NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130) Signed: District Superintendant of Designee
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.
To the County Superintendent of Schools: This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)
Meeting Date: December 15, 2009 Signed: Thay Stanton President of the Governing Board
CERTIFICATION OF FINANCIAL CONDITION
X 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.
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: Susan Ginder Telephone: (562) 997-8126
Title: Executive Director of Fiscal Services E-mail: sginder@lbschools.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.

			Not	İ
CRITERIA AND STANDARDS		Met	Met	
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.	х		

First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2009-10

	TAND STANDARDS (south	inuad)	Met	Not Met
RITEI 2	RIA AND STANDARDS (conti Enrollment	years has not changed by more than two percent since budget adoption.	х	
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.	х	
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.		х
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		x
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	Х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	x	

ימחני	EMENTAL 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?	х	
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?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	Х	
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	<u>.</u>
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

First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2009-10

HPPI	EMENTAL INFORMATION (cor	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2008-09) annual payment? 	Х	
		 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? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since budget adoption in OPEB liabilities? 		Х
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		Х
		 If yes, have there been changes since budget adoption in self- insurance liabilities? 		Х
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
-		 Certificated? (Section S8A, Line 1b) 		X
		Classified? (Section S8B, Line 1b)		X
		Management/supervisor/confidential? (Section S8C, Line 1b)		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:		
	ļ	Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

דוחח	IONAL 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?	Х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
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?	х	
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?		х
A7	Independent Financial System	is the district's financial system independent from the county office system?		х
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).	Х	
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?	Х	

2009-10 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

19 64725 0000000 Form 011

g Beach Unified Angeles County	Revenues, E	expenditures, and Ch	anges in Fund Baland Board Approved		Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	(D)	(E)	(F)
escription Resource Codes						1	ļ
REVENUES	}	İ			392,709,969.00	1,095,358.00	0.3%
	8010-8099	412,464,033.00	391,614,611.00	53,835,878.59	1,754,838.00	0.00	0.0%
1) Revenue Limit Sources	8100-8299	0.00	1,754,838.00	554,838.00	83,230,515.00	80,228.00	0.1%
2) Federal Revenue	8300-8599	82,056,712.00	83,150,287.00			1,491,522.00	16.0%
3) Other State Revenue	8600-8799	8,488,377.00	1		10,803,891.00	1,101)====	
4) Other Local Revenue	0000-0100	503,009,122.00		56,584,856.20	488,499,213.00		
5) TOTAL, REVENUES					\ 		
EXPENDITURES					255,082,160.00	(3,212,172.00)	-1.3%
	1000-1999	251,527,518.0			1	501,293.00	0.79
1) Certificated Salaries	2000-2999		0 71,157,588.0			2,726,124.00	2.5
2) Classified Salaries	3000-3999	(E0 0F0 0	0 110,268,092.0		= 024 000 00	2,480,869,00	25.2
3) Employee Benefits	4000-4999	2 000 772 0	1				
4) Books and Supplies	5000-5999					T	
Services and Other Operating Expenditures	6000-699			259,355.7	2,081,426.00	(304,201.00	4
6) Capital Outlay			Ì		0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect	7100-729 7400-749) A:	0.1		4000	T)) 2.
Costs)	7300-739	(10,622,298.	00) (12,240,847.		T	1	1
8) Other Outgo - Transfers of Indirect Costs	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	459,930,880	00 467,305,701.	00 82,667,207.3	19 463,866,024.66	<u> </u>	
9) TOTAL, EXPENDITURES				1		}	Ì
C. EXCESS (DEFICIENCY) OF REVENUES			00 18,526,404	.00 (26,082,351.	19) 24,633,189.0	0	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		43,078,242	.00 (6,520,404			1	}
D. OTHER FINANCING SOURCES/USES							1
D. OTHER FINANCING SOCKOLONG)	.00 16,891,176.0	0.0	ю 0
1) Interfund Transfers	8900-89	16,891,170		,,00			0- (00
a) Transfers In	7600-76	8,659,41	8,661,843	3.00	914.112		
b) Transfers Out				0.00	.000.	00 0.	00 00
2) Other Sources/Uses	8930-89	910	0.00	0.00		00 0	00
a) Sources	7630-7	093	0.00	0.00	0.00 (47,538,343	(719,899	.00)
b) Uses	8980-8			4.00)		1	
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES		(35,805,35	55.00) (38,589,11	1.00) (5,500,00	2.VYII	_	

Long Beach Unified Los Angeles County

2009-10 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

19 64725 0000000 Form 01l

Page	rce 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)
escription Resou . NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	ice codes_		7,272,887.00	(20,062,707.00)	(31,582,351.19)	(14,685,848.00)		·
FUND BALANCE, RESERVES			!	 			Ì	
1) Beginning Fund Balance		9791	55,482,805.42	55,482,805.42		55,482,805,42	0.00	0.0
a) As of July 1 - Unaudited		9793	0.00	0.00		0,00	0.00	0.0
b) Audit Adjustments		3,00	55,482,805.42	55,482,805.42		55,482,805.42		
c) As of July 1 - Audited (F1a + F1b)			0.00		[0.00	0.00	0.0
d) Other Restatements		9795				55,482,805.42		
e) Adjusted Beginning Balance (F1c + F1d)			55,482,805.42		1	40,796,957.42		
2) Ending Balance, June 30 (E + F1e)			62,755,692.42	35,420,098.42		40,700,001.	and the second	
•								
Components of Ending Fund Balance			1			406,650.00		1
a) Reserve for Revolving Cash		9711	406,650.00	406,650.00				
Stores		9712	1,400,000.00	1,400,000.00		1,400,000.00		
		9713	300,000.00	300,000.00	<u>.</u> }	300,000.00		
Prepaid Expenditures		9719	0.00	0.00	<u> </u>	0.00		
All Others		9730	0.00	0.00		0.00		
General Reserve			0.00	<u> </u>		0,00		
Legally Restricted Balance		9740	0.04		7			
 b) Designated Amounts Designated for Economic Uncertainties 		9770	0.0	0.00	<u> </u>	0.00		
Designated for the Unrealized Gains of Investm	nents			n a.o.		0.00		
and Cash in County Treasury		9775	0.0	V	7	0.00	1	
Other Designations		9780	0.0	0.00	4		1	
c) Undesignated Amount		9790			-	38,690,307.42	1	
d) Unappropriated Amount		9790	60,649,042.4	2 33,313,448.4	2	<u> </u>		-J

_ong Beach Unified _os Angeles County

2009-10 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Angeles County		Expenditures, and Ch Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals		% Diff (E/B) (F)
Resource C	Object codes Codes	(A)	(B)	(c)	(D)	(<u>e)</u>	
escription					1	Ì	ļ
EVENUE LIMIT SOURCES					Ì		0.0061
Principal Apportionment	8011	365,125,643.00	335,358,696.00	39,755,119.00	335,339,865.00	(18,831.00)	0.0%
State Ald - Current Year	8015	2,809,383.00	2,373,550,00	342,543.00	2,373,550.00	0,00	0.0%
Charter Schools General Purpose Entitlement - State Ald	8019	0,00	0.00	8,096,249.48	0.00	0.00	0.0%
State Aid - Prior Years	0010				1	0.00	0.0%
Tax Relief Subventions	8021	591,426.00	591,426.00		591,426.00	0.00	0.0%
Homeowners' Exemptions	8022	0.00	0.00	0.00	T i	0.00	0.0%
Timber Yield Tax	8029	53.00	1,052,158.00	1,059,135.23	1,052,158.00	0.001	0,070
Other Subventions/In-Lieu Taxes					61,174,658.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	60,683,637.00				0.00	0.0%
Unsecured Roll Taxes	8042	2,848,362.00	1,835,380.00			0.00	0.0%
	8043	5,594,747.00	5,489,652.00	~	- 100 010 00	0.00	0.0%
Prior Years' Taxes	8044	1,121,320.00	2,169,649.0	266,863.03	2,169,649.00		
Supplemental Taxes				537,663.70	1,820,950.00	0.00	0.09
Education Revenue Augmentation Fund (ERAF)	8045	(4,936,091.00	0) 1,820,950.0	0 337,603.70	1,023,00		
Community Redevelopment Funds (SB 617/699/1992)	8047	0.0	0.0	0.0	0.00	0.00	0.0
Penalties and Interest from			0.0	10 (18,749.2	0.00	0.00	0.0
Delinquent Taxes	8048	0.0	0.00	(1011 1012			
Miscellaneous Funds (EC 41604)	8081	108,148.0	108,148.0	16,432.3	4 108,148.00	0.00	0.0
Royalties and Bonuses		0.0		0.0	0.00	0.00	0,0
Other In-Lieu Taxes	8082					0.00	0.0
Less: Non-Revenue Limit	8089	(54,074.0	00) (54,074.	00) 0.0	00 (54,074.00	0,00	- 0,0
(50%) Adjustment		433,892,554.0	00 411,920,193.	53,906,133,0	7 411,901,362.00	(18,831.00)	0.0
Subtotal, Revenue Limit Sources Revenue Limit Transfers				ļ			
Uprestricted Revenue Limit		(23,664,079,	00) (22,197,961	.00) 0.	00 (21,083,772.00) 1,114,189.00	-5.
Transfers - Current Year 00	000 8091	(23,004,013.	(24/10/12				
Continuation Education ADA Transfer 22	200 8091		}		ļ		
Community Day Schools Transfer 24	130 8091		- [1			\ <u>-</u> -
	500 8091						
All Other Revenue Limit	0004		.000	.00	0.0	0.00	T
Transfers - Current Year All	Other 8091			3,00 0	.00 2,472,363.0	0.00	0
PERS Reduction Transfer	8092			Į	.48) (579,984.0	0.00) 0
Transfers to Charter Schools in Lieu of Property Taxes	8096	_		1	.00 0.0	0.00) 0
Property Taxes Transfers	8097			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	0.0	<u>) c</u>
Revenue Limit Transfers - Prior Years	8099	' 	,,, <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	J.00		1,095,358.0	0 0
TOTAL, REVENUE LIMIT SOURCES		412,464,033	3,00 391,614,61	1.00 33,000,013			
FEDERAL REVENUE			1	- 1			0
	8110	0	0.00	0.00	0.00	0.0	0
Maintenance and Operations	818	·	- 1	0.00	0.00 0.	00	1
Special Education Entitlement	818	•		0.00	0.000.	00	
Special Education Discretionary Grants	822			0,00	0.00 0.	00	+-
Child Nutrition Programs		*		0.00	0.00 0.	00 0.0	
Forest Reserve Funds	826	·	0.00		0.00 0.	.00 0.0	
Flood Control Funds	827	•	0.00		0.00	.00 0.	00
Wildlife Reserve Funds	828	,*			0.00	.00 0.	00
FEMA	828	′'	0.00	0,00		.00 0.	00
Interagency Contracts Between LEAs	828		0.00	0.00		.00	
Pass-Through Revenues from Federal Sources	828	37	0.00	0.00			ļ
3000-	3299, 4000- 4201-4215,			1		<u> </u>	
NCLB/IASA 46	10, 5510 82	90					

