"), which is to be submitted to the Los Angeles County Office of Education (LACOE) by December 15, 2011 under Education Code sections 42130 and 42131. The Report contains revenue, expenditure, and cash projections for the current fiscal year for the General Fund and funds impacting the General Fund. The Board is requested to certify the District's financial condition as Qualified, meaning the District may not be able to meet its financial obligations for 2011-12 and the two out-years. Contained in the Report is a multi-year projection and fiscal stabilization plan for 2012-13.

I. MAJOR HIGHLIGHTS

- The District will be able to meet its financial commitments in 2011-12 and meet the 5% General Fund ending balance requirement set forth in the District's Budget and Finance Policy.
- The projected unassigned/unappropriated ending balance has increased \$2.5 million, from \$15.6 million to \$18.1 million. All of the unassigned ending balance has been assumed to support expenditures for 2012-13.
- The General fund cash balance is projected to be \$27.4 million at the end of 2011-12. Inter-fund borrowing will be necessary if the reduction triggers in the State Budget are enacted.
- The out-years show cumulative deficits for 2012-13 and 2013-14 of negative \$532.0 million and negative \$1,051.0 million, respectively. A fiscal stabilization plan for 2012-13 is attached.

Minimal Increase in 2011-12 Projected Revenues - There was a \$4.6 million increase in projected revenues from budgeted revenues. A factor in this revenue increase is Federal Early Retirement Reimbursement Program funding of \$7.4 million, a reimbursement for districts that have covered benefits costs for retirees between the ages of 55-64. This increase is offset by reductions in revenue limit sources of \$4.7 million resulting from lower than anticipated ADA.

Lower 2011-12 Expenditures - Projected expenditures are lower than budgeted expenditures by \$49.8 million. Components of this decrease are the contribution of \$47.5 million to the District's unfunded Other Post Employment Benefits (OPEB) liability, \$22.1 million of fire damage remediation, and \$14 million of per pupil discretionary funding. The unexpended funds for the above items do not positively impact the District's unassigned fund balance, as they are reserved for their intended purposes in the assigned ending balance. Higher expenditures could be found in unrestricted support to the Title I program of \$25.3 million, as carryover and revenue were not adequate to cover budgeted expenditures in the program.

Lower Contributions/Transfers - The projected General Fund contributions to restricted programs and transfers out was reduced by \$41.2 million. The contribution to Special Education was reduced by \$89.9 million, components of which are lower than budgeted direct support costs and increases in expenditure transfers to the Federal Jobs Bill. This was offset by higher than budgeted inter-fund transfers to the Cafeteria Fund and Child Development Fund (\$14.7 million and \$4.5 million, respectively), and the transfer of the \$7.4 million Federal Early Retirement Reimbursement Program funding to the Health and Welfare Fund. The indirect cost was also lower by \$18.3 than the budget because of the lower expenditures in categorical programs.

Higher Assigned Ending Balance – The components of the ending balance are nonspendable balances, restricted balances, assigned balances, reserve for economic uncertainties, and unassigned/unappropriated funds. The projected total unrestricted and restricted ending balance was higher than budgeted by \$95.6 million. All but \$2.5 million are reserved, assigned or nonspendable balances. The \$2.5 million has been factored in the 2012-13 budget.

Components of Ending Balance (in millions)			
Unrestricted General Fund			
Fiscal Year 2011-12			
	Modified Budget	First Interim	Variance
Nonspendable	\$9.4	\$9.5	\$0.1
Assigned	375.3	468.3	93.0
Unassigned-Reserve for Economic Uncertainties	65.4	65.4	0.0
Unassigned/Unappropriated	15.6	18.1	2.5
2011-12 Ending Balance	<u>\$465.7</u>	<u>\$561.3</u>	<u>\$95.6</u>

- Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, per pupil school discretionary accounts, school determined needs funds, new school opening funds, funds reserved for fire damage, reserve for funding the District's OPEB liability. The Assigned fund balance (i.e., carryovers) at First Interim is higher than the budgeted by \$93.0 million.
- Unassigned (Undesignated) Ending Balance: The unassigned ending balance at First Interim is \$2.5 million higher than budgeted. This has been factored into the cumulative ending balances discussed in reference to out-year balances.

Reduction to 2011-12 projected cash balance

The District's projected cash balance for the General Fund has been reduced from \$161.8 million to \$27.4 million. This is the net of a positive \$149.1 million restricted cash balance and negative \$121.7 unrestricted cash balance. This reduction in projection is due to updated information on cash receipts and disbursements and further review of one-time versus ongoing receipts. Should the state revenue triggers be enacted, General Fund cash balance would be reduced by approximately \$188.8 million, putting total General Fund cash into a negative position. If the General Fund cash balance becomes negative, the District will have to borrow from its other funds with positive cash balances in order cover its cash needs.

II. 2012-13 AND 2013-14 UNRESTRICTED GENERAL FUND

The First Interim projection results in deficits of \$532 million and \$1,051 million for 2012-13 and 2013-14, respectively. The higher beginning balance of \$18.1 million and a slight increase in revenue is mostly offset by new and/or additional expenditures.

- **Increased Revenues** – Affecting the bottom line revenues is a slight net increase in revenue of \$6.2 million in 2012-13 and a net decrease in revenue of \$7.4 million in 2013-14. This is mostly due to the increase in revenue limit due to enrollment changes, offset by a decrease in other state revenues.
- **Increased Expenditures** - Unrestricted expenditures have increased by \$71.1 million and \$136.8 million in 2012-13 and 2013-14, respectively. There is an increase in salary of \$11.7 million, mostly attributable to ongoing clerical staff restorations of \$7.3 million; and an increase in the school site supervision allocation of \$3.0 million. The employee benefit costs also show an increase of \$38.4 million and \$103.0 million in 2012-13 and 2013-14, respectively. This is due to an increase in health and welfare cost contributions and PERS rate changes.
- **Increased Contributions/Transfers Out** - Special Education support decreased by \$4.1 million in 2012-13 and 2013-14. This decrease is offset by increases in the inter-fund transfer to the Cafeteria Fund of \$11.0 million and \$21.4 million for 2012-13 and 2013-14, respectively. The 2011-12 estimated transfers are also affected by an ongoing increase in Child Development Fund subsidy of \$5.2 million.
- **Released Prior Year Deferrals** – Revenue associated with cash deferrals in 2011-12 and 2012-13 (\$334 million and \$333 million) is used to support expenditures in 2012-13 and 2013-14.
- **Anticipated State Trigger** – The 2012-13 estimated budget deficit assumes that the reduction trigger of \$188.8 million will be enacted only on a one-time basis in 2011-12. This reduction estimate is based on a revenue limit and 50% reduction home to school transportation revenue decrease.

It is important to note that there is still a great uncertainty regarding the 2011-12 forecast and the out-year revenue projections due to the trigger language included in the State adopted budget. The Legislative Analyst Office (LAO) report estimates that the State general fund will have a \$3 billion deficit at the end of 2011-12 and will have an operating deficit of \$10 billion for 2012-13. Accordingly, the LAO is projecting that the State will

Members, Board of Education
Dr. John E. Deasy, Superintendent
December 8, 2011
2011-12 FIRST INTERIM FINANCIAL REPORT
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need to address a \$13 billion budget deficit between now and the time that the State adopts a budget for 2012-13. The forecast also assumes that most of the trigger cuts are implemented in 2011-12 and remain in effect through the rest of their forecast period. There is also uncertainty around the availability and use of revenue limit funds that are to come from Redevelopment Agencies and the likelihood or impact of the Governor's recently proposed \$7 billion November 2012 ballot initiative. In light of these significant uncertainties the District is not currently recognizing any of the out years cost of living adjustments (COLA).

In its 2011-12 Final Budget review letter, LACOE requested that the District submit a list of options the Board will consider implementing as part of its fiscal stabilization plan for 2012-13 and 2013-14 as part of the 2011-12 First Interim report.

Attached is a list of proposed balancing alternatives. Attachment B-1 is a chart that describes the various alternatives that the District has to balance the projected deficit for 2012-13. Attachment B-2 is a list of balancing solutions in the event that the District is unsuccessful in pursuing the first two alternatives.

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

c: Michelle King
Dave Holmquist
Jefferson Crain

Matt Hill
Yumi Takahashi
Tony Atienza

2012-13 Fiscal Stabilization Plan – Options

Los Angeles Unified School District's 2012-13 Budget Balancing Plan	NEW ONGOING SUSTAINABLE REVENUE SOURCE*	NO NEW ONGOING SUSTAINABLE REVENUE SOURCE BUT WITH SHARED COMMITMENTS	NO NEW ONGOING SUSTAINABLE REVENUE SOURCE AND NO SHARED COMMITMENTS EQUALS "FULL CRISIS"
	\$532 MILLION	\$532 MILLION	\$532 MILLION
	CURRENT DEFICIT		
	BALANCING REDUCTIONS		
	\$0	\$362.7 MILLION*	\$532 MILLION Reductions in Attachment B**
RESTORATIONS	\$532 MILLION Restoration of services and programs to students.	\$169.3 MILLION District programs and services closest to the classrooms and schools depending upon the amount	\$0

*The District has an ongoing operating deficit due to declining enrollment and other factors. In order to eliminate the ongoing operating deficit, the District will have to reduce expenditures by \$362.7 million unless an ongoing sustainable revenue can be found.

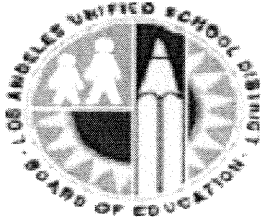
** Grave consequences will be on-going for programs into 2013-14 and further.

FY 2012-13 FISCAL STABILIZATION PLAN

Projected 2012-13 deficit as of First Interim

\$ 532

Item	Estimated 2012-13 Amount (in millions)*	Estimated Reduction Amount (in millions)*	Certificated FTE 5,400.1	Classified FTE 2,602.6	Total FTE 8,002.7	Notes
Operational Personnel Reduction	\$ -	\$ -	641.0	41.0	682.0	Reductions mostly due to enrollment decline.
Salary Overpayment	\$ 3.	\$ 1.5	-	-	-	
Personnel With Pending Cases	\$ 12.3	\$ 1.2	14.0	-	14.0	Reductions due to efforts designed to be more judicious in placing employees and expediting the investigations plus aggressive disposition of the cases.
Teacher Credentialing Block Grant	\$ 4.1	\$ 2.1	-	-	-	
National Board Certifications-Differentials	\$ 10.	\$ 10.	-	-	-	Differentials to be covered with appropriate categorical funding
Digital High School Technology Grant	\$ 0.	\$ 0.	-	-	-	Prior Year carryover based on 1P
Supplementary Programs: Specialized Secondary	\$ 0.	\$ 0.	-	-	-	Prior Year carryover based on 1P
Physical Education Teacher Incentive Grants	\$ 4.4	\$ 2.9	-	-	-	This includes new revenues and portion of the prior year carryover. The remaining carryover will be used to run the program in 2012-13.
SLC Auxiliary Lead Teachers	\$ 5.1	\$ 5.1	56.0	-	56.0	Schools will individually fund the auxiliary periods.
Central Office		\$ 25.	-	-	-	To be determined
Science Centers	\$ 0.6	\$ 0.6	10.0	-	10.0	
Academic Decathlon	\$ 0.8	\$ 0.8	1.0	-	1.0	
Afterschool Youth Services Programs	\$ 6.9	\$ 6.9	-	322.0	322.0	
Non-Title 1 School Discretionary	\$ 3.3	\$ 3.3	24.9	14.9	39.8	Allocation of \$85,000 to Non-Title I school.
Magnet Schools	\$ 14.8	\$ 1.7	-	-	-	Discretionary funds to magnet schools/centers.
Cafeteria Support	\$ 47.8	\$ 36.5	-	996.0	996.0	Reduce general fund support from \$47.8 to \$11.3 million
Transportation	\$ 104.8	\$ 34.9	-	273.0	273.0	Includes Unrestricted and Home to School-Regular
Adult Education Programs	\$ 139.5	\$ 139.5	1,242.9	297.0	1,539.9	Possible loss of grant and capital funding.
Regional Occupancy Center Program	\$ 57.	\$ 43.3	278.7	204.0	482.7	
Activity Differential	\$ 1.1	\$ 0.1	-	-	-	Allocations will be at \$3 for G6-8 and \$4 for G9-12. This represents a \$0.50 reduction at G6 to G12.
School Determined Needs	\$ 0.9	\$ 0.9	-	-	-	Prior Year carryover based on 1P
Ongoing & Major Maintenance	\$ 110.6	\$ 16.9	-	109.0	109.0	Consolidation of Maintenance Units to further reduce supervisory and overhead requirements, reductions in journeyman (trades), and gardeners.
Early Childhood Education	\$ 19.5	\$ 18.1	98.3	162.6	260.9	Elimination of general fund support to Early Childhood Education
School Readiness Language Development Program (SRLDP)	\$ 45.4	\$ 45.4	784.1	41.3	825.4	Includes clerical and TPA allocation attributable to SRLDP enrollment
Options Program	\$ 37.8	\$ 28.3	191.2	99.3	290.4	Closure and/or consolidation of option sites.
Mileage	\$ 1.2	\$ 0.6	-	-	-	
Librarians	\$ 7.3	\$ 5.2	-	-	-	
Psychologists	\$ 3.9	\$ 0.4	-	-	-	Z time for psychologist
Financial Managers	\$ 8.7	\$ 2.7	-	42.5	42.5	Pairing of financial managers for middle schools.
Arts Program	\$ 18.6	\$ 14.	150.0	-	150.0	Reversal of restoration and reduce number of days of arts instruction provided at elementary schools.
Nurses	\$ 16.2	\$ 4.2	44.0	-	44.0	Redesigned of the nursing allocation model from by type of schools to enrollment based allocation.
Athletics	\$ 7.4	\$ 0.7	-	-	-	Reduce athletic directors auxiliary period from 2 to 1.
Gifted Program	\$ 4.9	\$ 2.4	-	-	-	Includes elimination of 2nd grade OLSAT and the per pupil allocation of \$15 used to purchase coordinator differentials, sub days and IMA.
Teachers - Increase K-3 class size from 24:1 to 30:1	\$ 715.9	\$ 63.3	1,583.0	-	1,583.0	
Teachers - Increase Grade 4-5 (6) class size by 3	\$ 280.8	\$ 20.4	281.0	-	281.0	
Office of Civil Rights Settlement		\$ (6.)	-	-	-	Unrestricted portion of cost of implementing the office of civil right settlement.
Local School Stabilization and Empowerment initiative		\$ (1.1)	-	-	-	Cost of the 4 members of a six-member committee and cost of training materials.
Total Balancing Solutions		\$ 532	5,400	2,603	8,003	