2009-10 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

g Beach Unified Angeles County		Uni Revenues, E	estricted (Resource xpenditures, and Ch	anges in Fi			Brolos	ted Year	Difference	% Diff
	D	Object Codes	Original Budget (A)	Board Al Operating (E	g Budget	Actuals To Date (C)	T	otals (D)	(Col B & D) (E)	(E/B) (F)
escription	Resource Codes									
ocational and Applied Technology Education	3500-3699	8290					l 	}		
Safe and Drug Free Schools	3700-3799	8290 8290					<u> </u>			0.0%
JTPA / WIA	5600-5625	8290	0,00	1,7	54,838.00	554,838.00	 	,754,838.00	0.00	0.0%
Other Federal Revenue	All Other	0280	0.00	1,7	54,838.00	554,838.00	1	,754,838.00	0.00	0.070
TOTAL, FEDERAL REVENUE								ļ		
THER STATE REVENUE					\					1
Other State Apportionments								ļ		
ROC/P Entitlement	6360	8311		1	ļ		1	Ì		1
Current Year	6360	8319		-	·	li	\			1
Prior Years	0500		ļ	ļ						1
Special Education Master Plan	6500	8311		1		1	I	ļ		1
Current Year	6500	8319	1	1						1
Prior Years	7230	8311		Ì		1				1
Home-to-School Transportation	7090-7091	8311								
Economic Impact Aid	7240	8311				0.0	20	124,123.00	(2,763,321.0	0) -95.79
Spec. Ed. Transportation All Other State Apportionments - Current Year	r All Other	8311	3,531,809.0	20 2	2,887,444.00			0.00	1	
All Other State Apportionments - Prior Years	All Other	8319	0.	00	0.00	1	Į.	0.00	0.0	0.0
		8425		00	0.00	<u>'</u>		26,137,755.00	(305,235.0	00) -1.2
Year Round School Incentive		8434	26,442,990.	00 2	6,442,990.00		<u> </u>	20,1011/		
Class Size Reduction, K-3		8435	0.	.00	0.00	7	-			
Class Size Reduction, Grade Nine		8480	350,077	.00	0.0		~	0.00	J	
Charler Schools Categorical Block Grant		8520	0	.00	0.0		.00	0.00		00 0.0
Child Nutrition Programs		8550	0	.00	0.0	-	.00	9,889,024.0		.00 0.
Mandaled Costs Reimbursements	riale	8560	9,781,071	.00	9,889,024.0	0 (1,528,971	.51)	9,009,024.0		
Lottery - Unrestricted and Instructional Mate	21(410		-	ļ		1	-			
Tax Relief Subventions Restricted Levies - Other			}	- }	0.0		0.00	_0.0	<u>ю</u>	Ì
Homeowners, Exemblious		8575		0.00	0.0		0.00	0.0)0	
Other Subventions/In-Lieu Taxes		8576		0.00	0.0		0.00	0.0	o o	0.00
Pass-Through Revenues from State Source	es	8587		0.00	. 0,1					
Pass-Milodgii Nevolidaa ii am	7155 7156 715	7,								Ì
Instructional Materials	7158, 7160, 717	0 8980	İ	Ì			. [
School Based Coordination Program	7250	8590	Į							
Drug/Alcohol/Tobacco Funds	6650-6690	8590	1							
Healthy Start	6240	8590								
Class Size Reduction Facilities	6200	859	'	1						
School Community Violence	7391	859	0							<u> </u>
Prevention Grant	7400	859	0					47,079,613	3,00 3,148,70	84.00
Quality Education Investment Act	All Other	859		65.00	43,930,829			83,230,515		28.00
All Other State Revenue	Yal Olive		82,056,7	12.00	83,150,28	7.00 (768,1	64.26)	83,230,310	7,00	
TOTAL, OTHER STATE REVENUE			_)	\			1
OTHER LOCAL REVENUE							1			
Other Local Revenue County and District Taxes							000		0,00	
County and District Texco		86	15	0.00		0.00	0.00		0.00	1
Other Restricted Levies				1		0.00	0.00			Į
Other Restricted Levies Secured Roll			16	0.00			200		0.00	ı
Other Restricted Levies Secured Roll Unsecured Roll		86	16	0.00		0.00	0.00		0.00	
Other Restricted Levies Secured Roll Unsecured Roll Prior Years' Taxes		86 86					0.00		0.00	
Other Restricted Levies Secured Roll Unsecured Roll		86 86	517	0.00		0.00				0.00

19 64725 0000000 Form 01I

_ong Beach Unified _os Angeles County

2009-10 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes In Fund Belance

				Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) _(F)
scriptionRes	source Codes	Codes	(A)	0,00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0,00				ļ
Community Redevelopment Funds		0005	0.00	0.00	16.62	0.00		
Not Subject to RL Deduction		8625			[]	0.00	}	
Penalties and Interest from Delinquent Non-Rever	une	8629	0.00	0.00	0.00	0.00		
Limit Taxes				507.00	16,507.12	35,180.00	18,673.00	113.1%
Sales Sale of Equipment/Supplies		8631	0.00	1		0,00	0.00	0.0%
Sale of Publications		8632	0.00	T'		0.00	0.00	0.0%
Food Service Sales		8634	0.00	<u> </u>	0.00	0.00	0.00	0,0%
		8639	0.00	1			(2,511.00)	-0.3%
All Other Sales Leases and Rentals		8650	776,818.00	T	" 		0.00	0.0%
		8660	1,400,000.00	1			0.00	0.09
Interest Net Increase (Decrease) in the Fair Value of Inves	stments	8662	0.00	0.00	0.00	0.00		
		ŀ	1	1	0.00	0.00	0.00	0.0
Fees and Contracts Adult Education Fees		8671	0.00		*	1	0.00	0.0
Non-Resident Students		8672	0.00					
Transportation Fees From Individuals		8675	0.00	0.0	0,00	<u>'</u>	<u></u> _	<u></u>
Transportation Services	7230, 7240	8677			0.00	0.00	0.00	0.0
Interagency Services	All Other	8677	0.0				0.00	0.0
Mitigation/Developer Fees		8681	0.0	- i "	~			Τ
All Other Fees and Contracts		8689	0.0	0.0	0.0	5.5-		
Other Local Revenue				}		0.00	0.00)) <u>0.</u>
Plus: Misc Funds Non-Revenue Limit (50%) Ad	diustment	8691	0.0					
Plus: Misc Funds Noi-Revenue From Local Sources	,	8697	0.0			~	T	20.
		8699	6,311,559.0	00 7,119,044.			1	
All Other Local Revenue		8710	0.0	0.	0.0			
Tuition		8781-8783	3 0.	.00 0.	.00 0.0	0.00	1	1
All Other Transfers In				l I	}			ļ
Transfers Of Apportionments Special Education SELPA Transfers			\	Ì	}			
From Districts or Charter Schools	6500	8791					ļ	
From County Offices	6500	8792	ļ			1	}	
From JPAs	6500	8793	1				-	
ROC/P Transfers	2260	8791		l	l			
From Districts or Charter Schools	6360	8792		ļ	ļ		Ì	
From County Offices	6360	8793		\				
From JPAs	6360	0100						
Other Transfers of Apportionments			1		0.00	0.00	0.	00
From Districts or Charter Schools	All Other	8791		0.00	0.00	0.00	0.	.00
From County Offices	All Other	8792		0.00	0.00	0.00	00 0.	.00
From JPAs	All Other	8793		0.00	9.00		00 0.	.00
All Other Transfers In from All Others		8799		<u> </u>	0.50		00 1,491,522	.00
TOTAL, OTHER LOCAL REVENUE			8,488,37	7.00 9,312,36	9.00 2,202,00	2.07		
101712, 01112112				22.00 485,832,10	15.00 56,584,85	6 20 488,499,213.	.00 2,667,108	.00