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

**2011-12
FIRST
INTERIM
FINANCIAL
REPORT**

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

Signed: [Signature]
District Superintendent or Designee

Date: 12-13-11

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: _____

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

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

 X QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Yumi Takahashi

Telephone: (213) 241-7889

Title: Controller

E-mail: yumi.takahashi@lausd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X X	X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

First Interim Financial Report
FY 2011 -2012

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2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,007,909,612.00	2,993,159,024.00	306,313,220.81	2,991,433,036.00	(1,725,988.00)	-0.1%
2) Federal Revenue		8100-8299	935,170,769.00	959,446,090.00	98,669,778.47	831,089,792.00	(128,356,298.00)	-13.4%
3) Other State Revenue		8300-8599	2,036,838,255.00	1,908,435,934.00	373,200,246.10	1,890,474,812.00	(17,961,122.00)	-0.9%
4) Other Local Revenue		8600-8799	124,142,594.00	138,876,708.00	27,623,679.24	126,689,530.00	(12,187,178.00)	-8.8%
5) TOTAL, REVENUES			6,104,061,230.00	5,999,917,756.00	805,806,924.62	5,839,687,170.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,689,305,447.00	2,708,621,427.00	889,898,765.36	2,665,328,536.00	43,292,891.00	1.6%
2) Classified Salaries		2000-2999	794,817,844.00	808,114,012.00	242,450,941.33	800,570,394.00	7,543,618.00	0.9%
3) Employee Benefits		3000-3999	1,412,838,453.00	1,415,325,047.00	435,428,276.51	1,357,746,619.00	57,578,428.00	4.1%
4) Books and Supplies		4000-4999	365,440,120.00	323,889,025.00	40,516,801.69	256,404,993.00	67,484,032.00	20.8%
5) Services and Other Operating Expenditures		5000-5999	810,794,511.00	820,873,823.00	118,701,284.05	759,934,005.00	60,939,818.00	7.4%
6) Capital Outlay		6000-6999	43,882,326.00	84,858,375.00	9,225,934.43	48,184,658.00	36,673,717.00	43.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,580,778.00	5,583,307.00	14,528.07	2,032,540.00	3,550,767.00	63.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(26,602,577.00)	(26,802,568.00)	(46,993.53)	(26,281,795.00)	(520,773.00)	1.9%
9) TOTAL, EXPENDITURES			6,096,056,902.00	6,140,462,448.00	1,736,189,537.91	5,863,919,950.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,004,328.00	(140,544,692.00)	(930,382,613.29)	(24,232,780.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	143,990.00	6,782,292.00	6,782,292.00	New
b) Transfers Out		7600-7629	213,618,597.00	103,050,007.00	14,364,387.83	128,484,245.00	(25,434,238.00)	-24.7%
2) Other Sources/Uses								
a) Sources		8930-8979	18,910,000.00	18,910,000.00	10,650.21	18,910,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(194,708,597.00)	(84,140,007.00)	(14,209,747.62)	(102,791,953.00)		

2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(186,704,269.00)	(224,684,699.00)	(944,592,360.91)	(127,024,733.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	899,563,752.36	899,563,752.36		899,563,752.36	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)			899,563,752.36	899,563,752.36		899,563,752.36		
d) Other Restatements		9795	(70,919,153.67)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			828,644,598.69	899,563,752.36		899,563,752.36		
2) Ending Balance, June 30 (E + F1e)			641,940,329.69	674,879,053.36		772,539,019.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,802,437.00	2,892,678.00		2,892,678.00		
Stores		9712	7,968,092.00	7,523,641.00		7,523,641.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	167,395,635.00	208,196,790.00		210,288,151.64		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	398,398,385.69	375,263,986.65		468,322,938.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	0.00	15,626,177.71		18,135,829.86		

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REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,159,818,122.00	2,170,711,590.00	250,890,410.00	2,187,159,387.00	16,447,797.00	0.8%
Charter Schools General Purpose Entitlement - State Aid		8015	65,447,642.00	49,556,547.00	9,756,802.00	50,314,663.00	758,116.00	1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,355,097.00	7,362,167.00	0.00	7,362,167.00	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	73,942.00	5,500,887.00	5,227,482.03	5,500,887.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	747,497,676.00	732,367,734.00	0.00	747,015,089.00	14,647,355.00	2.0%
Unsecured Roll Taxes		8042	37,800,503.00	32,613,291.00	25,106,177.41	32,613,291.00	0.00	0.0%
Prior Years' Taxes		8043	58,672,373.00	58,186,778.00	35,741,444.99	63,449,317.00	5,262,539.00	9.0%
Supplemental Taxes		8044	12,058,891.00	8,823,237.00	1,192,696.48	9,176,166.00	352,929.00	4.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,219,684.00	29,419,208.00	2,697,741.59	(14,117,789.00)	(43,536,997.00)	-148.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,000,000.00	3,000,000.00	2,615,675.25	3,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	86,542.85	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	10,670.00	0.00	0.00	10,670.00	10,670.00	New
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(5,335.00)	0.00	0.00	(5,335.00)	(5,335.00)	New
Subtotal, Revenue Limit Sources			3,112,949,265.00	3,097,541,439.00	333,314,972.60	3,091,478,513.00	(6,062,926.00)	-0.2%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(181,116,786.00)	(170,359,525.00)	(51,186,409.00)	(173,302,445.00)	(2,942,920.00)	1.7%
Continuation Education ADA Transfer	2200	8091	18,392,643.00	18,392,643.00	5,149,940.00	20,165,839.00	1,773,196.00	9.6%
Community Day Schools Transfer	2430	8091	7,895,149.00	0.00	2,684,351.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	154,828,994.00	151,966,882.00	43,352,118.00	153,136,606.00	1,169,724.00	0.8%
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	7,161,050.00	6,583,332.00	157,700.00	5,453,199.00	(1,130,133.00)	-17.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(112,200,703.00)	(110,965,747.00)	(27,159,451.79)	(105,498,676.00)	5,467,071.00	-4.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,007,909,612.00	2,993,159,024.00	306,313,220.81	2,991,433,036.00	(1,725,988.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	131,048,691.00	137,175,914.00	0.00	137,175,914.00	0.00	0.0%
Special Education Discretionary Grants		8182	22,034,470.00	27,146,985.00	2,969,653.61	22,864,989.00	(4,281,996.00)	-15.8%
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	703,395.00	2,130,414.00	0.00	1,027,863.00	(1,102,551.00)	-51.8%
Interagency Contracts Between LEAs		8285	1,490,743.00	2,120,879.00	33,794.13	1,823,687.00	(297,192.00)	-14.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	651,992,317.00	644,407,815.00	86,632,848.81	571,587,468.00	(72,820,347.00)	-11.3%

2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

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Vocational and Applied Technology Education	3500-3699	8290	6,444,147.00	6,645,731.00	500,289.71	6,163,085.00	(482,646.00)	-7.3%
Safe and Drug Free Schools	3700-3799	8290	130,804.00	80,600.00	77,922.73	80,600.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	121,326,202.00	139,737,752.00	8,455,269.48	90,366,186.00	(49,371,566.00)	-35.3%
TOTAL, FEDERAL REVENUE			935,170,769.00	959,446,090.00	98,669,778.47	831,089,792.00	(128,356,298.00)	-13.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	346,409.00	0.00	27,086.00	350,194.00	350,194.00	New
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	2,350,000.00	2,350,000.00	178,768.00	1,706,245.00	(643,755.00)	-27.4%
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	362,966,664.00	361,660,678.00	45,081,250.00	362,016,799.00	356,121.00	0.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,158,972.00	35,584,754.00	9,933,212.00	35,475,758.00	(108,996.00)	-0.3%
Economic Impact Aid	7090-7091	8311	130,616,068.00	130,243,567.00	27,187,096.10	129,146,266.00	(1,097,301.00)	-0.8%
Spec. Ed. Transportation	7240	8311	40,156,176.00	40,267,337.00	11,240,320.00	40,143,998.00	(123,339.00)	-0.3%
All Other State Apportionments - Current Year	All Other	8311	125,128,367.00	120,664,317.00	262,719.00	5,596,853.00	(115,067,464.00)	-95.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	438,835.00	0.00	0.00	(438,835.00)	-100.0%
Year Round School Incentive		8425	14,122,290.00	14,122,290.00	14,229,017.40	14,229,017.00	106,727.00	0.8%
Class Size Reduction, K-3		8434	155,003,688.00	155,003,688.00	38,873,819.00	154,318,248.00	(685,440.00)	-0.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	85,302,412.00	85,435,153.00	49,244,919.61	85,618,381.00	183,228.00	0.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	31,612.00	51,752.00	50,801.60	51,751.00	(1.00)	0.0%
Healthy Start	6240	8590	691,452.00	733,573.00	438,938.23	279,869.00	(453,704.00)	-61.8%
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	183,498.00	645,813.00	645,813.00	New
Quality Education Investment Act	7400	8590	119,596,900.00	119,596,900.00	0.00	119,596,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	964,367,245.00	842,283,090.00	176,268,801.16	941,298,720.00	99,015,630.00	11.8%
TOTAL, OTHER STATE REVENUE			2,036,838,255.00	1,908,435,934.00	373,200,246.10	1,890,474,812.00	(17,961,122.00)	-0.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
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%

2011-12 First Interim
General Fund
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19 64733 0000000
Form 011

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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	375,000.00	375,000.00	169,192.54	375,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Leases and Rentals		8650	9,890,000.00	9,890,000.00	3,703,832.23	10,234,488.00	344,488.00	3.5%
Interest		8660	20,702,000.00	20,702,000.00	2,589,868.90	19,714,951.00	(987,049.00)	-4.8%
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	0.00	145,952.00	0.00	0.0%
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	5,000.00	5,000.00	5,000.00	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	19,746,934.00	19,746,934.00	4,675,470.20	24,795,443.00	5,048,509.00	25.6%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	5,335.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	72,989,009.00	87,723,458.00	16,480,315.37	71,130,332.00	(16,593,126.00)	-18.9%
Tuition		8710	248,364.00	248,364.00	0.00	248,364.00	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			124,142,594.00	138,876,708.00	27,623,679.24	126,689,530.00	(12,187,178.00)	-8.8%
TOTAL, REVENUES			6,104,061,230.00	5,999,917,756.00	805,806,924.62	5,839,687,170.00	(160,230,586.00)	-2.7%

2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,131,412,759.00	2,122,504,478.00	702,766,554.32	2,081,697,588.00	40,806,890.00	1.9%
Certificated Pupil Support Salaries		1200	205,350,947.00	211,641,413.00	71,821,014.95	212,301,854.00	(660,441.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	254,359,311.00	264,025,540.00	75,643,139.19	254,333,294.00	9,692,246.00	3.7%
Other Certificated Salaries		1900	98,182,430.00	110,449,996.00	39,668,056.90	116,995,800.00	(6,545,804.00)	-5.9%
TOTAL, CERTIFICATED SALARIES			2,689,305,447.00	2,708,621,427.00	889,898,765.36	2,665,328,536.00	43,292,891.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	220,090,451.00	212,361,443.00	47,750,481.20	219,584,300.00	(7,222,857.00)	-3.4%
Classified Support Salaries		2200	259,777,258.00	257,918,685.00	92,481,429.69	270,486,693.00	(12,568,008.00)	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	18,689,452.00	20,927,977.00	6,719,066.77	20,057,982.00	869,995.00	4.2%
Clerical, Technical and Office Salaries		2400	209,965,156.00	225,138,284.00	74,006,737.61	210,261,886.00	14,876,398.00	6.6%
Other Classified Salaries		2900	86,295,527.00	91,767,623.00	21,493,226.06	80,179,533.00	11,588,090.00	12.6%
TOTAL, CLASSIFIED SALARIES			794,817,844.00	808,114,012.00	242,450,941.33	800,570,394.00	7,543,618.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	211,810,400.00	214,109,724.00	71,448,550.71	215,809,065.00	(1,699,341.00)	-0.8%
PERS		3201-3202	94,146,521.00	94,194,802.00	26,874,733.02	94,816,838.00	(622,036.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	100,762,244.00	103,388,512.00	28,140,237.55	95,338,711.00	8,049,801.00	7.8%
Health and Welfare Benefits		3401-3402	575,805,684.00	581,624,255.00	176,079,266.08	562,126,526.00	19,497,729.00	3.4%
Unemployment Insurance		3501-3502	61,291,889.00	62,416,579.00	17,775,110.04	57,965,629.00	4,450,950.00	7.1%
Workers' Compensation		3601-3602	62,334,350.00	63,446,665.00	20,034,044.84	61,552,201.00	1,894,464.00	3.0%
OPEB, Allocated		3701-3702	288,399,558.00	278,388,592.00	79,325,219.51	254,251,166.00	24,137,426.00	8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,608,913.00	5,077,024.00	150,000.00	3,056,415.00	2,020,609.00	39.8%
Other Employee Benefits		3901-3902	12,678,894.00	12,678,894.00	15,601,114.76	12,830,068.00	(151,174.00)	-1.2%
TOTAL, EMPLOYEE BENEFITS			1,412,838,453.00	1,415,325,047.00	435,428,276.51	1,357,746,619.00	57,578,428.00	4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	51,354,077.00	46,412,087.00	(20,440,991.55)	68,468,031.00	(22,055,944.00)	-47.5%
Books and Other Reference Materials		4200	1,999,442.00	2,494,388.00	71,357.39	607,860.00	1,886,528.00	75.6%
Materials and Supplies		4300	297,177,906.00	243,430,475.00	46,834,403.38	158,448,477.00	84,981,998.00	34.9%
Noncapitalized Equipment		4400	14,453,736.00	30,881,202.00	13,926,864.53	28,516,254.00	2,364,948.00	7.7%
Food		4700	454,959.00	670,873.00	125,167.94	364,371.00	306,502.00	45.7%
TOTAL, BOOKS AND SUPPLIES			365,440,120.00	323,889,025.00	40,516,801.69	256,404,993.00	67,484,032.00	20.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	83,719,990.00	88,422,501.00	25,692,830.72	313,167,859.00	(224,745,358.00)	-254.2%
Travel and Conferences		5200	8,515,916.00	9,362,080.00	3,324,031.14	5,826,092.00	3,536,988.00	37.8%
Dues and Memberships		5300	445,942.00	429,564.00	272,829.89	596,850.00	(167,286.00)	-38.9%
Insurance		5400-5450	29,377,373.00	29,377,663.00	7,209,128.00	30,548,854.00	(1,171,191.00)	-4.0%
Operations and Housekeeping Services		5500	110,321,108.00	110,351,108.00	19,261,397.13	108,664,474.00	1,686,634.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,619,375.00	60,088,322.00	12,041,571.05	41,661,933.00	18,426,389.00	30.7%
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	499,817,314.00	500,141,711.00	43,983,516.19	238,107,539.00	262,034,172.00	52.4%
Communications		5900	21,977,493.00	22,700,874.00	6,915,979.93	21,360,404.00	1,340,470.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			810,794,511.00	820,873,823.00	118,701,284.05	759,934,005.00	60,939,818.00	7.4%