2009-10 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

g Beach Unified Angeles County	Object Or)riginal Budget ∫	Board A Operatin	Approved ng Budget (B)	Actual	als To Date (C)	Projecte Tota (D	tals	Difference (Col B & D) (E)	% Dlff (E/B) (F)	
escription Resource Codes	Codes	(A)							}	i	
ERTIFICATED SALARIES		1	ί)	(102 00	(2,687,720.00)	-1.29	2 <u>%</u>
	1100	219,567,660.00	219,7	380,743.00	 -	3,257,714.91		68,463.00	436,598.00	3.8	
Certificated Teachers' Salaries	1200	11,540,488.00	_ <u>11/</u>	545,422.00	1	1,823,515.70		779 410 00	(1,107,004.00)		_
Certificated Pupil Support Salaries	1300	17,534,855.00	17,	671,406.00	1 3	3,988,853.34		778,410.00	145,954.00	4	.5%
Certificated Supervisors' and Administrators' Salaries	1900	2,884,515.00	3	,272,417.00		471,955.28	t	126,463.00	(3,212,172.00)		.3%
Other Certificated Salaries	1900	251,527,518.00		,869,988.00		39,542,039.23	255,0	082,160.00	(3,414,11		
TOTAL, CERTIFICATED SALARIES		201,0213				1	1	-			
CLASSIFIED SALARIES	}					39 100	1	,489,395.00	973,548.00	39	9.5%
	2100	2,410,266.00	+	2,462,943.00	4	291,804.85		,489,393.00	256,462.00	l	0.9%
Classified Instructional Salaries	2200	28,575,139.00	28	8,485,251.00	<u> </u>	7,045,732.16	-	0.094,765.00	(460,735.00	1	2.5%
Classified Support Salaries	2300	18,550,487.00	0 18	8,634,030.00		4,868,566.62		3,060,800.00	(414,262.00	٠ .	2.3%
Classified Supervisors' and Administrators' Salaries	2400	17,642,102.00		7,646,538.00	0	4,125,809.76			146,280.00		3.7%
Clerical, Technical and Office Salaries	2900	3,928,826.00	, i	3,928,828.00		662,708.94		3,782,546.00	†		0.7%
Other Classified Salaries	2200	71,106,820.00	- 1	71,157,588.00		16,994,622.33	3 70	0,656,295.00		1	1
TOTAL, CLASSIFIED SALARIES		1 1115	\top					I			ļ
EMPLOYEE BENEFITS	}	ı				:= 207 /		1,018,053.00	808,361.0	J0	3.7%
EMI TO I ==	3101-3102	21,705,511.0		21,826,414.0	- 1	3,318,897.4		6,534,862.00		. l .	10.3%
STRS	3201-3202	5,906,250.0	.	5,924,872.0	00	1,544,265.2		8,937,692.00			0.5%
PERS	3301-3202	8,943,809.0		8,981,059.0	.00	1,766,391.5	**			- i	3.3%
OASDI/Medicare/Alternative	3401-3402	200 005 0	1	55,883,043.0	.00	9,206,187.9		54,049,252.00 076,511.00	10.507		3.6%
Health and Welfare Benefits	3501-3502	4 002 263	l l	1,013,108.	.00	169,786.3		976,511.00	-	_	3.7%
Unemployment Insurance		10 000 845		10,075,192.	2.00	1,703,732.9	"	9,707,311.00	24 707	1	3.99
Workers' Compensation	3601-3602	000 530		806,983		136,304.	l l	775,186.00		ì	2.03
OPEB, Allocated	3701-3702		- 1	4,089,732		712,864.	.93	4,009,519.00			8.0
OPEB, Active Employees	3751-3752	1 055 059	Į.	1,668,674	l l	0	0.00	1,532,567.00	١ .		0.0
PERS Reduction	3801-3802		- 1	1,015		1,015.	L	1,015.0		0.00	
PERS Reduction Other Employee Benefits	3901-3902		3.00	110,268,092		18,559,445	1	107,541,968.0	00 2,726,124	1.00	2.5
Other Employee Benefits TOTAL, EMPLOYEE BENEFITS		110,456,253	3.00	170,600,-					\		
			}		-				00 35,46	22.00	5.8
BOOKS AND SUPPLIES	4400	20,310	10.00	609,73	32.00	38,818		574,270.0	·		-31.
Approved Textbooks and Core Curricula Materials	4100	108,96		109,64			02,42	144,191.0			29.
Books and Other Reference Materials	4200	6,245,02	l	8,873,60		1,472,42	4.57	6,283,503.			-38
Materials and Supplies	4300			259,71	- 1	154,77		360,235.	1 (0.0)		-38 1
Noncapitalized Equipment	4400	265,47	1		0.00		0.00	9,630.	,,,,,,	30.00)	
	4700		0.00	9,852,6		1,669,22	21.04	7,371,829	9.00 2,480,8	69.00	25
TOTAL, BOOKS AND SUPPLIES		6,639,77	72.00	3,00-,	50.0	1				\	
SERVICES AND OTHER OPERATING EXPENDITURES		Ì	}		1	í	2.00	ı	0.00	0.00	!
1	5100	, \	0.00		0.00	241	0.00	415,366		539.00)	-4
Subagreements for Services	5200	007.0	296.00		827.00		036.55	70,372		750.00	
Travel and Conferences	5300	ء م	169.00		122.00	†	063,00	17,00	2.00	0.00	
Dues and Memberships	5400-54	· · ·	,000.00		,000.00		201,60	9,799,70		704.00	·
Insurance	5400-54		1		,413.00	l .	1			,701.00)	ļ
Operations and Housekeeping Services		. 400	361.00	4,234	,440.00		291.02	4,475,14		3,205.00)	
Rentals, Leases, Repairs, and Noncapitalized Improvements	(S	1004	,185.00)		3,723.00)	1	,911.91	(779,51		2,684.00)	
Transfers of Direct Costs	0	(000	9,985.00)	(0.40	9,395.00)	i	5,971. 74)	(836,71	11.00)	,004.00,	Ī
Transfers of Direct Costs - Interfund	5750)	500					17,307,9	1,78	2,586.00	\
Professional/Consulting Services and	580	n 13,95	7,477.00	19,090	0,540.00		8,781.45			9,656.00	1
Operating Expenditures	590		2,090.00	0.010	9,799.00	o 649	9,668.26	2,650,1	43.00	1,000	
Communications	500	A0	1			1		33,1 <u>19,4</u>	456.00 <u>1,7€</u>	31,567.00	1
TOTAL, SERVICES AND OTHER		29.62	0,553.00	34,88	31,023.00	0 5,642	2,523.49	30,114,	,50,00	<u></u>	-

19 64725 0000000 Form 01I

.ong Beach Unified .os Angeles County

2009-10 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

	rce 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)
escription	ilce oodes	5525					1	
APITAL OUTLAY		Į			ì		(405,327.00)	-366.3%
and		6100	82,000.00	110,642.00	54,037.46	515,969,00	0.00	0.0%
and		6170	0.00	0.00	0.00	0.00		7.4%
and Improvements Buildings and Improvements of Buildings		6200	66,000.00	163,244.00	6,034.25	151,125.00	12,119.00	
Books and Media for New School Libraries		ĺ			0.00	0.00	0.00	0.0%
or Major Expansion of School Libraries		6300	0,00	0.00	22,328.64	447,377.00	(171,059.00)	-61.9%
Equipment		6400	264,262.00	276,318.00 966,955.00	176,955.42	966,955.00	0.00	0.0%
Equipment Replacement		6500	790,000.00			2,081,426.00	(564,267.00)	-37.29
FOTAL, CAPITAL OUTLAY			1,202,262.00	1,517,159.00	200,000,00			
THER OUTGO (excluding Transfers of Indirect Co	sts)						<u> </u>	
Tuition Tuition for Instruction Under Interdistrict		9446	0.00	0.00	0.00	0.00	0.00	0.0
Attendance Agreements		7110	0.00			0.00	0.00	0.0
State Special Schools		7130	0.00	,				0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	T	1	0.0
Payments to County Offices		7142	0.00	0.04			T	0.0
Payments to JPAs		7143	0.00	0.0	0.00	0.00	0.00	
Transfers of Pass-Through Revenues					0.00	0.00	0.00	0,0
To Districts or Charter Schools		7211	0.0	T				0.0
To County Offices		7212	0.0	1			0.00	0.
To JPAs		7213	0.0	0.0	0,			
Special Education SELPA Transfers of Apportionment To Districts or Charter Schools	ents 6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221						
	6350, 6360	7222	Ì	ļ	·			
To JPAs	6350, 6360	7223			0.0	0.0	0.00	0
Other Transfers of Apportionments	Ali Other	7221-7223) 0
All Other Transfers		7281-7283		-	00 0.0	<u> </u>) 0
All Other Transfers Out to All Others		7299	0,	0.	00			
Debt Service		7438	0.	00 0	.00 0.0	0.0		
Debt Service - Interest		7439	0.	00 0	.00 0.	0.0	0.0	T
Other Debt Service - Principal	direct Costs)	,,,,,	0.	00 0	.00 0.	00 0.	0.0	0 0
TOTAL, OTHER OUTGO (excluding Transfers of In								ļ
OTHER OUTGO - TRANSFERS OF INDIRECT COS	,,,,			Ì	_	40.000.000	(187,734.0	(0)
Transfers of Indirect Costs		7310	(9,021,438			00 (10,360,088.		
Transfers of Indirect Costs - Interfund		7350	(1,600,860	I		00 (1,627,022		
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS	_ 	(10,622,298	.00) (12,240,847	7.00)	.00 (11,987,110	.00/1 \200(10)	1
TOTAL, EXPENDITURES			459,930,880	1.00 467,305,70°	1.00 82,667,207	.39 463,866,024	.00 3,439,677.0	00

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.ong Beach Unified .os Angeles County

2009-10 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes In Fund Balance

		bject odes	Original Budget (A)	Board	i Approved ting Budget (B)	Actuals To Dat	e Pr	ojected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
escription	ILCA CODAS O				1		}		}	
TERFUND TRANSFERS				}	}					!
NTERFUND TRANSFERS IN					ļ			16,891,176.00	0.00	0.0%
From: Special Reserve Fund	{	8912	16,891,176.00	1	6,891,176.00	0,	00	10,031,110,00		
From: Special Reserve Fund					0.00	0.	.00	0.00	0.00	0,0%
Redemption Fund		8914	0.00		0.00	0	.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	16.891,176.00	T	6,891,176.00	0	.00	16,891,176.00	0.00	0.0%
a) TOTAL, INTERFUND TRANSFERS IN			16,891,176.00	'	0,00 1111		-	-		l
NTERFUND TRANSFERS OUT										
,,,, =		7611	0.00		0.00		0.00	0.00	0.00	0.0%
To: Child Development Fund		7612	0.00		0.00	(0.00	0,00	0.00	0.0%
To: Special Reserve Fund		1012			-			0.00	0.00	0.09
To: State School Building Fund/		7613	0.0	<u> </u>	0,00		0.00	0.00	0.00	0.0
County School Facilities Fund		7615	0.0	0	0.00		0.00		0.00	Γ .
To: Deferred Maintenance Fund		7616	196,821.0	0	196,821.00	` 	0.00	198,821.00	(10,027.00	T
To: Cafeteria Fund		7619	8,462,597.0	ю	8,465,022.00		i	8,475,049.00 8,671,870.00	(10.027.00	1
Other Authorized Interfund Transfers Out			8,659,418.0	0	8,661,843.00	5,500,00	0.00	8,671,070.00	<u> </u>	
(b) TOTAL, INTERFUND TRANSFERS OUT									ļ	}
OTHER SOURCES/USES			ļ						!	
SOURCES			}	Ì				0.00	0.0	0.0
State Apportionments Emergency Apportionments		8931	0.6	00	0.0	0	0.00	0.00	0.0	
Proceeds						Ì		0.00	0.0	0 0.0
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.	.00	0,0	00	0.00	0.00	,	
Other Sources			l	ļ				0.04	0.0	0.
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0	.00	0.0	00	0.00			
Long-Term Debt Proceeds					0	00	0.00	0.0	0 0,	00 0
Proceeds from Certificates of Participation		8971		0.00		00	0.00	0.0	0.	00 0
Proceeds from Capital Leases		8972	` <u> </u>	0.00		00	0.00	0.0	0.	00 0
Proceeds from Lease Revenue Bonds		8973		0.00		.00	0.00	0,0	0.	00 0
All Other Financing Sources		8979	·	0.00		.00	0.00	0.0	0	00 0
(c) TOTAL, SOURCES				0.00						
USES			1						1	
Transfers of Funds from				0.00	C	.00	0.00	0.		.00
Lapsed/Reorganized LEAs		765	'	0.00		0.00	0.00	0.		.00
All Other Financing Uses		769		0.00		0,00	0.00	0,	00	.00
(d) TOTAL, USES		_ 								
CONTRIBUTIONS					(46,818,44	4 00)	0.00	(47,538,343	.00) (719,89	9.00)
Contributions from Unrestricted Revenues		898		l l		0.00	0.00	T		0.00
Contributions from Restricted Revenues		899		0.00		0.00	0.00	Τ.	.00	0.00
Categorical Education Block Grant Transfers		89	{	0.00		0.00	0.00	Τ.	.00	0.00
Transfers of Restricted Balances		89		0.00		0.00				
Categorical Flexibility Transfers		89	Г	0.00	(46,818,44		0.0	(47,538,343	3,00) (719,89	9.00)
(e) TOTAL, CONTRIBUTIONS			(44,037,1	(3.00)						
TOTAL, OTHER FINANCING SOURCES/USES			Ì	l	(38,589,1		0.000.0	0) (39,31 <u>9,03</u>	7,00) (729,92	6.00)