2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	399,000.00	399,000.00	0.00	0.00	399,000.00	100.0%
Land Improvements		6170	71,000.00	124,649.00	177,875.49	989,506.00	(864,857.00)	-693.8%
Buildings and Improvements of Buildings		6200	21,500,949.00	31,945,460.00	3,376,470.26	15,291,901.00	16,653,559.00	52.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	12,345,000.00	26,589,236.00	2,834,167.61	9,281,968.00	17,307,268.00	65.1%
Equipment		6400	1,929,970.00	17,469,996.00	2,412,058.68	17,323,547.00	146,449.00	0.8%
Equipment Replacement		6500	7,636,407.00	8,330,034.00	425,362.39	5,297,736.00	3,032,298.00	36.4%
TOTAL, CAPITAL OUTLAY			43,882,326.00	84,858,375.00	9,225,934.43	48,184,658.00	36,673,717.00	43.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	14,528.07	194,455.00	456,011.00	70.1%
Tuition, Excess Costs, and/or Deficit 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	198,000.00	186,487.00	48.5%
Other Debt Service - Principal		7439	4,545,825.00	4,548,354.00	0.00	1,640,085.00	2,908,269.00	63.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,580,778.00	5,583,307.00	14,528.07	2,032,540.00	3,550,767.00	63.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(26,602,577.00)	(26,802,568.00)	(46,993.53)	(26,281,795.00)	(520,773.00)	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(26,602,577.00)	(26,802,568.00)	(46,993.53)	(26,281,795.00)	(520,773.00)	1.9%
TOTAL, EXPENDITURES			6,096,056,902.00	6,140,462,448.00	1,736,189,537.91	5,863,919,950.00	276,542,498.00	4.5%

2011-12 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.00	0.00	143,990.00	6,782,292.00	6,782,292.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	143,990.00	6,782,292.00	6,782,292.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	14,946,604.00	17,746,604.00	0.00	22,233,602.00	(4,486,998.00)	-25.3%
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	18,656,371.00	37,343,054.00	0.00	52,070,837.00	(14,727,783.00)	-39.4%
Other Authorized Interfund Transfers Out		7619	180,015,622.00	47,960,349.00	14,364,387.83	54,179,806.00	(6,219,457.00)	-13.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			213,618,597.00	103,050,007.00	14,364,387.83	128,484,245.00	(25,434,238.00)	-24.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,064,000.00	1,064,000.00	0.00	1,064,000.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	17,846,000.00	17,846,000.00	10,650.21	17,846,000.00	0.00	0.0%
(c) TOTAL, SOURCES			18,910,000.00	18,910,000.00	10,650.21	18,910,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(194,708,597.00)	(84,140,007.00)	(14,209,747.62)	(102,791,953.00)	18,651,946.00	22.2%

2011-12 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,826,792,826.00	2,822,799,499.00	255,126,811.81	2,818,130,591.00	(4,668,908.00)	-0.2%
2) Federal Revenue		8100-8299	23,628,395.00	22,925,000.00	2,738,717.27	30,784,968.00	7,859,968.00	34.3%
3) Other State Revenue		8300-8599	1,211,245,226.00	1,078,890,311.00	199,893,340.32	1,075,973,201.00	(2,917,110.00)	-0.3%
4) Other Local Revenue		8600-8799	94,905,433.00	94,900,098.00	22,991,664.92	99,268,046.00	4,367,948.00	4.6%
5) TOTAL, REVENUES			4,156,571,880.00	4,019,514,908.00	480,750,534.32	4,024,156,806.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,763,102,640.00	1,757,588,574.00	579,321,291.66	1,719,880,688.00	37,707,886.00	2.1%
2) Classified Salaries		2000-2999	376,508,448.00	392,156,355.00	140,592,365.60	396,973,132.00	(4,816,777.00)	-1.2%
3) Employee Benefits		3000-3999	834,980,003.00	833,782,628.00	275,852,472.25	814,742,881.00	19,039,747.00	2.3%
4) Books and Supplies		4000-4999	132,580,564.00	118,914,128.00	2,865,208.54	133,754,773.00	(14,840,645.00)	-12.5%
5) Services and Other Operating Expenditures		5000-5999	229,428,587.00	194,814,483.00	67,710,842.94	213,966,925.00	(19,152,442.00)	-9.8%
6) Capital Outlay		6000-6999	18,242,257.00	52,454,810.00	4,096,730.97	20,584,405.00	31,870,405.00	60.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,580,778.00	5,583,307.00	14,528.07	2,032,540.00	3,550,767.00	63.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(143,043,079.00)	(142,860,961.00)	(7,861,726.91)	(124,280,457.00)	(18,580,504.00)	13.0%
9) TOTAL, EXPENDITURES			3,217,380,198.00	3,212,433,324.00	1,062,591,713.12	3,177,654,887.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			939,191,682.00	807,081,584.00	(581,841,178.80)	846,501,919.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	213,618,597.00	103,050,007.00	14,364,387.83	128,484,245.00	(25,434,238.00)	-24.7%
2) Other Sources/Uses								
a) Sources		8930-8979	18,910,000.00	18,910,000.00	10,650.21	18,910,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(816,612,591.87)	(889,405,387.36)	(282,631,284.00)	(807,822,880.00)	81,582,507.36	-9.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,011,321,188.87)	(973,545,394.36)	(296,985,021.62)	(917,397,125.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(72,129,506.87)	(166,463,810.36)	(878,826,200.42)	(70,895,206.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	632,170,660.72	632,170,660.72		632,170,660.72	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)			632,170,660.72	632,170,660.72		632,170,660.72		
d) Other Restatements		9795	(86,480,995.16)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,689,665.56	632,170,660.72		632,170,660.72		
2) Ending Balance, June 30 (E + F1e)			473,560,158.69	465,706,850.36		561,275,454.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,802,437.00	2,892,678.00		2,892,678.00		
Stores		9712	6,983,556.00	6,548,228.00		6,548,228.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	398,398,385.69	375,263,986.65		468,322,938.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	65,375,780.00	65,375,780.00		65,375,780.00		
Unassigned/Unappropriated Amount		9790	0.00	15,626,177.71		18,135,829.86		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,159,818,122.00	2,170,711,590.00	250,890,410.00	2,187,159,387.00	16,447,797.00	0.8%
Charter Schools General Purpose Entitlement - State Aid		8015	65,447,642.00	49,556,547.00	9,756,802.00	50,314,663.00	758,116.00	1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,355,097.00	7,362,167.00	0.00	7,362,167.00	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	73,942.00	5,500,887.00	5,227,482.03	5,500,887.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	747,497,676.00	732,367,734.00	0.00	747,015,089.00	14,647,355.00	2.0%
Unsecured Roll Taxes		8042	37,800,503.00	32,613,291.00	25,106,177.41	32,613,291.00	0.00	0.0%
Prior Years' Taxes		8043	58,672,373.00	58,186,778.00	35,741,444.99	63,449,317.00	5,262,539.00	9.0%
Supplemental Taxes		8044	12,058,891.00	8,823,237.00	1,192,696.48	9,176,166.00	352,929.00	4.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,219,684.00	29,419,208.00	2,697,741.59	(14,117,789.00)	(43,536,997.00)	-148.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,000,000.00	3,000,000.00	2,615,675.25	3,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	86,542.85	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	10,670.00	0.00	0.00	10,670.00	10,670.00	New
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(5,335.00)	0.00	0.00	(5,335.00)	(5,335.00)	New
Subtotal, Revenue Limit Sources			3,112,949,265.00	3,097,541,439.00	333,314,972.60	3,091,478,513.00	(6,062,926.00)	-0.2%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(181,116,786.00)	(170,359,525.00)	(51,186,409.00)	(173,302,445.00)	(2,942,920.00)	1.7%
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	7,161,050.00	6,583,332.00	157,700.00	5,453,199.00	(1,130,133.00)	-17.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(112,200,703.00)	(110,965,747.00)	(27,159,451.79)	(105,498,676.00)	5,467,071.00	-4.9%
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			2,826,792,826.00	2,822,799,499.00	255,126,811.81	2,818,130,591.00	(4,668,908.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	703,395.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290						

2011-12 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	22,925,000.00	22,925,000.00	2,738,717.27	30,784,968.00	7,859,968.00	34.3%
TOTAL, FEDERAL REVENUE			23,628,395.00	22,925,000.00	2,738,717.27	30,784,968.00	7,859,968.00	34.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	122,150,742.00	117,675,755.00	178,447.00	2,608,291.00	(115,067,464.00)	-97.8%
All Other State Apportionments - Prior Years	All Other	8319	0.00	438,835.00	0.00	0.00	(438,835.00)	-100.0%
Year Round School Incentive		8425	14,122,290.00	14,122,290.00	14,229,017.40	14,229,017.00	106,727.00	0.8%
Class Size Reduction, K-3		8434	155,003,688.00	155,003,688.00	38,873,819.00	154,318,248.00	(685,440.00)	-0.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	73,685,352.00	74,154,395.00	35,956,577.39	74,313,430.00	159,035.00	0.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	846,283,154.00	717,495,348.00	110,655,479.53	830,504,215.00	113,008,867.00	15.8%
TOTAL, OTHER STATE REVENUE			1,211,245,226.00	1,078,890,311.00	199,893,340.32	1,075,973,201.00	(2,917,110.00)	-0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

2011-12 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	375,000.00	375,000.00	169,192.54	375,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Leases and Rentals		8650	9,890,000.00	9,890,000.00	3,703,832.23	10,234,488.00	344,488.00	3.5%
Interest		8660	20,700,000.00	20,700,000.00	2,589,286.10	19,712,951.00	(987,049.00)	-4.8%
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	0.00	145,952.00	0.00	0.0%
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	19,746,934.00	19,746,934.00	4,675,470.20	24,795,443.00	5,048,509.00	25.6%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	5,335.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	44,002,212.00	44,002,212.00	11,853,883.85	43,964,212.00	(38,000.00)	-0.1%
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			94,905,433.00	94,900,098.00	22,991,664.92	99,268,046.00	4,367,948.00	4.6%
TOTAL, REVENUES			4,156,571,880.00	4,019,514,908.00	480,750,534.32	4,024,156,806.00	4,641,898.00	0.1%