2009-10 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

19 64725 0000000 Form 011

ng Beach Unified s Angeles County	Revenue, E	xpenditures, and Cha	enges in Fund Balanc Board Approved		Projected Year	Difference (Col B & D)	% Diff (E/B)
Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(E)	`(F)'
Description						\ \	1
A. REVENUES			107 001 00	0.00	21,083,772.00	(1,114,189.00)	-5.0%
14. 11. 0	8010-8099	23,664,079.00	22,197,961.00	22,916,115.79	101,491,321.00	(33,967,960.00)	-25,1%
1) Revenue Limit Sources	8100-8299	131,163,223.00	135,459,281.00		1	(87,068.00)	-0.1%
2) Federal Revenue	8300-8599	83,697,822.00			1	(3,211,893.00)	-47.4%
3) Other State Revenue	8600-8799	668,473.00	- h				
4) Other Local Revenue		239,193,597.00	247,553,191.00	30,190,970.75	205,112,00		
5) TOTAL, REVENUES			1				
B. EXPENDITURES				20,792,268.2	119,535,507.00	(13,813,364.00)	-13.1%
	1000-1999	123,859,242.00	1		1	(1,687,537.00)	-4.5%
1) Certificated Salaries	2000-2999	39,278,257.0	I			1,171,451.00	2.1%
2) Classified Salaries	3000-3999	55,958,714.0			10.074.000.00	73,461,289.00	87,79
3) Employee Benefits	4000-4999	19,203,301.0		1			18.5
4) Books and Supplies	5000-5999	38,115,580.0	48,490,611.0		704 000 00		31.2
5) Services and Other Operating Expenditures	6000-6999	436,738.0	728,574.0	62,962.	37 001,00010)
6) Capital Outlay	7100-7299			n) (6,713.	204,944.0	0,00	0.0
7) Other Outgo (excluding Transfers of Indirect	7400-749	007 404 1			00 10,360,088.0	187,734.00	1.8
Costs)	7300-739	9,021,438.		20	77. 77. 70.0	1	<u> </u>
8) Other Outgo - Transfers of Indirect Costs		284,110,764.	00 342,303,035.	00 45,254,168	111		}
9) TOTAL, EXPENDITURES		1			1		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		(44,917,167	(94,749,844	.00) (15,063,197	.36) (64,616,845.0	(0)	
FINANCING SOURCES AND USES (A5 - B)		(44,511)191		Ì		Ì	-
D. OTHER FINANCING SOURCES/USES		1	1	1			1.
				.00	0.00	0.0	
1) Interfund Transfers	8900-89		7.00		0.00 35,127.	00 0.0	00
a) Transfers In	7600-76	29 22,856	3.00 35,12	.00			00 0
b) Transfers Out			0.00	0.00	0.00		-
2) Other Sources/Uses a) Sources	8930-89	""		0.00	0.00	.00	
b) Uses	7630-76	11.007.46	0.00		0.00 47,538,343	.00 719,899	.001
ì	8980-89				0.00 47,503,216	.00	
Contributions TOTAL, OTHER FINANCING SOURCES/USES		44,014,25	7.00 40,165,5	1.00	 .		

2009-10 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

19 64725 0000000 Form 01I

s Angeles County	Revenue, t	-Abertanores, and our	Board Approved		Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	(D)	(E)	(F)
escription Resource Codes	Codes					Ļ	
NET INCREASE (DECREASE) IN FUND		(902,910,00)	(47,986,527.00)	(15,063,197.36)	(17,113,629.00)		
BALANCE (C + D4)		ļ				ì	
FUND BALANCE, RESERVES					49,128,383.92	(0.33)	0.0
1) Beginning Fund Balance	9791	49,128,384.25	49,128,384.25	<u> </u>	0.00	0.00	0.0
a) As of July 1 - Unaudited	9793	0.00	0.00	1			
b) Audit Adjustments	•,	49,128,384.25	49,128,384.25	1	49,128,383.92	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)	9795	0.00	1		0.00	0.00	
d) Other Restatements	9190	49,128,384.25	49,128,384.25		49,128,383,92	1	
e) Adjusted Beginning Balance (F1c + F1d)		48,225,474.2		; }	32,014,754.92	}	Ì
2) Ending Balance, June 30 (E + F1e)		48,223,414.25	,				ļ
Components of Ending Fund Balance				.	0.00		
a) Reserve for	9711	0.0	- 	~}	0,00		1
Revolving Cash	9712	0.0	0.00	<u> </u>	0.00	1	ļ
Stores	9713	0.0	0.0	<u>o</u>	0,00	7	ļ
Prepaid Expenditures	9719	0.0	0.0	<u>o </u>		٦.	
All Others	9730	0.0	0.0	0	0.00		
General Reserve	9740	0.0	0.0	<u>ю</u>	0.00	2	
Legally Restricted Balance	9/40			ļ	0.00	, l	
b) Designated Amounts Designated for Economic Uncertainties	9770	0.	0.0	20			
Designated for the Unrealized Gains of Investments	9775	0.	.000.0	00	0.0	7	
and Cash in County Treasury				00	0.0	7	
Other Designations	9780				32,014,754.9	22	
c) Undesignated Amount	9790 9790		.25 1,161,857	.25			l_
d) Unappropriated Amount	9/90		_ 				

Long Beach Unified Los Angeles County

2009-10 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Resource		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)
Description	e Codes	Codes						1
REVENUE LIMIT SOURCES		İ						, [
Principal Apportionment		8011	0.00	0.00	0.00	0.00		
State Aid - Current Year	.i	8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Ai	ď	8019	0.00	0.00	0.00	0.00		. [
State Ald - Prior Years		8019		2.0				1
Tax Relief Subventions Homeowners' Exemptions		8021	0.00_	0.00	0.00	0.00		
Timber Yleid Tax		8022	0.00	0,00	0.00	0.00		l
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes					0.00	0.00		}
Secured Roll Taxes		8041	0.00	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00		Į
Unsecured Roll Taxes		8042	0,00	0.00		0,00		
Prior Years' Taxes		8043	0.00	0.00		0,00		ļ
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		ļ
Education Revenue Augmentation		2015	0.00	0,00	0.00	0.00		
Fund (ERAF)		8045	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0,00	0.00	0.00	0.00		
Penalties and interest from		0040	0.00	0,00	0.00	0.00		
Delinquent Taxes		8048	0.00					!
Miscellaneous Funds (EC 41604)		8081	_0.00	0,00	0.00	0.00		
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes								
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources	<u>.</u>		0,00	0.0	0.00	0,00		<u> </u>
Revenue Limit Transfers					1		[
Unrestricted Revenue Limit Transfers - Current Year	0000	8091					(05.707.00)	-4.9%
	2200	8091	1,450,503.00	1,352,624.0			(65,787.00)	0.0%
	2430	8091	0.0	0.0	0.0		0,00	
	6500	8091	16,412,470.0	15,401,671.0	0.0	14,618,028.00	(783,643.00)	-5.19
All Other Revenue Limit					0.0	5,178,907.00	(264,759.00)	-4.9%
Transfers - Current Year Al	l Other	8091	5,801,106.0					
PERS Reduction Transfer		8092	0.0				}	
Transfers to Charter Schools in Lieu of Property Taxes	s	8096					0.00	0.09
Property Taxes Transfers		8097	0.0				0,00	0.09
Revenue Limit Transfers - Prior Years		8099	0.0			-	(1,114,189.00)	-5.09
TOTAL, REVENUE LIMIT SOURCES			23,664,079.0	0 22,197,961.0	0.0	0 21,083,772.00	(1)114,100,007	
FEDERAL REVENUE								
}		8110	0.0	0.0	0.0	00.00	0.00	0.03
Maintenance and Operations		8181	21,303,221.0		00 3,302,480.0	23,777,576.00	(5,645,760.00)	
Special Education Entitlement		8182	2,447,945.0		00 355,131.0	2,692,788.00	(628,759.00)	1
Special Education Discretionary Grants		8220	0.0		00 0.0	0.00	0.00	0.0
Child Nutrition Programs		8260	0.0		0.0	0,00	-	
Forest Reserve Funds		8270	0,0		00 0.0	0,00	1	
Flood Control Funds		8280	0.0		.00 0.0	0,00		<u> </u>
Wildlife Reserve Funds		8281	0.0		00 0.	0.00	0,00	0.0
FEMA		8285	258,261.			268,398,00	0.00	0.0
Interagency Contracts Between LEAs		8287	0.		.00 0.	00.00	0.00	0,0
	-3299, 4000- , 4201-4215,	0201				00 040 054 00	(24,186,188.00	-28.0
NCLB/IASA 46	310, 5510	8290	97,817,142.	00 86,230,039	.00 17,021,745.	23 62,043,851.00	1 100,100,00	71