2011-12 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,493,450,159.00	1,474,470,585.00	498,536,398.92	1,448,046,040.00	26,424,545.00	1.8%
Certificated Pupil Support Salaries		1200	68,277,500.00	72,858,727.00	27,207,173.26	78,584,647.00	(5,725,920.00)	-7.9%
Certificated Supervisors' and Administrators' Salaries		1300	180,843,774.00	184,061,281.00	47,301,369.71	173,827,504.00	10,233,777.00	5.6%
Other Certificated Salaries		1900	20,531,207.00	26,197,981.00	6,276,349.77	19,422,497.00	6,775,484.00	25.9%
TOTAL, CERTIFICATED SALARIES			1,763,102,640.00	1,757,588,574.00	579,321,291.66	1,719,880,688.00	37,707,886.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,961,586.00	4,418,690.00	1,049,575.85	4,234,858.00	183,832.00	4.2%
Classified Support Salaries		2200	167,587,945.00	169,009,545.00	69,490,369.99	182,985,359.00	(13,975,814.00)	-8.3%
Classified Supervisors' and Administrators' Salaries		2300	13,905,150.00	14,689,469.00	5,281,313.34	15,277,730.00	(588,261.00)	-4.0%
Clerical, Technical and Office Salaries		2400	156,865,115.00	167,427,526.00	57,750,387.28	159,328,220.00	8,099,306.00	4.8%
Other Classified Salaries		2900	34,188,652.00	36,611,125.00	7,020,719.14	35,146,965.00	1,464,160.00	4.0%
TOTAL, CLASSIFIED SALARIES			376,508,448.00	392,156,355.00	140,592,365.60	396,973,132.00	(4,816,777.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	138,811,359.00	138,942,774.00	46,846,424.22	139,033,608.00	(90,834.00)	-0.1%
PERS		3201-3202	47,957,867.00	49,090,998.00	18,291,619.21	51,728,242.00	(2,637,244.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	52,402,455.00	53,684,467.00	17,462,929.47	51,488,098.00	2,196,369.00	4.1%
Health and Welfare Benefits		3401-3402	334,062,052.00	332,790,618.00	111,400,706.43	335,736,789.00	(2,946,171.00)	-0.9%
Unemployment Insurance		3501-3502	37,218,087.00	37,544,022.00	11,487,787.50	36,726,414.00	817,608.00	2.2%
Workers' Compensation		3601-3602	37,848,568.00	38,175,935.00	12,962,718.22	37,514,766.00	661,169.00	1.7%
OPEB, Allocated		3701-3702	170,623,762.00	168,029,850.00	50,205,570.04	150,297,523.00	17,732,327.00	10.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,376,959.00	2,845,070.00	5,954.95	(612,627.00)	3,457,697.00	121.5%
Other Employee Benefits		3901-3902	12,678,894.00	12,678,894.00	7,188,762.21	12,830,068.00	(151,174.00)	-1.2%
TOTAL, EMPLOYEE BENEFITS			834,980,003.00	833,782,628.00	275,852,472.25	814,742,881.00	19,039,747.00	2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	39,736,017.00	35,130,329.00	(20,441,149.96)	57,161,176.00	(22,030,847.00)	-62.7%
Books and Other Reference Materials		4200	1,623,199.00	1,755,067.00	37,506.19	337,289.00	1,417,778.00	80.8%
Materials and Supplies		4300	87,308,422.00	77,129,069.00	22,318,080.77	68,900,087.00	8,228,982.00	10.7%
Noncapitalized Equipment		4400	3,912,450.00	4,899,187.00	950,771.54	7,339,011.00	(2,439,824.00)	-49.8%
Food		4700	476.00	476.00	0.00	17,210.00	(16,734.00)	-3515.5%
TOTAL, BOOKS AND SUPPLIES			132,580,564.00	118,914,128.00	2,865,208.54	133,754,773.00	(14,840,645.00)	-12.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	1,000.00	3,826,311.05	12,843,746.00	(12,842,746.00)	#####
Travel and Conferences		5200	2,761,877.00	2,885,283.00	2,270,728.87	1,713,950.00	1,171,333.00	40.6%
Dues and Memberships		5300	438,942.00	396,977.00	180,918.67	476,172.00	(79,195.00)	-19.9%
Insurance		5400-5450	29,377,373.00	29,377,663.00	7,209,128.00	30,548,854.00	(1,171,191.00)	-4.0%
Operations and Housekeeping Services		5500	107,614,904.00	107,644,904.00	18,824,133.67	106,457,688.00	1,187,216.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,078,504.00	50,749,292.00	7,495,837.04	30,006,260.00	20,743,032.00	40.9%
Transfers of Direct Costs		5710	(88,562,683.00)	(123,940,484.00)	0.00	(87,007,064.00)	(36,933,420.00)	29.8%
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	109,562,226.00	106,814,034.00	21,333,771.25	98,833,717.00	7,980,317.00	7.5%
Communications		5900	20,157,444.00	20,885,814.00	6,570,014.39	20,093,602.00	792,212.00	3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,428,587.00	194,814,483.00	67,710,842.94	213,966,925.00	(19,152,442.00)	-9.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	296,000.00	296,000.00	0.00	0.00	296,000.00	100.0%
Land Improvements		6170	70,000.00	80,000.00	135,634.67	748,044.00	(668,044.00)	-835.1%
Buildings and Improvements of Buildings		6200	4,761,564.00	24,636,509.00	1,021,693.52	9,367,467.00	15,269,042.00	62.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	12,345,000.00	26,589,236.00	2,834,167.61	9,281,968.00	17,307,268.00	65.1%
Equipment		6400	709,150.00	786,522.00	105,235.17	1,186,926.00	(400,404.00)	-50.9%
Equipment Replacement		6500	60,543.00	66,543.00	0.00	0.00	66,543.00	100.0%
TOTAL, CAPITAL OUTLAY			18,242,257.00	52,454,810.00	4,096,730.97	20,584,405.00	31,870,405.00	60.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	650,466.00	650,466.00	14,528.07	194,455.00	456,011.00	70.1%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	198,000.00	186,487.00	48.5%
Other Debt Service - Principal		7439	4,545,825.00	4,548,354.00	0.00	1,640,085.00	2,908,269.00	63.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,580,778.00	5,583,307.00	14,528.07	2,032,540.00	3,550,767.00	63.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(116,440,502.00)	(116,058,393.00)	(7,814,733.38)	(97,998,662.00)	(18,059,731.00)	15.6%
Transfers of Indirect Costs - Interfund		7350	(26,602,577.00)	(26,802,568.00)	(46,993.53)	(26,281,795.00)	(520,773.00)	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(143,043,079.00)	(142,860,961.00)	(7,861,726.91)	(124,280,457.00)	(18,580,504.00)	13.0%
TOTAL, EXPENDITURES			3,217,380,198.00	3,212,433,324.00	1,062,591,713.12	3,177,654,887.00	34,778,437.00	1.1%

2011-12 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	14,946,604.00	17,746,604.00	0.00	22,233,602.00	(4,486,998.00)	-25.3%
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	18,656,371.00	37,343,054.00	0.00	52,070,837.00	(14,727,783.00)	-39.4%
Other Authorized Interfund Transfers Out		7619	180,015,622.00	47,960,349.00	14,364,387.83	54,179,806.00	(6,219,457.00)	-13.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			213,618,597.00	103,050,007.00	14,364,387.83	128,484,245.00	(25,434,238.00)	-24.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,064,000.00	1,064,000.00	0.00	1,064,000.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	17,846,000.00	17,846,000.00	10,650.21	17,846,000.00	0.00	0.0%
(c) TOTAL, SOURCES			18,910,000.00	18,910,000.00	10,650.21	18,910,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(816,612,591.87)	(889,405,387.36)	(282,631,284.00)	(807,822,880.00)	81,582,507.36	-9.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(816,612,591.87)	(889,405,387.36)	(282,631,284.00)	(807,822,880.00)	81,582,507.36	-9.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,011,321,188.87)	(973,545,394.36)	(296,985,021.62)	(917,397,125.00)	56,148,269.36	-5.8%

2011-12 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	181,116,786.00	170,359,525.00	51,186,409.00	173,302,445.00	2,942,920.00	1.7%
2) Federal Revenue		8100-8299	911,542,374.00	936,521,090.00	95,931,061.20	800,304,824.00	(136,216,266.00)	-14.5%
3) Other State Revenue		8300-8599	825,593,029.00	829,545,623.00	173,306,905.78	814,501,611.00	(15,044,012.00)	-1.8%
4) Other Local Revenue		8600-8799	29,237,161.00	43,976,610.00	4,632,014.32	27,421,484.00	(16,555,126.00)	-37.6%
5) TOTAL, REVENUES			1,947,489,350.00	1,980,402,848.00	325,056,390.30	1,815,530,364.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	926,202,807.00	951,032,853.00	310,577,473.70	945,447,848.00	5,585,005.00	0.6%
2) Classified Salaries		2000-2999	418,309,396.00	415,957,657.00	101,858,575.73	403,597,262.00	12,360,395.00	3.0%
3) Employee Benefits		3000-3999	577,858,450.00	581,542,419.00	159,575,804.26	543,003,738.00	38,538,681.00	6.6%
4) Books and Supplies		4000-4999	232,859,556.00	204,974,897.00	37,651,593.15	122,650,220.00	82,324,677.00	40.2%
5) Services and Other Operating Expenditures		5000-5999	581,365,924.00	626,059,340.00	50,990,441.11	545,967,080.00	80,092,260.00	12.8%
6) Capital Outlay		6000-6999	25,640,069.00	32,403,565.00	5,129,203.46	27,600,253.00	4,803,312.00	14.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.0% 0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	116,440,502.00	116,058,393.00	7,814,733.38	97,998,662.00	18,059,731.00	15.6%
9) TOTAL, EXPENDITURES			2,878,676,704.00	2,928,029,124.00	673,597,824.79	2,686,265,063.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(931,187,354.00)	(947,626,276.00)	(348,541,434.49)	(870,734,699.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	143,990.00	6,782,292.00	6,782,292.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	816,612,591.87	889,405,387.36	282,631,284.00	807,822,880.00	(81,582,507.36)	-9.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			816,612,591.87	889,405,387.36	282,775,274.00	814,605,172.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(114,574,762.13)	(58,220,888.64)	(65,766,160.49)	(56,129,527.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	267,393,091.64	267,393,091.64		267,393,091.64	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)			267,393,091.64	267,393,091.64		267,393,091.64		
d) Other Restatements		9795	15,561,841.49	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			282,954,933.13	267,393,091.64		267,393,091.64		
2) Ending Balance, June 30 (E + F1e)			168,380,171.00	209,172,203.00		211,263,564.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	984,536.00	975,413.00		975,413.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	167,395,635.00	208,196,790.00		210,288,151.64		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	18,392,643.00	18,392,643.00	5,149,940.00	20,165,839.00	1,773,196.00	9.6%
Community Day Schools Transfer	2430	8091	7,895,149.00	0.00	2,684,351.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	154,828,994.00	151,966,882.00	43,352,118.00	153,136,606.00	1,169,724.00	0.8%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			181,116,786.00	170,359,525.00	51,186,409.00	173,302,445.00	2,942,920.00	1.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	131,048,691.00	137,175,914.00	0.00	137,175,914.00	0.00	0.0%
Special Education Discretionary Grants		8182	22,034,470.00	27,146,985.00	2,969,653.61	22,864,989.00	(4,281,996.00)	-15.8%
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	2,130,414.00	0.00	1,027,863.00	(1,102,551.00)	-51.8%
Interagency Contracts Between LEAs		8285	1,490,743.00	2,120,879.00	33,794.13	1,823,687.00	(297,192.00)	-14.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290	651,992,317.00	644,407,815.00	86,632,848.81	571,587,468.00	(72,820,347.00)	-11.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	6,444,147.00	6,645,731.00	500,289.71	6,163,085.00	(482,646.00)	-7.3%
Safe and Drug Free Schools	3700-3799	8290	130,804.00	80,600.00	77,922.73	80,600.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	98,401,202.00	116,812,752.00	5,716,552.21	59,581,218.00	(57,231,534.00)	-49.0%
TOTAL, FEDERAL REVENUE			911,542,374.00	936,521,090.00	95,931,061.20	800,304,824.00	(136,216,266.00)	-14.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	346,409.00	0.00	27,086.00	350,194.00	350,194.00	New
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	2,350,000.00	2,350,000.00	178,768.00	1,706,245.00	(643,755.00)	-27.4%
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	362,966,664.00	361,660,678.00	45,081,250.00	362,016,799.00	356,121.00	0.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	36,158,972.00	35,584,754.00	9,933,212.00	35,475,758.00	(108,996.00)	-0.3%
Economic Impact Aid	7090-7091	8311	130,616,068.00	130,243,567.00	27,187,096.10	129,146,266.00	(1,097,301.00)	-0.8%
Spec. Ed. Transportation	7240	8311	40,156,176.00	40,267,337.00	11,240,320.00	40,143,998.00	(123,339.00)	-0.3%
All Other State Apportionments - Current Year	All Other	8311	2,977,625.00	2,988,562.00	84,272.00	2,988,562.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	11,617,060.00	11,280,758.00	13,288,342.22	11,304,951.00	24,193.00	0.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	31,612.00	51,752.00	50,801.60	51,751.00	(1.00)	0.0%
Healthy Start	6240	8590	691,452.00	733,573.00	438,938.23	279,869.00	(453,704.00)	-61.8%
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	183,498.00	645,813.00	645,813.00	New
Quality Education Investment Act	7400	8590	119,596,900.00	119,596,900.00	0.00	119,596,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	118,084,091.00	124,787,742.00	65,613,321.63	110,794,505.00	(13,993,237.00)	-11.2%
TOTAL, OTHER STATE REVENUE			825,593,029.00	829,545,623.00	173,306,905.78	814,501,611.00	(15,044,012.00)	-1.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

2011-12 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

19 64733 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	2,000.00	2,000.00	582.80	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	5,000.00	5,000.00	5,000.00	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	28,986,797.00	43,721,246.00	4,626,431.52	27,166,120.00	(16,555,126.00)	-37.9%
Tuition		8710	248,364.00	248,364.00	0.00	248,364.00	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			29,237,161.00	43,976,610.00	4,632,014.32	27,421,484.00	(16,555,126.00)	-37.6%
TOTAL, REVENUES			1,947,489,350.00	1,980,402,848.00	325,056,390.30	1,815,530,364.00	(164,872,484.00)	-8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	637,962,600.00	648,033,893.00	204,230,155.40	633,651,548.00	14,382,345.00	2.2%
Certificated Pupil Support Salaries		1200	137,073,447.00	138,782,686.00	44,613,841.69	133,717,207.00	5,065,479.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	73,515,537.00	79,964,259.00	28,341,769.48	80,505,790.00	(541,531.00)	-0.7%
Other Certificated Salaries		1900	77,651,223.00	84,252,015.00	33,391,707.13	97,573,303.00	(13,321,288.00)	-15.8%
TOTAL, CERTIFICATED SALARIES			926,202,807.00	951,032,853.00	310,577,473.70	945,447,848.00	5,585,005.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	216,128,865.00	207,942,753.00	46,700,905.35	215,349,442.00	(7,406,689.00)	-3.6%
Classified Support Salaries		2200	92,189,313.00	88,909,140.00	22,991,059.70	87,501,334.00	1,407,806.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	4,784,302.00	6,238,508.00	1,437,753.43	4,780,252.00	1,458,256.00	23.4%
Clerical, Technical and Office Salaries		2400	53,100,041.00	57,710,758.00	16,256,350.33	50,933,666.00	6,777,092.00	11.7%
Other Classified Salaries		2900	52,106,875.00	55,156,498.00	14,472,506.92	45,032,568.00	10,123,930.00	18.4%
TOTAL, CLASSIFIED SALARIES			418,309,396.00	415,957,657.00	101,858,575.73	403,597,262.00	12,360,395.00	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	72,999,041.00	75,166,950.00	24,602,126.49	76,775,457.00	(1,608,507.00)	-2.1%
PERS		3201-3202	46,188,654.00	45,103,804.00	8,583,113.81	43,088,596.00	2,015,208.00	4.5%
OASDI/Medicare/Alternative		3301-3302	48,359,789.00	49,704,045.00	10,677,308.08	43,850,613.00	5,853,432.00	11.8%
Health and Welfare Benefits		3401-3402	241,743,632.00	248,833,637.00	64,678,559.65	226,389,737.00	22,443,900.00	9.0%
Unemployment Insurance		3501-3502	24,073,802.00	24,872,557.00	6,287,322.54	21,239,215.00	3,633,342.00	14.6%
Workers' Compensation		3601-3602	24,485,782.00	25,270,730.00	7,071,326.62	24,037,435.00	1,233,295.00	4.9%
OPEB, Allocated		3701-3702	117,775,796.00	110,358,742.00	29,119,649.47	103,953,643.00	6,405,099.00	5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,231,954.00	2,231,954.00	144,045.05	3,669,042.00	(1,437,088.00)	-64.4%
Other Employee Benefits		3901-3902	0.00	0.00	8,412,352.55	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			577,858,450.00	581,542,419.00	159,575,804.26	543,003,738.00	38,538,681.00	6.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,618,060.00	11,281,758.00	158.41	11,306,855.00	(25,097.00)	-0.2%
Books and Other Reference Materials		4200	376,243.00	739,321.00	33,851.20	270,571.00	468,750.00	63.4%
Materials and Supplies		4300	209,869,484.00	166,301,406.00	24,516,322.61	89,548,390.00	76,753,016.00	46.2%
Noncapitalized Equipment		4400	10,541,286.00	25,982,015.00	12,976,092.99	21,177,243.00	4,804,772.00	18.5%
Food		4700	454,483.00	670,397.00	125,167.94	347,161.00	323,236.00	48.2%
TOTAL, BOOKS AND SUPPLIES			232,859,556.00	204,974,897.00	37,651,593.15	122,650,220.00	82,324,677.00	40.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	83,719,990.00	88,421,501.00	21,866,519.67	300,324,113.00	(211,902,612.00)	-239.7%
Travel and Conferences		5200	5,754,039.00	6,476,797.00	1,053,302.27	4,112,142.00	2,364,655.00	36.5%
Dues and Memberships		5300	7,000.00	32,587.00	91,911.22	120,678.00	(88,091.00)	-270.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,706,204.00	2,706,204.00	437,263.46	2,206,786.00	499,418.00	18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,540,871.00	9,339,030.00	4,545,734.01	11,655,673.00	(2,316,643.00)	-24.8%
Transfers of Direct Costs		5710	88,562,683.00	123,940,484.00	0.00	87,007,064.00	36,933,420.00	29.8%
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	390,255,088.00	393,327,677.00	22,649,744.94	139,273,822.00	254,053,855.00	64.6%
Communications		5900	1,820,049.00	1,815,060.00	345,965.54	1,266,802.00	548,258.00	30.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			581,365,924.00	626,059,340.00	50,990,441.11	545,967,080.00	80,092,260.00	12.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	103,000.00	103,000.00	0.00	0.00	103,000.00	100.0%
Land Improvements		6170	1,000.00	44,649.00	42,240.82	241,462.00	(196,813.00)	-440.8%
Buildings and Improvements of Buildings		6200	16,739,385.00	7,308,951.00	2,354,776.74	5,924,434.00	1,384,517.00	18.9%
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	1,220,820.00	16,683,474.00	2,306,823.51	16,136,621.00	546,853.00	3.3%
Equipment Replacement		6500	7,575,864.00	8,263,491.00	425,362.39	5,297,736.00	2,965,755.00	35.9%
TOTAL, CAPITAL OUTLAY			25,640,069.00	32,403,565.00	5,129,203.46	27,600,253.00	4,803,312.00	14.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	116,440,502.00	116,058,393.00	7,814,733.38	97,998,662.00	18,059,731.00	15.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			116,440,502.00	116,058,393.00	7,814,733.38	97,998,662.00	18,059,731.00	15.6%
TOTAL, EXPENDITURES			2,878,676,704.00	2,928,029,124.00	673,597,824.79	2,686,265,063.00	241,764,061.00	8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	143,990.00	6,782,292.00	6,782,292.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	143,990.00	6,782,292.00	6,782,292.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	816,612,591.87	889,405,387.36	282,631,284.00	807,822,880.00	(81,582,507.36)	-9.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			816,612,591.87	889,405,387.36	282,631,284.00	807,822,880.00	(81,582,507.36)	-9.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			816,612,591.87	889,405,387.36	282,775,274.00	814,605,172.00	74,800,215.36	-8.4%

**GENERAL FUND
FIRST INTERIM FINANCIAL REPORT
2011-12**

Comments on Significant Differences between Budget and Projections

Revenues, Expenditures, and Changes in Fund Balance

Revenues

- A-1 The \$1.7 million decrease in revenue limits is due to the projected decreases in the ADA (\$8.5 million), the Unemployment Insurance Revenue (\$0.8 million), and the Dependent Charter In-Lieu Tax (\$0.1 million, which are offset by the projected increases due to the lower deficit (\$1.7 million), the lower Conversion Charter Offset (\$5.2 million), and the higher Charter General Purpose Block Grant (\$0.8 million).
- A-2 The \$128.3 million decrease in federal revenues is mainly due to the projected \$136.2 million under spending in various expenditure driven grants. The decrease is offset by the increases in the Medicare Part D Subsidy of \$0.4 million, the Early Retirement Reimbursement Program (ERRP) of \$7.4 million, and the Advance Placement Fee of \$0.1 million.
- A-3 The \$18 million decrease in Other State Revenues is mainly due to projected \$16.9 million under spending in grants that are expenditure driven, \$0.6 million decrease in the ROC/P Handicapped, \$0.7 million lower K-3 Class Size Reduction, and other minor changes netting to \$0.2 million increase.
- A-4 The \$12.2 million decrease in Other Local Revenues is mainly due to \$16.6 million projected under spending in grants, \$1.0 million lower interest income, offset by \$5.4 million in higher fees collected from charters.

Expenditures

- B-1 The projected under-expenditure in Certificated Salaries is primarily due to lower projected expenditures for teachers, school administrator, and supervisor salaries, partially offset by higher projected expenditures for other certificated salaries.
- B-2 The projected under-expenditure in Classified Salaries is primarily due to lower projected expenditures for clerical, technical and office salaries and other classified salaries, partially offset by projected over-expenditures for classified support and classified instructional salaries.
- B-3 The projected under-expenditure in Employee Benefits is primarily due to projected lower contributions for retiree and health and welfare benefits and OASDI/Medicare/Alternative.

- B-4 The projected under-expenditure in Books and Supplies is mainly due to projected underspending in materials and supplies, partially offset by higher projected expenditures for textbooks.
- B-5 The projected under-spending in Services and Other Operating expenses is primarily due to lower projected expenditures in professional/consulting services and operating expenditures and rentals, leases and repairs, partially offset by higher projected expenditures in subagreements for services.
- B-6 The projected under-expenditure in Capital Outlay is primarily due to lower projected expenditures for library improvements and buildings and improvements and equipment replacement.
- B-7 The projected under-expenditure in Other Outgo is primarily due to lower projected debt service payments.
- B-8 The lower Direct Support/Indirect Costs is mainly due to lower spending in the Child Development and Cafeteria Funds.

Other Financing Sources/Uses

- D-1 The \$6.8 million increase in Interfund Transfers In represents the funding from Measure Y for the ISIS project.
- D-1b The projected increase in Transfers Out is primarily due to an increased projected net encroachment from other funds and also a to-be-budgeted transfer to the Health and Welfare Fund.

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	373,202.94	373,202.94	362,891.41	373,181.08	(21.86)	0%
2. Special Education	18,845.89	18,558.96	18,477.91	18,697.97	139.01	1%
HIGH SCHOOL						
3. General Education	141,509.29	141,509.29	142,380.17	141,725.28	215.99	0%
4. Special Education	10,812.28	10,550.96	10,884.45	10,580.96	30.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	167.73	167.73	167.73	167.73	0.00	0%
6. Special Education	1.27	1.27	1.27	1.27	0.00	0%
7. TOTAL, K-12 ADA	544,539.40	543,991.15	534,802.94	544,354.29	363.14	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	544,539.40	543,991.15	534,802.94	544,354.29	363.14	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	58.27	58.27	56.86	56.86	(1.41)	-2%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	68.03	68.03	75.36	75.36	7.33	11%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	16,521.56	16,521.56	14,858.28	14,858.28	(1,663.28)	-10%
b. All Other Block Grant Funded Charters	75,982.75	75,982.75	76,686.02	76,686.02	703.27	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)	92,504.31	92,504.31	91,544.30	91,544.30	(960.01)	-1%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,362.56	6,362.56	6,362.56
2. Inflation Increase	0041	143.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	55.55	55.55	55.55
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,561.11	6,561.11	6,561.11
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,561.11	6,561.11	6,561.11
b. Revenue Limit ADA	0033	561,060.96	560,512.71	559,212.56
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,681,182,675.27	3,677,585,546.71	3,669,055,119.54
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	3,681,182,675.27	3,677,585,546.71	3,669,055,119.54
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	2,954,001,849.60	2,951,115,297.81	2,944,269,971.23
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	65,514,444.00	65,514,444.00	64,791,711.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	10,852,184.00	10,554,105.00	10,513,573.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	3,691,134.00	3,970,773.00	5,060,374.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	58,353,394.00	58,931,112.00	59,338,512.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,012,355,243.60	3,010,046,409.81	3,003,608,483.23

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	884,678,166.00	874,273,302.00	850,999,128.00
26. Miscellaneous Funds	0588	5,335.00	0.00	5,335.00
27. Community Redevelopment Funds	0589	3,000,000.00	3,000,000.00	3,000,000.00
28. Less: Charter Schools In-lieu Taxes	0595	129,934,704.00	128,506,545.00	122,923,758.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	757,748,797.00	748,766,757.00	731,080,705.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	93,906,367.00	89,686,106.00	84,486,378.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,160,700,079.60	2,171,593,546.81	2,188,041,400.23
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	881,957.00	881,957.00	882,013.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(881,957.00)	(881,957.00)	(882,013.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,159,818,122.60	2,170,711,589.81	2,187,159,387.23

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	2,926,856.00	3,074,856.00	3,073,934.00
44. California High School Exit Exam	9002	41,005,358.00	40,456,117.00	40,443,831.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	14,059,706.00	13,870,440.00	13,866,436.00
46. Apprenticeship Funding	0570	2,726,451.00	2,726,451.00	2,608,291.00
47. Community Day School Additional Funding	3103, 9007	3,138,316.00	3,139,522.00	3,143,308.00

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2011-12**

REVENUES

REVENUE LIMIT

Revenue Limit ADA

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

	Budget	1st Interim	Increase (Decrease)
Prior Year P-2 ADA (includes annual Ext. Yr Sp. Ed. ADA)	556,649.60	556,689.91	40.31
Net shift from PY District ADA to CY Charter ADA	16,911.00	16,911.00	0.00
Total PY P-2 ADA	539,738.60	539,778.91	40.31
Annual ADA	4,252.55	4,575.37	322.82
ADA Funded through Block Grant - Charter Schools established as of 7/1/05	16,521.56	14,858.28	(1,663.28)
Revenue Limit ADA	560,512.71	559,212.56	(1,300.15)

Base Revenue Limit Per ADA

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

Base Revenue Limit per ADA (prior year)	\$ 6,362.56
Statutory COLA (2.24%)	\$ 143.00
Other Revenue Limit Adjustment	\$ 55.55
Total Base Revenue Limit per ADA before Deficit	\$ 6,561.11
Deficit (19.754%)	\$ (1,296.08)
Total Base Revenue Limit per ADA, Deficited	\$ 5,265.03

Local Property Taxes

The budget for local property taxes is based on the 2010-11 Annual Taxes report because the 2011-12 First Principal Taxes report which is used for the first interim is not yet available at the time the Budget was prepared. The lower property taxes are offset by higher state aid.

	Budget	1st Interim	Increase (Decrease)
Property Taxes	\$ 874,273,302.00	\$ 850,999,128.00	\$ (23,274,174.00)

State Class Size Reduction (CSR) Funds

Estimated CSR K-3 FY 2011-12 revenue for the first interim is \$154.3 million based on estimated enrollment and participation.

Morgan Hart 9th Grade

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

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2011-12**

Lottery Revenues

Lottery revenues are calculated based on the following:

	Estimated Annual ADA x absence factor	Rate/ADA	Amount
Unrestricted	664,997.13	\$ 111.75	\$ 74,313,430
Restricted	664,997.13	\$ 17.00	\$ 11,304,951
Total			\$ 85,618,381

Special Education

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

The estimated grant award for the Federal IDEA PL 94-142 local assistance grant is \$121,332,054.