Angeles County			penditures, and Chi Original Budget	Board	Approved ing Budget		ls To Date (C)	Projecte Tot (E	als	Difference (Col B & D) (E)	% Diff (E/B) (F)	_
	Resource Codes	Codes	(A)	 -	(B)		0.00	1,09	3,027.00	0.00	0.0	3%
scription	3500-3699	8290	1,127,725.00		,093,027.00		7,188.12		90,703.00	(192,647.00)	-17.8	3%
ocational and Applied Technology Education	3700-3799	8290	553,176.00	1	,083,350.00		0.00		0.00	0.00	0.0	0%
afe and Drug Free Schools	5600-5625	8290	0.00		0.00	ļ — — ,	2,229,571.44	10.7	24,978.00	(3,314,606.00)	-23.	6%
rpa / WIA	All Other	8290	7,655,753.00		,039,584.00				91,321.00	(33,967,960.00)	-25.	.1%
ther Federal Revenue	, +		131,163,223.00	135	5,459,281.00	2	2,916,115.79	19,11				
OTAL, FEDERAL REVENUE							!		1			
HER STATE REVENUE								<u> </u> 				. 00(
other State Apportionments					0.00	,	0.00		0.00	0.00	<u> </u>	0.0%
ROCIP Entitlement	6360	8311	0.0		0.00	T	0.00	ļ	0.00	0,00		0.0%
Current Year	6360	8319	0.0	0		1				330,408.00		0.8%
Prior Years			43,785,621.0	n /	43,785,621.00	0	5,076,744.00	44	116,029.00			0.0%
Special Education Master Plan Current Year	6500	8311	45,700,021.0		0.0		0.00	1	0.00	0,00	1	0.0%
Prior Years	6500	8319	ļ <u>-</u>		5,956,386.0	0	1,131,713.00		,956,386.00	0.00		0.3%
Home-to-School Transportation	7230	8311	7,560,937.0 17,037,327.0		17,037,327.0	- 1	0.00	17	,086,515.00	49,188.0		0.0%
Economic Impact Ald	7090-7091	8311	17,037,3273 856,432.		686,502.0	1	130,435.0	0	686,502.00			0.0%
Spec. Ed. Transportation	7240	8311			0.0	ļ	0.0	0	0.00		-	
All Other State Apportionments - Current Year	f All Other	8311	ļ	00	0.0	7	(65,991.0	0)	0.00		<u> </u>	0.0%
All Other State Apportionments - Prior Years	All Other	831 9	 	.00	0.0		0.0	0	0.00	0.0	<u> </u>	0.0%
Year Round School Incentive		8425		.00		00	0.0	0	0.00)		
Class Size Reduction, K-3		8434		.00		.00						
Class Size Reduction, Grade Nine		8435		0.00		.00				<u> </u>		
Charler Schools Categorical Block Grant		8480		0.00		.00	0.	00	0.0	0.	00	0.0%
		8520		0.00		.00	0.	00	0.0	0.	00	0.09
Child Nutrition Programs		8550		0.00			(1,006,882.		1,210,636.0	0 0	00	0.0
Mandated Costs Reimbursements	aris	8560	1,027,23	6.00	1,210,636	5,00	(1,000,002	<u></u>		}	-	
Lottery - Unrestricted and Instructional Mate	A11.											
Tax Relief Subventions Restricted Levies - Other					(0.00	0	.00	0.0	~	.00	0.0
Homeowners' Exemptions		8575		0.00		0.00		0.00	0.	~	.00	0.0
Other Subventions/In-Lieu Taxes		8576		0.00	117,45		(0.00	117,450.	00	0.00	0.0
Other Subventions from State Source	es	8587	150,00	00.00	111,40	0.00						
Pass-Through Revenues from State Source	7155, 7156, 715	.7				0.00	_(0.00	. 0.	.00	0.00	0.0
	7158, 7160, 717	70 8590	45,0	00.00		0.00		0.00	0	.00	0.00	0.0
Instructional Materials School Based Coordination Program	7250	8590		0.00	470,81		105,22	7.09	470,812	.00	0,00	0.
4	6650-6690	8590		0.00	470,0	0.00		0.00	c	.00	0.00	0.
Drug/Alcohol/Tobacco Funds	6240	8590		0.00		0.00		0.00	(.00	0.00	0.
Healthy Start	6200	8590)	0.00		0.00						0
Class Size Reduction Facilities			\ \	0.00		0.00		0.00).00	0.00	<u>v</u> 0
School Community Violence Prevention Grant	7391	8590	1015	000.00	1,245,0	00,00		0.00	1,245,00		0.00	 -3
Quality Education Investment Act	7400	859		- 1	12,610,1		164,2	96.13	12,143,48		1	
All Other State Revenue	All Other	859			83,119,8	1	5,535,5	42.02	83,032,81	3,00 87,0	68.00	-(
TOTAL, OTHER STATE REVENUE			83,697	,822.00	00,110,0	001100	·	-				
OTHER LOCAL REVENUE				ł		ļ					1	
OTHER LOCAL REVENUE				ļ				}			- {	
Other Local Revenue County and District Taxes								0.00		0.00	0.00	
Other Restricted Levies		86	15	0.00		0.00	1	0.00		0.00	0.00	
Secured Roll		86	16	0.00		0.00	1			0.00	0.00	ļ
Unsecured Roll		86	{	0.00		0.00	T	0.00		0.00	0.00	
Prior Years' Taxes			18	0.00	 	0,00	+	0.00				
Supplemental Taxes							\Box	0.00		0.00	0.00	<u> </u>
Non-Ad Valorem Taxes		Q.	321	0.00	+1	0.00	' I	2.22 }				

2009-10 First Interim General Fund Restricted (Resources 2000-9999)

19 64725 0000000 Form 01I

Revenue, Expanditures, and Changes in Fund Balance % Diff Difference Projected Year (E/B) (Col B & D) **Board Approved** Totals Actuals To Date (F) Operating Budget (E) Original Budget (D) Object (C) (B) 0.0% 0.00 (A) Codes 0.00 Resource Codes 0.00 0.00 Description 0.00 8622 0.0% 0.00 Other 0.00 0.00 0.00 Community Redevelopment Funds 0.00 8625 Not Subject to RL Deduction 0.0% 0.00 0.00 0.00 Penalties and Interest from Delinquent Non-Revenue 0.00 0.00 8629 0.0% 0.00 Limit Taxes 0.00 0.00 0.00 0.00 0.0% 0.00 8631 Sales 0.00 0.00 Sale of Equipment/Supplies 0.00 0.00 0.0% 0.00 8632 0.00 0.00 Sale of Publications 0.00 0.00 0.0% 0.00 8634 0.00 0.00 0.00 Food Service Sales 0.00 798.7% 158,049.00 8639 177,887.00 44,971.95 19,838.00 All Other Sales 00.00 -11.2% (9,093.00) 8650 72,275.00 9,092.95 81,368.00 Leases and Rentals 72,275.00 0.0% 0.00 8660 0.00 0.00 0.00 Interest 0.00 8662 Net Increase (Decrease) in the Fair Value of Investments 0.00 0.00 0.00 0.00 Fees and Contracts 8671 0.00 0.00 Adult Education Fees 0.00 0.0% 0.00 0.00 8672 0.00 0.00 Non-Resident Students 0.00 0.00 0.0% 0.00 8675 0.00 Transportation Fees From Individuals 0.00 0.00 0.00 0.0% 0.00 8677 0.00 7230, 7240 0.00 Transportation Services 0,00 0.00 0.0% 0.00 8677 0.00 All Other 0.00 0.00 Interagency Services 0.00 0.0% 0.00 8681 0.00 0.00 Mitigation/Developer Fees 0.00 0.00 8689 All Other Fees and Contracts 0.00 0.00 0.00 Other Local Revenue 0.0% 0.00 0.00 8691 0.00 Plus: Misc Funds Non-Revenue Limit (50%) 0.00 0.00 0.00 -50.4% (3,360,849.00) 8697 3,314,013.00 Pass-Through Revenues From Local Sources 1,685,248.04 6,674,862.00 596,198.00 0.0% 0.00 8699 0.00 0.00 All Other Local Revenue 0.00 0.00 0.0% 0.00 8710 0.00 0.00 0.00 Tuitlon 0.00 8781-8783 All Other Transfers In 0.0% 0.00 0.00 Transfers Of Apportionments 0.00 0.00 Special Education SELPA Transfers 0.00 0.0% 0.00 8791 0.00 6500 0.00 From Districts or Charter Schools 0.00 0.00 0.0% 0.00 8792 0.00 6500 0.00 0.00 From County Offices 0.00 8793 6500 0.00 0.0% From JPAs 0.00 0.00 0.00 0.00 0.00 0.0% ROC/P Transfers 8791 0.00 6360 From Districts or Charter Schools 0.00 0.00 0.00 0.0% 0.00 8792 0.00 6360 0.00 From County Offices 00.00 0.00 8793 6360 From JPAs 0.0% 0.00 0.00 0.00 0.00 Other Transfers of Apportionments 0.00 0.0% 0.00 8791 0.00 All Other 0.00 From Districts or Charter Schools 0.00 0.00 0.0% 0.00 8792 0.00 All Other 0.00 0.00 From County Offices 0.00 0.0% 0.00 8793 0.00 All Other 0.00 0.00 From JPAs 0.00 -47.4% (3,211,893.00) 8799 3,564,175.00 1,739,312.94 All Other Transfers in from All Others 6,776,068.00 668,473.00 TOTAL, OTHER LOCAL REVENUE -15<u>.5</u>% (38,381,110.00) 209,172,081.00 30,190,970.75 247,553,191.00 239,193,597.00 TOTAL, REVENUES