American Recovery and Reinvestment Act (ARRA) Funding

Projections for the ARRA Title 1, ARRA IDEA and Other ARRA Programs that expired on September 30, 2011, are for the remaining unspent balance as of June 30, 2011. The full grant amount of \$112.46 million in Education Jobs Fund is projected to be utilized in FY 2012.

Other Federal Revenues (8290)

Projections are based on known grants, entitlements, funding schedules or actual apportionments as of October 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 October 31, 2011. The estimates reflect the FY 2011-12 funding reductions where applicable.

Below are some of the state categorical programs and the basis of the 1st interim projections.

DESCRIPTION	Budget	1st Interim	Increase (Decrease)	Basis of 1st Interim Estimates
0000 Target Ins Imprv Blk Grn-AB825	\$ 460,568,614	\$ 460,431,314	\$ (137,300)	Apportionment schedule
7400 Qualty Educ Invstmnt Act(QEIA)	\$ 119,596,900	\$ 119,596,900	\$ -	Budget
0000 Sch & Lib Imprv Blk Grt-AB825	\$ 43,570,649	\$ 43,557,578	\$ (13,071)	Apportionment schedule
0000 Instructional Mat Block Grant	\$ 35,524,035	\$ 35,513,254	\$ (10,781)	Apportionment schedule
0000 Professional Dev Blk Grt-AB825	\$ 23,212,851	\$ 23,205,839	\$ (7,012)	Apportionment schedule
0000 Supplmtl Sch Counseling Gr7-12	\$ 16,671,036	\$ 16,665,950	\$ (5,086)	Apportionment schedule
0000 Arts And Music Block Grant	\$ 8,758,174	\$ 8,747,997	\$ (10,177)	Apportionment schedule
0000 Sch Safety&Violnce Prev Gr8-12	\$ 7,655,627	\$ 7,655,627	\$ -	Apportionment schedule
0000 CAHSEE Intensive Instr & Srvs	\$ 6,091,386	\$ 6,091,386	\$ -	Apportionment schedule
0000 Math & Reading Prof Dev	\$ 2,844,796	\$ 2,843,909	\$ (887)	Apportionment schedule
0000 Pupil Retention Blk Grnt-AB825	\$ 4,273,014	\$ 4,271,733	\$ (1,281)	Apportionment schedule
0000 Cal Peer Asst&Revw Prg 4 Tchr	\$ 2,592,857	\$ 2,592,102	\$ (755)	Apportionment schedule

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2011-12**

TAX AND REVENUE ANTICIPATION NOTES (TRANS)

On July 1, 2011, the District issued a total of \$550.0 million of 2011-12 TRANS at a premium of \$10.2 million. The interest and principal is due at maturity on August 1, 2012. 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: \$275.0 million on or before January 31, 2012; \$286.9 million of principal and interest on or before March 31, 2012.

EXPENDITURES

CERTIFICATED AND CLASSIFIED SALARIES

Estimated expenditures for FY 2011-12 are based on actual expenditures through October 31, 2011, and the remaining eight months were projected based on expenditure patterns in FY 2010-11, supplemented by specific information about factors that would cause expenditures to vary from prior year.

Salary negotiations with our bargaining units have not been completed for the current fiscal year. Furloughs 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	10.923%	Safety PERS Members 34.056%
OASDI	6.200%	
MEDICARE	1.450%	
SUI	1.610%	
Workers' Comp.	1.800%	
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 \$104,382,695, and total maintenance expenditures are projected to be \$104,382,695.

CERTIFICATES OF PARTICIPATION (COPs)

No COPs are expected to be issued or refinanced in the current fiscal year. \$20,996,928 in project expenditures from COPs issued in prior years 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 \$36,179,806 in 01-7619.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
FIRST INTERIM ASSUMPTIONS
Fiscal Year 2011-12**

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 \$772.5 million, which is \$127.0 million lower than the unaudited actual ending balance for 2010-11. The deficit spending is primarily due to lower revenue in fiscal year 2011-12.

First Interim
2011-12 INTERIM REPORT
Cashflow Worksheet

19 64733 0000000
Form CASH

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
October							
9110		331,072,000.00	820,950,000.00	1,039,945,000.00	1,393,524,000.00	1,045,765,000.00	1,025,741,000.00
A. BEGINNING CASH							
Revenue Limit Sources							
Property Taxes		30,104,000.00	39,948,000.00	0.00	0.00	38,285,000.00	320,373,000.00
Principal Apportionment		179,717,000.00	243,203,000.00	402,551,000.00	0.00	204,486,000.00	204,486,000.00
Miscellaneous Funds		0.00	0.00	2,000.00	(16,154,000.00)	(4,650,000.00)	(4,961,000.00)
Federal Revenue		1,540,000.00	22,663,000.00	125,598,000.00	14,017,000.00	54,530,000.00	119,013,000.00
Other Local Revenue		190,673,000.00	240,893,000.00	210,116,000.00	165,716,000.00	229,767,000.00	221,993,000.00
Other State Revenue		1,124,000.00	51,000.00	2,280,000.00	5,407,000.00	7,313,000.00	11,339,000.00
Interfund Transfers In		6,000,000.00	22,500,000.00	200,246,000.00	70,416,000.00	255,534,000.00	0.00
All Other Financing Sources		0.00	0.00	0.00	11,000.00	0.00	0.00
Other Receipts/Non-Revenue		802,355,000.00	245,519,000.00	277,384,000.00	147,281,000.00	354,313,000.00	205,377,000.00
TOTAL RECEIPTS		1,211,513,000.00	814,777,000.00	1,218,177,000.00	386,694,000.00	1,139,578,000.00	1,077,620,000.00
C. DISBURSEMENTS							
Certificated Salaries		422,645,000.00	390,886,000.00	409,064,000.00	457,303,000.00	424,146,000.00	388,239,000.00
Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00
Books, Supplies and Services		174,114,000.00	73,245,000.00	85,603,000.00	102,866,000.00	104,838,000.00	120,905,000.00
Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		9,980,000.00	0.00	215,648,000.00	102,102,000.00	405,533,000.00	3,476,000.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/							
Non Expenditures		114,896,000.00	131,651,000.00	154,283,000.00	72,182,000.00	225,085,000.00	244,309,000.00
TOTAL DISBURSEMENTS		721,635,000.00	595,782,000.00	864,598,000.00	734,453,000.00	1,159,602,000.00	756,929,000.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable		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)		489,878,000.00	218,995,000.00	353,579,000.00	(347,759,000.00)	(20,024,000.00)	320,691,000.00
F. ENDING CASH (A + E)		820,950,000.00	1,039,945,000.00	1,393,524,000.00	1,045,765,000.00	1,025,741,000.00	1,346,432,000.00
G. ENDING CASH, PLUS ACCRUALS							

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	October	1,346,432,000.00	1,458,570,000.00	1,206,562,000.00	539,083,000.00	526,087,000.00	299,960,000.00		
B. RECEIPTS	9110								
Revenue Limit Sources									
Property Taxes	8020-8079	82,398,000.00	77,104,000.00	(5,142,000.00)	339,969,000.00	108,298,000.00	3,691,000.00		1,035,028,000.00
Principal Apportionment	8010-8019	572,106,000.00	0.00	0.00	0.00	0.00	0.00		1,806,549,000.00
Miscellaneous Funds	8080-8099	(4,883,000.00)	(10,053,000.00)	(5,103,000.00)	(5,010,000.00)	161,000.00	3,045,000.00		(47,606,000.00)
Federal Revenue	8100-8299	22,861,000.00	6,452,000.00	181,019,000.00	5,008,000.00	65,167,000.00	110,047,000.00		727,915,000.00
Other State Revenue	8300-8599	116,967,000.00	93,312,000.00	73,611,000.00	195,021,000.00	68,114,000.00	84,001,000.00		1,890,184,000.00
Other Local Revenue	8600-8799	9,986,000.00	21,751,000.00	13,248,000.00	11,069,000.00	8,864,000.00	33,972,000.00		126,404,000.00
Interfund Transfers In	8910-8929	102,486,000.00	55,200,000.00	14,689,000.00	9,618,000.00	13,864,000.00	193,875,000.00		944,428,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		11,000.00
Other Receipts/Non-Revenue		206,773,000.00	217,418,000.00	224,839,000.00	207,003,000.00	256,913,000.00	237,693,000.00		3,382,868,000.00
TOTAL RECEIPTS		1,108,694,000.00	461,184,000.00	497,161,000.00	762,678,000.00	521,381,000.00	666,324,000.00	0.00	9,865,781,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	428,900,000.00	437,958,000.00	440,419,000.00	449,440,000.00	424,097,000.00	528,203,000.00		5,201,300,000.00
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	117,399,000.00	111,935,000.00	149,469,000.00	137,508,000.00	139,797,000.00	125,239,000.00		1,442,918,000.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Interfund Transfers Out	7600-7629	1,224,000.00	877,000.00	83,059,000.00	6,081,000.00	1,972,000.00	80,678,000.00		910,630,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Disbursements/ Non Expenditures									
TOTAL DISBURSEMENTS		449,033,000.00	162,422,000.00	491,693,000.00	182,645,000.00	181,642,000.00	204,744,000.00		2,614,585,000.00
D. PRIOR YEAR TRANSACTIONS		996,556,000.00	713,192,000.00	1,164,640,000.00	775,674,000.00	747,508,000.00	938,864,000.00	0.00	10,169,433,000.00
Accounts Receivable	9200	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Accounts Payable	9500	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		112,138,000.00	(252,008,000.00)	(667,479,000.00)	(12,996,000.00)	(226,127,000.00)	(272,540,000.00)	0.00	(303,652,000.00)
F. ENDING CASH (A + E)		1,458,570,000.00	1,206,562,000.00	539,083,000.00	526,087,000.00	299,960,000.00	27,420,000.00		
G. ENDING CASH, PLUS ACCRUALS									27,420,000.00

July - September 2012

District Name: Los Angeles Unified		2012				Total
	Object	July	August	September		
A. BEGINNING CASH	9110	27,420,000	296,375,000	628,469,000		
B. REVENUES						
Revenue Limit Sources						
Property Taxes	8020-8079	30,104,000	39,948,000	0		70,052,000
Principal Apportionment	8010-8019	513,260,000	359,895,000	0		873,155,000
Miscellaneous Funds	8080-8099	0	0	2,000		2,000
Federal Revenue	8100-8299	1,410,000	21,057,000	116,749,000		139,216,000
Other State Revenue	8300-8599	191,802,000	240,461,000	209,927,000		642,190,000
Other Local Revenue	8600-8799	1,124,000	51,000	2,070,000		3,245,000
TOTAL REVENUES		737,700,000	661,412,000	328,748,000		1,727,860,000
C. EXPENDITURES						
Certificated Salaries	1000-1999	428,867,000	396,641,000	415,086,000		1,240,594,000
Classified Salaries	2000-2999	0	0	0		0
Employee Benefits	3000-3999	0	0	0		0
Books and Supplies	4000-4999	164,132,000	69,046,000	80,695,000		313,873,000
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
TOTAL EXPENDITURES		592,999,000	465,687,000	495,781,000		1,554,467,000
D. OTHER FINANCING SOURCES/USES						
Interfund Transfers In	8910-8929	6,000,000	22,500,000	200,246,000		228,746,000
Interfund Transfers Out	7600-7629	9,980,000	0	215,648,000		225,628,000
All Other Financing Sources	8930-8979	0	0	0		0
All Other Financing Uses	7630-7699	0	0	0		0
Contributions	8980-8999	0	0	0		0
Other Receipts/Non-Revenue		243,130,000	245,520,000	277,384,000		766,034,000
Other Disbursements/Non-Expenditures		114,896,000	131,651,000	154,283,000		400,830,000
TOTAL OTHER FINANCING SOURCES/USES		124,254,000	136,369,000	107,699,000		368,322,000
(B - C + D)		268,955,000	332,094,000	(59,334,000)		541,715,000
E. BALANCE SHEET ACCOUNTS						
Accounts Receivable	9200	0	0	0		0
Accounts Payable	9500	0	0	0		0
NET BALANCE SHEET ACCOUNTS		0	0	0		0
F. NET INCREASE/DECREASE						
(B - C + D + E)		268,955,000	332,094,000	(59,334,000)		
G. ENDING CASH (A + F)		296,375,000	628,469,000	569,135,000		569,135,000