Long Beach Unified Los Angeles County

2009-10 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

	Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
escription Resource Codes	Codes	(A)	(8)				
ERTIFICATED SALARIES					Ì		
	1100	93,064,097.00	72,346,126.00	13,795,918.61	81,898,691.00	(9,552,565.00)	-13.2%
Pertificated Teachers' Salaries	1200	17,080,682.00	17,487,739.00	3,943,362.86	19,453,252.00	(1,965,513.00)	-11.2%
certificated Pupil Support Salaries	1300	4,720,094.00	4,237,061.00	1,270,064.04	5,523,222.00	(1,286,161.00)	-30.4%
Certificated Supervisors' and Administrators' Salaries	1900	8,994,369.00	11,651,217.00	1,782,922.77	12,660,342.00	(1,009,125.00)	-8.7%
Other Certificated Salaries	1800	123,859,242.00	105,722,143.00	20,792,268.28	119,535,507.00	(13,813,364.00)	-13.19
OTAL, CERTIFICATED SALARIES		(20,000)2.13.13				İ	
ASSIFIED SALARIES				\		(000 207 00)	-4.59
Classified Instructional Salaries	2100	19,785,524.00	18,145,093.00	3,030,690,21	18,954,400.00	(809,307.00)	-0.6
	2200	12,394,559.00	11,992,542.00	3,113,147,64	12,069,227.00	(76,685.00)	-12.9
Classified Support Salaries Classified Supervisors' and Administrators' Salaries	2300	4,343,523.00	4,160,077.00	1,259,014.03	4,695,549.00	(535,472.00)	-17.9
	2400	2,216,130.00	2,446,054.00	692,828.86	2,883,666.00	(437,612,00)	18.9
Clerical, Technical and Office Salaries	2900	538,521.00	907,315.00	192,548.98	735,776.00	171,539.00	-4.5
Other Classified Salaries		39,278,257.00	37,651,081.00	8,288,227.72	39,338,618.00	(1,687,537.00)	-4.0
TOTAL, CLASSIFIED SALARIES							
MPLOYEE BENEFITS				1 000 400 00	9,724,258.00	(300,526.00)	-3.2
STRS	3101-3102	10,076,640.00				777,202.00	18.4
PERS	3201-3202	3,460,279.00	4,223,440.00	1		450,191.00	9.0
OASDI/Medicare/Alternative	3301-3302	4,663,117.00	1			(575,365.00)	-2.
Health and Welfare Benefits	3401-3402	29,328,297.00			01.00	91,553.00	16.
Unemployment Insurance	3501-3502	490,364.0	= 1			300,439.00	6.
Workers' Compensation	3601-3602	4,871,226.0	5,040,327.0	1		128,764.00	24.
OPEB, Allocated	3701-3702	389,744.0	0 520,211.0			312,634,00	12.
OPEB, Attive Employees	3751-3752	2,174,546.0	0 2,468,118.0			(13,441.00)	_
	3801-3802	504,501.0	0 513,468.0				0.
PERS Reduction Other Employee Benefits	3901-3902	0.0	0.0				2.
TOTAL, EMPLOYEE BENEFITS		55,958,714.0	0 55,225,245.0	8,840,709.6	9 54,053,794.00	1,171,401,00	
BOOKS AND SUPPLIES						Ì	
SOOKS AND SUFFLIES				937,388.0	998,580.00	1,455,635.00	59
Approved Textbooks and Core Curricula Materials	4100	69,000.0					60
Books and Other Reference Materials	4200	497,140.0					90
Materials and Supplies	4300	17,448,096.0					1
Noncapitalized Equipment	4400	1,197,065.0	i				
Food	4700	2,000.	<u>-</u>) - a=4 aaa a	Τ΄	8
TOTAL, BOOKS AND SUPPLIES		19,203,301.	00 83,732,615.	00 3,126,987.	12 10,211,020.0		
SERVICES AND OTHER OPERATING EXPENDITURES						}	
	5100	9,021,140.	00 9,279,491.	00 (667,691.	03) 12,064,137.0	i	1
Subagreements for Services	5200	776,608.		.00 329,766.	42 890,146.0		Τ.
Travel and Conferences	5300	33,829	00 58,293	.00 40,094.	00 66,254.0		
Dues and Memberships	5400-545	0 1,020	.00 2,560	.000	00 550.0		
Insurance	5500	46,796		.00 8,273	31 47,090.0		Τ.
Operations and Housekeeping Services	5600	809,342		.00 313,756	85 1,081,239.0	90 196,749.0	1
Rentals, Leases, Repairs, and Noncapitalized Improvements	5710	834,185		.00 (347,911	.91) 779,518.0		
Transfers of Direct Costs	5750	(166,675		_ \	.91) (227,606.0	53,049.0	0 -3
Transfers of Direct Costs - Interfund	5/50					40,000,440,6	ю 3
Professional/Consulting Services and	5800	24,659,424	35,648,900	0.00 4,495,847			
Operating Expenditures	5900	99,911	.00 123,60	7.00 18,992	105,237.	00 18,370.0	0 1
Communications					20 502 040	00 8,967,562.0	00
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		36,115,580	0.00 48,490,61	1.00 4,149,726	39,523,049.	001 0,007,002.	

2009-10 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund Balance

19 64725 0000000 Form 01l

Angeles Counly			Original Budget	Board Approved Operating Budget		Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Res	ource Codes	Codes	(A)	(B)			\	
scription							235,025.00	56.2%
PHALOUIZA		2400	275,000.00	418,222.00	20,022,31	183,197.00	0.00	0.0%
and		6100	0.00	0.00	0.00	0.00		-4.1%
and Improvements		6170	140,000.00	148,929.00	0.00	155,000.00	(6,071.00)	
uildings and improvements of Buildings		6200	[40,000			0.00	0.00	0.0%
cake and Media for New School Libraries		6300	0.00	T-:	1	100,103,00	(1,980.00)	-1.2%
or Major Expansion of School Libraries		6400	21,738.00	161,423.00		0.00	0.00	0.0%
quipment		6500	0.00	0.00	- 1	721 222 22	226,974,00	31.2%
equipment Replacement			436,738.0	728,574.00	62,982.87	501,000.00		[
OTAL, CAPITAL OUTLAY	0-1-1						Ì	
THER OUTGO (excluding Transfers of Indirect	Costs)	Ì						\ \
							0.00	0.0%
Tultion Tultion for Instruction Under Interdistrict		7110	0.0	0.0	0.0			Τ
Attendance Agreements		7130	0.0	0.0	0.0	0.00	0.05	
State Special Schools		7130				0.00	0.00	0.0%
Tuition Excess Costs, and/or Deficit Payments		7141	0.0			27.404.04		0.0%
Payments to Districts or Charter Schools		7142	87,494.	00 87,494.		0.0		0.0%
Payments to County Offices		7143	0.	00 0.	0.0	00		
Payments to JPAs			\	117.450	0.	00 117,450.0	0.0	0.09
Transfers of Pass-Through Revenues		7211	<u> </u>	00 117,450		0.0	0.0	0.0
To Districts or Charter Schools		7212		.00	.00	0.0	0.0	ю 0.0
To County Offices		7213	0	.00	.00			
To JPAs Special Education SELPA Transfers of Apportion	onments		1	.00	.000	.00 0,0		
To Districts or Charter Schools	6500	7221		.00		.00 0.0	···	0.0
To County Offices	6500	7222		1.00		0.00	00 0.	0.0
To JPAs	6500	7223		7.00				00 0.0
ROC/P Transfers of Apportionments		7221	 	0.00	0.00	5.00		.00 0.0
To Districts or Charter Schools	6350, 6360	7222		0.00	0.00	0.00	.00	.00 0.
To County Offices	6350, 6360			0,00	0.00	0.00	.00	.00 0.
To JPAs	6350, 6360	7223 7221-722	3 150,00	0.00	0.00	0.00	.00	0.00
Other Transfers of Apportionments	All Other	7281-728			0.00	0.00	1.00	0.00
All Other Transfers		7299		0.00	0.00	0.00	0.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
All Other Transfers Out to All Others		1255				200	0.00	0.00
Debt Service		7438		0.00	0.00	0.00		0.00
Debt Service - Interest		7439		0.00	0.00	0.00		0.00
Other Debt Service - Principal	of Indirect Costs)		237,4	94.00 204,9	44.00 (6,7	13.84) 204,94		Ì
TOTAL, OTHER OUTGO (excluding Transfers	COSTS				\			
OTHER OUTGO - TRANSFERS OF INDIRECT	, 00010			138.00 10, <u>547,</u> 8	322 00	0.00 10,360,08	88.00 187,73	\
Transfers of Indirect Costs		7310	9,021,4		0.00	0.00	0.00	0.00
Transfers of Indirect Costs - Interfund		7350	r	0.00 438.00 10,547,		0.00 10,360,0	38.00 187,7	34.00
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COST	s	9,021,	438.00 10,547,	022.00			ne no 2
TOTAL, OTHER GOTGO- TIVING, AREA			284,110,	764.00 342,303,	035.00 45,254,	168.11 273,788,9	26.00 68,514,1	09.00)

2009-10 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes In Fund Balance

19 64725 0000000 Form 01I

Object Codes	Orlginal Budget (A)	0	3)	(C)					
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	:	 	l			}	}		1
			}		0.0	n)	0.00	0.0	<u>%</u>
8912	0.00		0.00	0.00	0,0	"			1
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7612	0,0				_\ _	00	0,00	0.	.0%
7613	0.0	0	0.00		<u> </u>		0.00	0	.0%
7615	0.0	0	0.00	<u>'</u>	<u> </u>		0.00	0	.0%
7616	0.0	00	0.00	4	~		0.00	0	0.0%
7619	22,856.0	00	35,127.0	<u> </u>	07.40		0.00	c	0.0%
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60	80 44.037.	113.00	46,818,4	44.00	0.00 47,53			1	0
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	ſ.	0.00		0.00		20 242 00	719 89	9.00	
0.		,113.00	46,818,	444,00	0.00 47,5	38,343.00			
		Ì		217.00	0.00 47,5	03,216.00	(719,8	99.00)	
_	8919 7611 7612 7613 7615 7616 7619 8931 8953 8965 897' 897 897 766 766	8919 0.00 0.00 7611 0.00 7612 0.0 7613 0.0 7615 0.0 7616 0.0 7619 22,856.1 22,856.1 8931 0 8953 0 8965 1 8972 8973 8979 7651 7699 7651 7699 8980 44,037,8990 8995 8997 8998	8919 0.00 0.00 0.00 7611 0.00 7612 0.00 7613 0.00 7616 0.00 7619 22,856.00 22,856.00 8931 0.00 8953 0.00 8971 0.00 8972 0.00 8973 0.00 8979 0.00 0.00 0.00 7651 0.00 7699 0.00 0.00 0.00 8980 44,037,113.00 8990 0.00 8997 0.00	8919 0.00 0.00 7611 0.00 0.00 7612 0.00 0.00 7613 0.00 0.00 7616 0.00 0.00 7619 22,856.00 35,127.0 22,856.00 35,127.0 8931 0.00 0.00 8965 0.00 0.00 7651 0.00 8960 44,037,113.00 46,818,4 8990 0.00 8997 0.00 8997 0.00 8998 0.00 44,037,113.00 46,818,4 8990 0.00 8997 0.00 8998 0.00 44,037,113.00 46,818,4	8914 0.00 0.00 0.00 0.00	8914 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	8914 0.00	8914 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	8914

Long Beach Unified Los Angeles County 2009-10 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance 19 64725 0000000 Form 011

s Angeles County	Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
escription Resource Codes	Codes	(A)				\	
REVENUES	Ì			ma and 070 50	413,793,741.00	(18,831.00)	0.0%
	8010-8099	436,128,112,00	413,812,572.00	53,835,878.59	103,246,159.00	(33,967,960.00)	-24.8%
1) Revenue Limit Sources	8100-8299	131,163,223.00	137,214,119.00	23,470,953.79		(6,840.00)	0.0%
2) Federal Revenue	8300-8599	165,754,534.00	166,270,168.00	4,767,377.76	166,263,328.00	(1,720,371.00)	-10.7%
3) Other State Revenue	8600-8799	9,156,850.00	16,088,437.00	4,701,616.81	14,368,066.00	(1,720,011.907	
4) Other Local Revenue	0000 0.00	742,202,719.00		86,775,826.95	697,671,294.00		
5) TOTAL, REVENUES					}		
3. EXPENDITURES		000 700 00	357,592,131.00	60,334,307.51	374,617,667.00	(17,025,536.00)	
1) Certificated Salaries	1000-1999	375,386,760.00			109,994,913.00	(1,186,244.00)	
2) Classified Salaries	2000-2999	110,385,077.00		155.00	1	3,897,575.00	2.49
3) Employee Benefits	3000-3999	166,414,967.00	1	46	455.00	75,942,158.00	81.1
4) Books and Supplies	4000-4999	25,843,073.00				10,729,129.00	12.9
5) Services and Other Operating Expenditures	5000-5999	65,736,133.00		*		(337,293.00	-15.0
•	6000-6999	1,639,000.0	0 2,245,733.0	322,310.0			
6) Capital Outlay	7100-7299		204,944.0	0 (6,713.8	4) 204,944.00	0.00	
Other Outgo (excluding Transfers of Indirect Costs)	7400-7499		44 000 005 0			(66,003.00	3.9
8) Other Outgo - Transfers of Indirect Costs	7300-7399	i			0 737,654,950.00		
9) TOTAL, EXPENDITURES		744,041,644.0	0 809,608,736.0	121,021,01		1	1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B)		(1,838,925.0	(76,223,440.0	(41,145,548.5	(39,983,656.00)	
D. OTHER FINANCING SOURCES/USES				nn 0.	16,891,17 <u>6.0</u>	0,0	0 0
1) Interfund Transfers	8900-892	9 16,891,176.	i	5 500 000			0-0
a) Transfers In b) Transfers Out	7600-762	9 8,682,274.	00 8,696,970.	00 5,500,000.			1.
2) Other Sources/Uses	0000 000	70	.00 0	.00 0.	0.0		
a) Sources	8930-897			.00 0	0.0		
b) Uses	7630-769			.00 0	.00 0.0	0.	00 (
3) Contributions	8980-899	8,208,902	.00		.00) 8,184,179.0	00]	_
4) TOTAL, OTHER FINANCING SOURCES/USES		8,208,902	.0010110 114-5				

19 64725 0000000 Form 01i

ng Beach Unified is Angeles County	Revenues, I	Expenditures, and Ch			Projected Year	Difference (Coi B & D)	% Diff (E/B)
0.40	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Totals (D)	(E)	<u>(F)</u>
Description Resource Codes	00000_			(46,645,548.55)	(31,799,477.00)		
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		6,369,977.00	(68,029,234.00)	(46,643,540.00)			
F. FUND BALANCE, RESERVES			ļ		104,611,189,34	(0.33)	0.09
1) Beginning Fund Balance	9791	104,611,189.67			0.00	0.00	0.03
a) As of July 1 - Unaudited	9793	0.00	1	7 :	104,611,189.34		
b) Audit Adjustmentsc) As of July 1 - Audited (F1a + F1b)		104,611,189.67	1 ^~~		0,00	0.00	0.0
d) Other Restatements	9795	0.00	'	7	104,611,189.34	<u> </u>	
e) Adjusted Beginning Balance (F1c + F1d)		104,611,189.6 110,981,166.6		· ·	72,811,712.34	1	
2) Ending Balance, June 30 (E + F1e)		110,981,100.0		_			Ì
Components of Ending Fund Balance			408,650.0	no	406,650.00	<u>) </u>	1
a) Reserve for Revolving Cash	9711	406,650.0			1,400,000.00)	
	9712	1,400,000.0	****		300,000.00	<u>)</u>	1
Stores Prepaid Expenditures	9713	300,000.0			0.0	0	4
-	9719	0,1		7 .	0.0	<u>o</u>	
All Others General Reserve	9730	0,		00	0.0	<u>o </u>	
Legally Restricted Balance	9740	0,	00 0.		0.0	20	
to Decimated Amounts	9770	0.	00 0	.00	•	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	Ì
Designated for Economic Uncertaintees			.000	1.00	0.	<u>00 </u>	
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		.00	0.00		00	
Other Designations	9780	,			70,705,062.	34	
c) Undesignated Amount	9790 9790		34,475,30	5.67			1
d) Unappropriated Amount	9/8/	<u> </u>					

ng Beach Unified s Angeles County	Revenue	Summar Expend	General Fun y - Unrestricte itures, and Ch	d/Restric anges in 	T		Pi	rojected Year	Differe	,,,,,	, Diff E/B)	
Resource C	Object odes Codes	Orig	inal Budget (A)	Operati	Approved ing Budget (B)	Actuals To	Date	Totals (D)	(Col B	~-,	(F)	 -
escription		}						}		Ì		1
EVENUE LIMIT SOURCES				Ì		00.755	5,119.00	335,339,865.00	(1	8,831.00)	0.09	<u>6</u>
Principal Apportionment	8011	36	35,125,643.00		,358,696.00		1	2,373,550.00		0.00	0.09	6
State Aid - Current Year	8015		2,809,383.00	2	373,550.00		2,543.00	0.00		0.00	0.09	쁴
Charter Schools General Purpose Entitlement - State Aid	8019		0.00	ļ	0.00	8,096	6,249.48			}		
State Aid - Prior Years	0010			Ì		1	0.00	591,426.00		0.00	0.0	_[
rax Relief Subventions	8021		591,426.00	·	591,426.00	-	0,00	0.00		0.00	0.0	<u>% </u>
Homeowners' Exemptions	8022		0.00	_	0.00	100		1,052,158.00	<u> </u>	0.00	0.0	<u>%</u>
Timber Yield Tex	8029		53.0	0	1,052,158.00	1,05	9,135.23	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		\		
Other Subventions/In-Lieu Taxes	-					.)	0.00	61,174,658.00	<u> </u>	0.00	0.0	7
County & District Taxes	8041		60,683,637.0	0 6	31,174,658.00		06,782.28	1,835,380.00	<u> </u>	0.00		<u>[%</u> 0
Secured Roll Taxes	8042	2	2,848,362.0	ю	1,835,380.00		44,094.25	5,489,652.00	1	0.00	0.	0%
Unsecured Roll Taxes	804	3	5,594,747.0	00	5,489,652.00		_	2,169,649.00		0.00	0.	0%
Prior Years' Taxes	804	- 1	1,121,320.0	00	2,169,649.0	0 2	66,863.03	21,001		Ì		00,
Supplemental Taxes	J04						537,663.70	1,820,950.0	0	0.00	0	.0%
Education Revenue Augmentation Fund (ERAF)	804	5	(4,936,091.	- {	1,820,950.0 0.0		0.00	0.0	0	0.00	C	.0%
Community Redevelopment Funds (SB 617/699/1992)	804	17		.00			(18,749.24)	0.0	00	0.00		0.0%
Penalties and Interest from Delinquent Taxes	80	48		.00	0.1		16,432.34	108,148.	00	0.00	-	0.0%
Miscellaneous Funds (EC 41604)	80	81	108,148	1.00	108,148.	\ \	0.00	0.	00	0.00	-	0.0%]
Royalties and Bonuses	80	82	(0.00	0.	00			- }	- 40	}	0.0%
Other In-Lieu Taxes					(54,074	co)	0.00	(54,074	.00)	0.00		Ų.Q.N
Less: Non-Revenue Limit (50%) Adjustment	86)89	(54,074 433,892,55	-	411,920,193	\	3,906,133.07	411,901,362	.00	(18,831.0)	0.0%
Subtotal, Revenue Limit Sources			433,082,33	1,50								-5.0%
Revenue Limit Transfers					(22,197,96	1 00)	0.00	0 (21,083,77)	2.00)	1,114,189.0	1	
Unrestricted Revenue Limit	0000	091	(23,664,0	ì	1,352,62	- 1	0.0	0 1,286,83	7.00	(65,787.0	1	-4.9º
Transfers - Current Year	2200	3091	1,450,5	1		0.00	0.0	0	0.00	0.0		0.09
Continuation Education ADA Transfer	2430	3091		0.00			0.0		8,00	(783,643.	00)	-5.1
Community Day Schools Transfer		8091	16,412,4	70.00	15,401,67	1.00					-0)	-4.9
Special Education ADA Transfer	0000				5,443,66	36.00	0.0	00 5,178,90	7.00	(264,759.		
All Other Revenue Limit	(il Other	8091	5,801,1				0.0	00 2,472,3	33.00		00	0.0
Transfers - Current Year		8092	2,752,3		2,472,3	1	(70,254.		84.00)		.00	0,0
PERS Reduction Transfer	es	8096	(516,	832,00)	(579,9	\ \		.00	0.00	0	.00	0.1
Transfers to Charter Schools in Lieu of Property Tax	~ -	8097		0.00		0.00		.00	0.00		.00	0.
Property Taxes Transfers		8099		0.00		0.00	53,835,878		41.00	(18,83	.00)	0.
Revenue Limit Transfers - Prior Years			436,128	112.00	413,812,	572.00	53,533,510					
TOTAL, REVENUE LIMIT SOURCES				ļ		\			\		0,00	0
FEDERAL REVENUE			1	0.00		0.00	C	0.00	0.00			 19-
		8110		0.00	29,423,		3,302,480	0.00 23,777,	í	(5,645,76		-18
Maintenance and Operations		8181		3,221.00		547.00	355,13		788.00	(628,75	1	
Special Education Entitlement		8182	2,447	7,945.00		0.00		0.00	0.00		0.00	(
Special Education Discretionary Grants		8220		0.00				0.00	0.00		0.00	
Child Nutrition Programs		8260		0.00	4	0.00		0.00	0.00		0.00	
Forest Reserve Funds		8270		0.00)	0.00		0.00	0.00		0.00	
Flood Control Funds		8280		0.00	<u> </u>	0.00			0.00		0.00	
Wildlife Reserve Funds		8281		0.00	0	0.00		0.00	3,398.00		0.00	
FEMA		8285	2!	58,261.0	0 26	8,398.00			0.00		0.00	
Interagency Contracts Between LEAs				0.0		0.00		0.00	V.00			
Pass-Through Revenues from Federal Sources	000-3299, 4000-	8287				30,039.00	17,021,7	745.23 62,04	3,851.00	(24,186,	188.00)	ļ <i>:</i>
NCLB/IASA 4	139, 4201-4215, 4610, 5510	8290	97,8	17,142.C	N 00,25	· · · · · · · · · · · · · · · · · · ·		•		Drinted	12/9/2	009