DBAS

**ASSUMPTIONS USED
GENERAL FUND CASH FLOW PROJECTIONS
FIRST INTERIM FINANCIAL REPORT
2011-12**

RECEIPTS	Revenues and other receipts are primarily based on 2011-12 actuals to October 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 2011 to October 2011.
SALARIES & BENEFITS	Totals consist of current year-to-date actuals to October 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 2011-12 actuals to October 2011 and 2010-11 prior years actual. This category also includes Capital Outlay.
INTERFUND TRANSFERS IN & OUT	Totals are based primarily on currently available 2011-12 data. Interfund Transfers In and Out include payments of receivables and payables between the General Fund and all other district funds; transfers to the Capital Services Fund for debt repayment; and transfers of contributions to the Self-Insurance Funds, Deferred Maintenance Fund, and Cafeteria Fund.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,991,433,036.00	0.21%	2,997,658,398.47	-0.06%	2,995,807,430.66
2. Federal Revenues	8100-8299	831,089,792.00	-18.87%	674,225,375.00	-1.36%	665,088,356.00
3. Other State Revenues	8300-8599	1,890,474,812.00	-0.13%	1,888,075,282.00	0.99%	1,906,696,264.00
4. Other Local Revenues	8600-8799	126,689,530.00	-19.74%	101,675,431.00	-3.59%	98,022,687.00
5. Other Financing Sources	8900-8999	25,692,292.00	-95.86%	1,064,000.00	0.00%	1,064,000.00
6. Total (Sum lines A1 thru A5)		5,865,379,462.00	-3.46%	5,662,698,486.47	0.07%	5,666,678,737.66
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				2,665,328,536.00		2,673,055,713.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,727,177.00		(30,558,234.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,665,328,536.00	0.29%	2,673,055,713.00	-1.14%	2,642,497,479.00
2. Classified Salaries						
a. Base Salaries				800,570,394.00		778,404,482.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(22,165,912.00)		(4,382,752.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	800,570,394.00	-2.77%	778,404,482.00	-0.56%	774,021,730.00
3. Employee Benefits	3000-3999	1,357,746,619.00	6.07%	1,440,147,089.25	6.30%	1,530,833,991.25
4. Books and Supplies	4000-4999	256,404,993.00	-15.67%	216,214,036.69	-5.03%	205,347,713.69
5. Services and Other Operating Expenditures	5000-5999	759,934,005.00	-4.66%	724,539,129.82	-4.01%	695,450,180.82
6. Capital Outlay	6000-6999	48,184,658.00	17.24%	56,490,275.00	-16.84%	46,980,083.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,032,540.00	0.00%	2,032,540.00	0.00%	2,032,540.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(26,281,795.00)	-13.81%	(22,652,060.00)	-9.78%	(20,437,285.00)
9. Other Financing Uses	7600-7699	128,484,245.00	-7.95%	118,272,391.00	-2.10%	115,785,938.00
10. Other Adjustments				(532,000,000.00)		(532,000,000.00)
11. Total (Sum lines B1 thru B10)		5,992,404,195.00	-8.98%	5,454,503,596.76	0.11%	5,460,512,370.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(127,024,733.00)		208,194,889.71		206,166,366.90
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		899,563,752.36		772,539,019.36		980,733,909.07
2. Ending Fund Balance (Sum lines C and D1)		772,539,019.36		980,733,909.07		1,186,900,275.97
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,416,319.00		10,416,319.00		10,416,319.00
b. Restricted	9740	210,288,151.64		130,816,520.64		91,084,610.64
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	468,322,938.86		773,971,488.00		1,006,659,996.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
2. Unassigned/Unappropriated	9790	18,135,829.86		153,801.43		13,363,570.33
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		772,539,019.36		980,733,909.07		1,186,900,275.97

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
c. Unassigned/Unappropriated	9790	18,135,829.86		153,801.43		13,363,570.33
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		83,511,609.86		65,529,581.43		78,739,350.33
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.39%		1.20%		1.44%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		534,633.94		519,235.00		499,517.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,992,404,195.00		5,454,503,596.76		5,460,512,370.76
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,992,404,195.00		5,454,503,596.76		5,460,512,370.76
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		59,924,041.95		54,545,035.97		54,605,123.71
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		59,924,041.95		54,545,035.97		54,605,123.71
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	2,818,130,591.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,561.11	3.12%	6,765.83	2.82%	6,956.43
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		559,212.56	-2.78%	543,657.06	-2.78%	528,552.84
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,669,055,119.54	0.25%	3,678,291,246.26	-0.04%	3,676,840,832.76
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		3,669,055,119.54	0.25%	3,678,291,246.26	-0.04%	3,676,840,832.76
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		2,944,269,971.23	0.25%	2,951,681,593.47	-0.04%	2,950,517,694.66
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(16,746,633.23)	6.92%	(17,905,429.00)	3.69%	(18,566,874.00)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(173,302,445.00)	9.40%	(189,598,868.63)	1.72%	(192,866,503.15)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		63,909,698.00	-0.04%	63,882,234.00	-0.04%	63,856,610.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		2,818,130,591.00	-0.36%	2,808,059,529.84	-0.18%	2,802,940,927.51
2. Federal Revenues	8100-8299	30,784,968.00	-15.71%	25,950,000.00	23.99%	32,175,000.00
3. Other State Revenues	8300-8599	1,075,973,201.00	0.83%	1,084,941,641.00	1.92%	1,105,813,930.00
4. Other Local Revenues	8600-8799	99,268,046.00	-10.78%	88,564,736.00	0.19%	88,730,459.00
5. Other Financing Sources	8900-8999	(788,912,880.00)	6.74%	(842,087,479.37)	0.18%	(843,622,767.85)
6. Total (Sum lines A1k thru A5)		3,235,243,926.00	-2.16%	3,165,428,427.47	0.65%	3,186,037,548.66
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,719,880,688.00		1,794,483,882.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				74,603,194.00		(23,351,306.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,719,880,688.00	4.34%	1,794,483,882.00	-1.30%	1,771,132,576.00
2. Classified Salaries						
a. Base Salaries				396,973,132.00		389,595,493.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,377,639.00)		(961,985.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	396,973,132.00	-1.86%	389,595,493.00	-0.25%	388,633,508.00
3. Employee Benefits	3000-3999	814,742,881.00	12.57%	917,170,916.25	9.15%	1,001,096,350.25
4. Books and Supplies	4000-4999	133,754,773.00	-34.52%	87,585,835.69	-7.24%	81,241,257.69
5. Services and Other Operating Expenditures	5000-5999	213,966,925.00	-11.42%	189,528,472.82	-2.62%	184,571,636.82
6. Capital Outlay	6000-6999	20,584,405.00	-51.64%	9,954,904.00	-10.47%	8,912,224.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,032,540.00	0.00%	2,032,540.00	0.00%	2,032,540.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(124,280,457.00)	-20.45%	(98,862,528.00)	-17.80%	(81,266,759.00)
9. Other Financing Uses	7600-7699	128,484,245.00	-7.95%	118,272,391.00	-2.10%	115,785,938.00
10. Other Adjustments (Explain in Section F below)				(532,000,000.00)		(532,000,000.00)
11. Total (Sum lines B1 thru B10)		3,306,139,132.00	-12.96%	2,877,761,906.76	2.17%	2,940,139,271.76
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(70,895,206.00)		287,666,520.71		245,898,276.90
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		632,170,660.72		561,275,454.72		848,941,975.43
2. Ending Fund Balance (Sum lines C and D1)		561,275,454.72		848,941,975.43		1,094,840,252.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	9,440,906.00		9,440,906.00		9,440,906.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	468,322,938.86		773,971,488.00		1,006,659,996.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
2. Unassigned/Unappropriated	9790	18,135,829.86		153,801.43		13,363,570.33
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		561,275,454.72		848,941,975.43		1,094,840,252.33

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	65,375,780.00		65,375,780.00		65,375,780.00
c. Unassigned/Unappropriated	9790	18,135,829.86		153,801.43		13,363,570.33
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		83,511,609.86		65,529,581.43		78,739,350.33
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attachments						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	173,302,445.00	9.40%	189,598,868.63	1.72%	192,866,503.15
2. Federal Revenues	8100-8299	800,304,824.00	-19.00%	648,275,375.00	-2.37%	632,913,356.00
3. Other State Revenues	8300-8599	814,501,611.00	-1.40%	803,133,641.00	-0.28%	800,882,334.00
4. Other Local Revenues	8600-8799	27,421,484.00	-52.19%	13,110,695.00	-29.12%	9,292,228.00
5. Other Financing Sources	8900-8999	814,605,172.00	3.50%	843,151,479.37	0.18%	844,686,767.85
6. Total (Sum lines A1 thru A5)		2,630,135,536.00	-5.05%	2,497,270,059.00	-0.67%	2,480,641,189.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				945,447,848.00		878,571,831.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(66,876,017.00)		(7,206,928.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	945,447,848.00	-7.07%	878,571,831.00	-0.82%	871,364,903.00
2. Classified Salaries						
a. Base Salaries				403,597,262.00		388,808,989.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(14,788,273.00)		(3,420,767.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	403,597,262.00	-3.66%	388,808,989.00	-0.88%	385,388,222.00
3. Employee Benefits	3000-3999	543,003,738.00	-3.69%	522,976,173.00	1.29%	529,737,641.00
4. Books and Supplies	4000-4999	122,650,220.00	4.87%	128,628,201.00	-3.52%	124,106,456.00
5. Services and Other Operating Expenditures	5000-5999	545,967,080.00	-2.01%	535,010,657.00	-4.51%	510,878,544.00
6. Capital Outlay	6000-6999	27,600,253.00	68.60%	46,535,371.00	-18.20%	38,067,859.00
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	97,998,662.00	-22.23%	76,210,468.00	-20.18%	60,829,474.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,686,265,063.00	-4.08%	2,576,741,690.00	-2.19%	2,520,373,099.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(56,129,527.00)		(79,471,631.00)		(39,731,910.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		267,393,091.64		211,263,564.64		131,791,933.64
2. Ending Fund Balance (Sum lines C and D1)		211,263,564.64		131,791,933.64		92,060,023.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	975,413.00		975,413.00		975,413.00
b. Restricted	9740	210,288,151.64		130,816,520.64		91,084,610.64
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		211,263,564.64		131,791,933.64		92,060,023.64

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attachments						

Los Angeles Unified School District

2011-12 First Interim

**BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTION
FISCAL YEARS 2012-13 AND 2013-14**

Major Assumptions For Revenues:

	<u>2012-13</u>	<u>2013-14</u>
1. Enrollment		
Non-charter schools	551,253	530,086
Fiscally-dependent (locally-funded) charter schools	13,527	13,594
Fiscally-independent (direct-funded) charter schools	90,019	99,022
Total	<u>654,799</u>	<u>642,702</u>
2. Funded Revenue Limit Average Daily Attendance		
Non-charter schools (includes conversion charter schools)	543,488.06	528,383.84
County Office Community School	167.73	167.73
County Office Special Class	1.27	1.27
Total	<u>543,657.06</u>	<u>528,552.84</u>
3. COLA		
Revenue Limit	3.10%	2.80%
Categorical Programs – Tiers I, II, and III	3.10%	2.80%
Special Education (AB602)	3.10%	2.80%
4. Deficit Factor		
Revenue Limit	19.754%	19.754%
5. Effective / Funded COLA for Revenue Limit	3.10%	2.80%
6. Revenue Limit Rate Per ADA		
Prior year undeficit revenue limit rate per ADA	\$6,505.56	\$6,708.56
COLA	203.00	189.00
AB 851 Add-on	57.27	58.87
Deficit – both years @ 19.754%	-1,336.52	-1,374.17
Current year deficit revenue limit rate per ADA	<u>\$5,429.31</u>	<u>\$5,582.26</u>
7. California State Lottery		
Rate per ADA - Unrestricted	\$111.75	\$111.75
Rate per ADA - Restricted	\$17.00	\$17.00
8. 2012-13 and 2013-14 entitlements for Community Day School Additional Funding – All Other Expelled Students, Supplemental Instructional Programs, Adult Education, and ROC/P are estimated by applying the respective current year COLAs to each prior year amounts.		

	<u>2012-13</u>	<u>2013-14</u>
9. Charter School Rates Per ADA		
General Purpose Block Grant – K-3	\$5,234	\$5,381
General Purpose Block Grant – 4-6	5,313	5,462
General Purpose Block Grant – 7-8	5,470	5,624
General Purpose Block Grant – 9-12	6,338	6,515
 Categorical Block Grant	 \$423	 \$435
 In-lieu of EIA	 \$329	 \$338

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	\$31.0
Elimination of 2011-12 Onetime Items	30.5
Cost of Opening New School	8.0
GF, Specially Funded Programs	(21.9)
Reduced Cost from Enrollment Decline	(39.2)
All Other Items	(0.8)
Total 2012-13 Known Changes	\$7.7

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	\$6.9
Reduced Cost from Enrollment Decline	(1.4)
Elimination of 2011-12 Onetime Items	(10.0)
GF, Specially Funded Programs	(18.2)
All Other Items	0.6
Total 2012-13 Known Changes	(\$22.2)

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2011-12 requirement adjusted for changes in participation and also include increased costs of \$22.5 million from a new union agreement. Increased contribution to Other than Pension Employee Benefits (OPEB) of \$11.3 million compared to 2011-12.

4. Other expenses (4000-6000) are based on 2011-12 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities of \$9.4 million.
 - b. Cost of opening new schools is estimated at \$12.8 million.
 - c. Elimination of 2011-12 one-time items of \$148.4 million.
5. Other Adjustments of \$532 million represent ongoing reductions to address shortfall in 2012-13 and 2013-14. A fiscal stabilization plan will be presented to the Board to accomplish this.
6. Ongoing and Major Maintenance Account set-aside is 1.8% of total General Fund expenditures.
7. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
8. Indirect Cost Rate used is 3.7%.

Major Expenditure Assumptions for 2013-14:

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

Amounts in \$million	
Step and Column Salary Adjustment	\$30.6
Cost of Opening New School	1.4
Elimination of 2012-13 Onetime Items	(4.2)
GF, Specially Funded Programs	(7.2)
Reduced Cost from Enrollment Decline	(51.0)
All Other Items	(0.1)
Total 2013-14 Known Changes	(\$30.6)

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

Amounts in \$million	
Cost of Opening New Schools	\$0.7
Reduced Cost from Enrollment Decline	(1.2)
GF, Specially Funded Programs	(1.4)
Elimination of 2012-13 Onetime Items	(2.4)
Total 2013-14 Known Changes	(\$4.4)

3. With the exception of Health and Medical costs, Employee Benefits are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Estimates for Health and Medical costs are based on 2012-13 requirement adjusted for changes in participation and also include increased costs of \$90.0 million from a new union agreement. Increased contribution to Other than Pension Employee Benefits (OPEB) of \$16.9 million compared to 2012-13.
4. Other expenses (4000-6000) are based on 2012-13 adjusted for known changes that are either increases or reductions. The following are major expenditure assumptions affecting other expenses (4000-6000):
 - a. Inflation on cost of supplies and materials, including utilities of \$8.0 million.
 - b. Cost of opening new schools is estimated at \$1.7 million.
 - c. Elimination of 2012-13 one-time items of \$62.1 million.
5. Other Adjustments of \$532 million represent ongoing reductions to address shortfall in 2012-13 and 2013-14. A fiscal stabilization plan will be presented to the Board to accomplish this.
6. Ongoing and Major Maintenance Account set-aside is 1.8% of total General Fund expenditures.
7. Reserve for Economic Uncertainties set at 1% of total General Fund expenditures.
8. Indirect Cost Rate used is 2.9%.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	561,060.96	559,212.56	-0.3%	Met
1st Subsequent Year (2012-13)	544,303.07	543,657.06	-0.1%	Met
2nd Subsequent Year (2013-14)	531,298.72	528,552.84	-0.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	566,571	567,748	0.2%	Met
1st Subsequent Year (2012-13)	549,677	551,253	0.3%	Met
2nd Subsequent Year (2013-14)	535,992	530,086	-1.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2008-09)	592,255	630,052	94.0%
Second Prior Year (2009-10)	572,670	610,528	93.8%
First Prior Year (2010-11)	559,724	593,432	94.3%
Historical Average Ratio:			94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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 (2011-12)	534,634	567,748	94.2%	Met
1st Subsequent Year (2012-13)	519,235	551,253	94.2%	Met
2nd Subsequent Year (2013-14)	499,517	530,086	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2011-12)	3,047,501,623.00	3,041,163,850.00	-0.2%	Met
1st Subsequent Year (2012-13)	3,044,512,794.00	3,075,747,790.00	1.0%	Met
2nd Subsequent Year (2013-14)	3,063,889,236.00	3,085,220,334.00	0.7%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	3,065,936,917.04	3,125,508,679.94	98.1%
Second Prior Year (2009-10)	2,808,896,512.12	3,065,577,425.35	91.6%
First Prior Year (2010-11)	2,892,615,233.84	3,141,602,419.65	92.1%
	Historical Average Ratio:		93.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	1.0%	1.0%	1.0%
	90.9% to 96.9%	90.9% to 96.9%	90.9% to 96.9%

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 (2011-12)	2,931,596,701.00	3,177,654,887.00	92.3%	Met
1st Subsequent Year (2012-13)	3,101,250,291.25	2,759,489,515.76	112.4%	Not Met
2nd Subsequent Year (2013-14)	3,160,862,434.25	2,824,353,333.76	111.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

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

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2011-12)	935,170,769.00	831,089,792.00	-11.1%	Yes
1st Subsequent Year (2012-13)	731,193,445.00	674,225,375.00	-7.8%	Yes
2nd Subsequent Year (2013-14)	661,945,356.00	665,088,356.00	0.5%	No

Explanation:
(required if Yes)

For FY2011-12, the decrease is primarily due to projected under spending in various expenditure-driven grants. For FY2012-13, the decrease is attributed to loss of federal resources, including Title I Regular and ARRA (Title I, SIG, Title IID formula and competitive).

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

Current Year (2011-12)	2,036,838,255.00	1,890,474,812.00	-7.2%	Yes
1st Subsequent Year (2012-13)	2,039,771,756.00	1,888,075,282.00	-7.4%	Yes
2nd Subsequent Year (2013-14)	2,060,596,691.00	1,906,696,264.00	-7.5%	Yes

Explanation:
(required if Yes)

The decrease is primarily due to the change in recording the transfer of revenue to the adult education fund to conform with GASB 54. In addition, COLA for 12-13 changed from 3.20% to 3.1%. The decrease is also attributed to the loss of state resources, especially EIA(-15.2) in FY2011-12 and CSIS(-3.6) in FY2012-13.

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

Current Year (2011-12)	124,142,594.00	126,689,530.00	2.1%	No
1st Subsequent Year (2012-13)	101,599,688.00	101,675,431.00	0.1%	No
2nd Subsequent Year (2013-14)	98,615,233.00	98,022,687.00	-0.6%	No

Explanation:
(required if Yes)

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

Current Year (2011-12)	365,440,120.00	256,404,993.00	-29.8%	Yes
1st Subsequent Year (2012-13)	204,315,255.00	216,214,036.69	5.8%	Yes
2nd Subsequent Year (2013-14)	195,474,409.00	205,347,713.69	5.1%	Yes

Explanation:
(required if Yes)

For FY2011-12, the change is due to unexpended budgets carryover into object 4000, and some grants not yet implemented still show budget in this object. The change in FY2012-13 is mostly due to a \$5 million increase in custodial supplies and \$5 million increase in books and supplies for new schools. In FY2013-14, the change is mostly due to an increase in custodial supplies.

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

Current Year (2011-12)	810,794,511.00	759,934,005.00	-6.3%	Yes
1st Subsequent Year (2012-13)	720,005,852.00	724,539,129.82	0.6%	No
2nd Subsequent Year (2013-14)	721,181,666.00	695,450,180.82	-3.6%	No

Explanation:
(required if Yes)

Multiyear contracts are budgeted but maybe paid for in another fiscal year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	3,096,151,618.00	2,848,254,134.00	-8.0%	Not Met
1st Subsequent Year (2012-13)	2,872,564,889.00	2,663,976,088.00	-7.3%	Not Met
2nd Subsequent Year (2013-14)	2,821,157,280.00	2,669,807,307.00	-5.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	1,176,234,631.00	1,016,338,998.00	-13.6%	Not Met
1st Subsequent Year (2012-13)	924,321,107.00	940,753,166.51	1.8%	Met
2nd Subsequent Year (2013-14)	916,656,075.00	900,797,894.51	-1.7%	Met

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

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

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

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

For FY2011-12, the decrease is primarily due to projected under spending in various expenditure-driven grants. For FY2012-13, the decrease is attributed to loss of federal resources, including Title I Regular and ARRA (Title I, SIG, Title IID formula and competitive).

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

The decrease is primarily due to the change in recording the transfer of revenue to the adult education fund to conform with GASB 54. In addition, COLA for 12-13 changed from 3.20% to 3.1%. The decrease is also attributed to the loss of state resources, especially EIA(-15.2) in FY2011-12 and CSIS(-3.6) in FY2012-13.

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

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

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

For FY2011-12, the change is due to unexpended budgets carryover into object 4000, and some grants not yet implemented still show budget in this object. The change in FY2012-13 is mostly due to a \$5 million increase in custodial supplies and \$5 million increase in books and supplies for new schools. In FY2013-14, the change is mostly due to an increase in custodial supplies.

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

Multiyear contracts are budgeted but maybe paid for in another fiscal year.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	63,096,754.99	104,382,695.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

- ☐ Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- ☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- ☐ Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	1.4%	1.2%	1.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.5%	0.4%	0.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		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 (2011-12)	(70,895,206.00)	3,306,139,132.00	2.1%	Not Met
1st Subsequent Year (2012-13)	287,666,520.71	2,877,761,906.76	N/A	Met
2nd Subsequent Year (2013-14)	245,898,276.90	2,940,139,271.76	N/A	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)

Beginning balance for prior year is used in the 2011-12 year. Fiscal stabilization plan is submitted to address the district's operating deficit.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2011-12)	772,539,019.36		Met
1st Subsequent Year (2012-13)	980,733,909.07		Met
2nd Subsequent Year (2013-14)	1,186,900,275.97		Met

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

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2011-12)	27,420,000.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA
5% or \$60,000 (greater of)	0 to 300
4% or \$60,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	534,634	519,235	499,517
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

No

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,992,404,195.00	5,454,503,596.76	5,460,512,370.76
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,992,404,195.00	5,454,503,596.76	5,460,512,370.76
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	59,924,041.95	54,545,035.97	54,605,123.71
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)	59,924,041.95	54,545,035.97	54,605,123.71

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	65,375,780.00	65,375,780.00	65,375,780.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	18,135,829.86	153,801.43	13,363,570.33
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	83,511,609.86	65,529,581.43	78,739,350.33
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	1.39%	1.20%	1.44%
District's Reserve Standard (Section 10B, Line 7):	59,924,041.95	54,545,035.97	54,605,123.71
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

The multiyear projection for FY2012-13 and FY2013-14 assumes that the fiscal stabilization plan(other adjustment) line is adopted by the Board.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Cafeteria Fund

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(816,612,591.87)	(807,822,880.00)	-1.1%	(8,789,711.87)	Met
1st Subsequent Year (2012-13)	(879,925,721.00)	(843,151,479.37)	-4.2%	(36,774,241.63)	Met
2nd Subsequent Year (2013-14)	(885,220,106.00)	(844,686,767.85)	-4.6%	(40,533,338.15)	Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	18,910,000.00	6,782,292.00	-64.1%	(12,127,708.00)	Not Met
1st Subsequent Year (2012-13)	1,064,000.00	0.00	-100.0%	(1,064,000.00)	Not Met
2nd Subsequent Year (2013-14)	1,064,000.00	0.00	-100.0%	(1,064,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)	213,618,597.00	128,484,245.00	-39.9%	(85,134,352.00)	Not Met
1st Subsequent Year (2012-13)	208,932,629.00	118,272,391.00	-43.4%	(90,660,238.00)	Not Met
2nd Subsequent Year (2013-14)	213,907,391.00	115,785,938.00	-45.9%	(98,121,453.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The decrease is due to the subsequent correction of data that were inadvertently reflected in the budget adoption column for all 3 years. The FY2011-12 first interim projection pertains to the funding for the ISIS(Integrated Student Information System) project from Measure Y.

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

Explanation:
(required if NOT met)

The decrease is caused by the reclassification of the transfer of funding to adult education from an interfund transfer(expenditure) to revenue adjustment. This is partially offset by increased support to cafeteria fund and child development fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? 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, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	2,359,536
Certificates of Participation	24	Various Funds	Fund 56 - Objects 7438 & 7439	486,968,106
General Obligation Bonds	24	Tax Levy	Fund 51 - Objects 7433 & 7434	11,596,250,000
Supp Early Retirement Program				
State School Building Loans		Tax Levy	Fund 53 - Objects 7432 & 7438	0
Compensated Absences		Various Funds	Various	68,902,574

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	1	General Fund	Fund 01 - Objects 7438 & 7439	216,990
Retirement Bonus		Various Funds	Various	91,032,173
Early Retirement Incentive	3	Various Funds	Various	40,275,386

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	1,495,807	1,198,207	942,507	669,500
Certificates of Participation	70,629,148	60,121,324	35,286,806	35,870,090
General Obligation Bonds	872,169,906	855,850,887	893,994,802	872,409,642
Supp Early Retirement Program				
State School Building Loans	0	0	0	0
Compensated Absences	73,890,931	71,831,317	70,643,179	69,474,693

Other Long-term Commitments (continued):

Children's Center Fac Revolving Ln	0	79,200	79,200	79,200
CA Energy Commission Loan	236,754	222,785	0	0
Retirement Bonus	7,582,487	6,083,176	5,945,898	5,675,776
Early Retirement Incentive	14,135,100	15,102,069	12,662,354	12,510,963
Total Annual Payments:	1,040,140,133	1,010,488,965	1,019,554,746	996,689,864
Has total annual payment increased over prior year (2010-11)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

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

Current Year (2011-12)

1st Subsequent Year (2012-13)

2nd Subsequent Year (2013-14)

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

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

(Funds 01-70, objects 3701-3752)

Current Year (2011-12)

1st Subsequent Year (2012-13)

2nd Subsequent Year (2013-14)

322,714,940.00	254,251,166.00
341,250,000.00	341,250,000.00
366,480,000.00	366,480,000.00

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

Current Year (2011-12)

1st Subsequent Year (2012-13)

2nd Subsequent Year (2013-14)

0.00	0.00
0.00	0.00
0.00	0.00

- d. Number of retirees receiving OPEB benefits

Current Year (2011-12)

1st Subsequent Year (2012-13)

2nd Subsequent Year (2013-14)

35,898	35,898
36,763	36,763
37,651	37,651

4. Comments:

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

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

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

Yes

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

No

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

Yes

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
458,849,945.00	458,849,945.00
0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

Budget Adoption (Form 01CS, Item S7B)	First Interim
97,500,000.00	90,464,689.00
119,800,000.00	119,800,000.00
119,800,000.00	119,800,000.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2011-12)
1st Subsequent Year (2012-13)
2nd Subsequent Year (2013-14)

97,500,000.00	90,464,689.00
119,800,000.00	119,800,000.00
119,800,000.00	119,800,000.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	39,170.9	37,508.1	35,048.1	35,048.1

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

--

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

If Yes, explain the nature of the new costs:

--

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	21,315.6	16,522.2	16,504.7	16,504.7

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 11, 2011

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 11, 2011

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

Yes

If Yes, date of budget revision board adoption:

Oct 11, 2011

4. Period covered by the agreement:

Begin Date: Jul 01, 2011

End Date: 6/31/2012

5. Salary settlement:

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year
or

0.0%

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

0

7. Amount included for any tentative salary schedule increases

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

0

0

0

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
100.0%	100.0%	100.0%

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

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

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

No		

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Classified (Non-management) Step and Column Adjustments

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
0	0	
0.0%	0.0%	0.0%

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Yes	Yes
	Yes	Yes

Classified (Non-management) - Other

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

2011-12 settlement included the furlough agreement subject to reopeners.

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

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

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

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

No

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	3,636.6	4,622.5	4,598.0	4,598.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
0	0	0
0.0%	0.0%	0.0%

Negotiations Not Settled

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

0

4. Amount included for any tentative salary schedule increases

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0	0	0

**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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
100.0%	100.0%	100.0%

**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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
0	0	0
0.0%	0.0%	0.0%

**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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

Yes

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Glossary of Terms
FY 2011-12 First Interim

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