19 64725 0000000 Form 01i

Angeles County			nmary - Unrestricte penditures, and Ch Original Budget	Board . Operati	Approved ng Budget (B)	Actual	s To Date	Projected \ Totals(D)	Year	Difference (Col B & D) (E)	(E/B) (E/B)	-
. totlen	Resource Codes	Codes	(A)		093,027.00		0.00	1,093,0	27.00	0.00	0.0	_]
scription ocational and Applied Technology Education	3500-3699	8290	1,127,725.00		083,350.00		7,188.12	890,	703.00	(192,647.00)	17.8	7
afe and Drug Free Schools	3700-3799	8290	553,176,00		0,00		0.00		0.00	0.00	0.0	
	5600-5625	8290	0.00	T	794,422.00	2	,784,409.44	12,479,	816.00	(3,314,606.00)	-21.0	[
TPA / WIA	All Other	8290	7,655,753.00	 	,214,119.00		470,953.79	103,246,	159.00	(33,967,960.00)	-24.8	15%
ther Federal Revenue OTAL, FEDERAL REVENUE			131,163,223.00	101	,214,110.00				}			- }
THER STATE REVENUE									Ì		 	1
HER STATE REVENUE		}				\					Ì	- {
other State Apportionments				-			0.00		0.00	0.00	0	.0%
ROC/P Entitlement	6360	8311	0.0		0.00	1	0,00		0.00	0,00	0	.0%
Current Year	6360	8319	0.0	0	0.00	' 						.8%
Prior Years			10 mar co1 C	ا ا	3,785,621.00	。\	5,076,744.00	44,110	6,029.00	330,408.00		0.0%
Special Education Master Plan Current Year	6500	8311	43,785,621.0		0.0	\	0.00	<u> </u>	0.00	0.00).0%).0%
Prior Years	6500	8319	0.0		5,956,386.0	0	1,131,713.00	5,95	6,386.00	0.00		0.3%
Home-to-School Transportation	7230	8311	7,560,937.0		17,037,327.0		0.00	17,08	6,515.00	49,188.0		0.0%
Economic Impact Aid	7090-7091	8311	17,037,327,6		686,502.0		130,435.0		36,502.00	0.0		5.7%
Spec. Ed. Transportation	7240	8311	856,432.		2,887,444.0	1	0.0	0 12	24,123.00		4	0.0%
All Other State Apportionments - Current Ye	ar All Other	8311	3,531,809.	l l	0.0		(1,356,539.0	0)	0.00	0.0		
All Other State Apportionments - Prior Years	All Other	8319		.00	0.0		0,0	ì	0.00	7.	-	0.0%
Year Round School Incentive		8425		.00	26,442,990.		587,979.0	0 26,1	3 <u>7,755.00</u>	(305,235.0)0)	-1.2%
Class Size Reduction, K-3		8434	26,442,990			.00						
Class Size Reduction, Grade Nine		8435		0.00		.00				ļ		
Charter Schools Categorical Block Grant		8480	350,077	ì		.00	0.	00	0.00		00	0.09
		8520		0.00		0.00	0.	00	0.00	0	00	0.09
Child Nutrition Programs		8550		0.00	11,099,660		(2,535,853.	71) 11,	099,660.0	0 0	00	0.0
Mandated Costs Reimbursements	terlı	8560	10,808,30	7.00	11,099,000	,,,,,,	(=,=,=,=,=,=,=,=,=,=,=,=,=,=,=,=,=,=,=,					
Lottery - Unrestricted and Instructional Ma				1		\					.00	0.0
Tax Relief Subventions Restricted Levies - Other				0.00	(0.00	0	.00	0.0	,0		0.0
Homeowners' Exemptions		8575		0.00		0.00	C	.00	0,0	~	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	150,00		117,45	0.00		0.00	117,450.0	00	0.00	
Pass-Through Revenues from State Sour	ces	8587	150,00	30.00							0.00	0.0
Fass Illians	7155 7156, 715	7,	45.0	00.00		0,00		0.00			0.00	0.
Instructional Materials	7158, 7160, 71	/0 6090		0.00		0.00		0.00			0.00	<u></u> 0.
School Based Coordination Program	7250	8590		0.00	470,8	12.00	105,22	7.09	470,812.	.00	0.00	0.
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00		0.00		0.00		.00		0
Healthy Start	6240	8590	\ 	0.00		0.00		0.00	0	.00	0.00	
Class Size Reduction Facilities	6200	8590)						,	0.00	0.00	C
School Community Violence	7004	8596	.	0.00		0.00		0.00	1,245,000		0.00	
Prevention Grant	7391	859	[000.00	1,245,0	00.00			1,245,000 59,223,090	i	20.00	
Quality Education Investment Act	7400	859		034.00	56,540,9	976.00	1,627,6	1,000	66,263,32		40.00)	(
All Other State Revenue	All Other		165,754	534.00	166,270,	168.00	4,767,3	77.76	00,200,02	0,00	-	
TOTAL, OTHER STATE REVENUE						}					Ì	
OTHER LOCAL REVENUE											Ì	
Other Local Revenue County and District Taxes				Ì		ļ		0.00		0.00	0.00	
Other Restricted Levies		86	15	0.00		0.00		0.00		0.00	0.00	
Secured Roll		86	16	0.00		0,00	ļ			0.00	0.00	
Unsecured Roll			17	0.00		0.00	7	0.00		0.00	0.00	
Prior Years' Taxes			18	0.00		0.00		0.00				Į
Supplemental Taxes						0.00	,	0.00		0.00	0.00	L
Non-Ad Valorem Taxes Parcel Taxes		88	621	0.00	J	0.00	' I	,				

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Angeles County			oenditures, and Ch Driginal Budget	Board A	pproved g Budget	Actuals To Date (C)	To	ed Year tals D)	Difference (Col B & D) (E)	% Diff (E/B) (F)	-
,	Resource Codes	Codes	(A)		B)	0.00		0.00	0.00	0.0	1/6
cription		8622	0.00	<u> </u>	0.00	0.00			Ì		.,
Other				1	0.00	16.62		0.00	0.00	0.0	%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00		0,00			\	0.00	0.0	 ا%ا
Penalties and Interest from Delinquent Non-Re	evenue	0000	0.00		0.00	0.00	ļ	0.00	0.00		
Limit Taxes		8629						35,180.00	18,673.00	113.1	1%
Sales		8631	0.00	<u> </u>	16,507.00	16,507.12	├	0.00	0.00	0.0	0%
Sale of Equipment/Supplies		8632	0.00	<u> </u>	0.00	0.00		0.00	0.00	0.0	0%
Sale of Publications		8634	0.00		0.00	0.00		0.00	0.00	0.	0%
Food Service Sales		8639	0.00	<u>, </u>	0.00	0.00			155,538.00	19.	.5%
All Other Sales		8650	776,818.00	0	796,656.00		1	952,194.00	(9,093.00	-0.	.6%
Leases and Rentals		8660	1,472,275.0		,481,368.00	11,054.30	3 1	,472,275.00	0.00	_	.0%
Interest		. [0.0	1	0.00	0.0) <u> </u>	0.00	<u> </u>		
Net Increase (Decrease) in the Fair Value of I	nvestments	8662				1		0.00	0.00	0	0.0%
Fees and Contracts		8671	0.0	ю	0.00		7	0,00	0.00		0.0%
Adult Education Fees		8672	0.0	00	0.0		7	0.00	0.00		0.0%
Non-Resident Students		8675	0.0	00	0.0	 -		0.00	0.0	J _	0.0%
Transportation Fees From Individuals	7040	8677	0.0	00	0.0			0.00	00		0.0%
Transportation Services	7230, 7240	8677	0.	00	0.0					_	0.0%
Interagency Services	All Other	8681	0.	.00	0,0	0.	00	0.00	0.0		0.0%
Miligation/Developer Fees		8689	0.	.00	0.0	0.	00	0.00	'	1	
All Other Fees and Contracts		8000			_		Ì		0.0	, l	0.03
Other Local Revenue			١ ,	.00	0.	00 0	00	0.00	,		0.0
Plus: Misc Funds Non-Revenue Limit (50%	6) Adjustment	8691		0.00		00 0	.00	0.00	V		13.7
Pass-Through Revenues From Local Sour	ces	8697	6,907,757		13,793,906.	00 4,401,089	.47	11,908,417.0	,		0.0
All Other Local Revenue		8699		0.00	-		.00	0.0			0.0
Tuition		8710		0.00	0	.00	.00	0.0	0	00	
All Other Transfers In		8781-8783	3	J.00			Ì		}		
Transfers Of Apportionments			Ì	Ì			0.00	0.0	00	.00	0.0
Special Education SELPA Transfers	6500	8791		0.00		7,00		0.0		.00	0.0
From Districts or Charter Schools	6500	8792		0.00	(0.00	0.		.00	0.0
From County Offices	6500	8793		0.00).00	0.00				
From JPAs	6300						0.00	0.	00	0.00	0.
ROC/P Transfers	6360	8791	 	0.00		0.00	0.00	0	.00	0.00	0.
From Districts or Charter Schools	6360	8792		0.00		0.00	0.00	0	.00	0.00	0
From County Offices	6360	8793		0.00		0.00					
From JPAs	•						0.00	c	.00	0.00	0
Other Transfers of Apportionments	All Other	8791		0.00		0.00			00,0	0.00	(
From Districts or Charter Schools	All Other	8792		0.00		0.00	0.00		0.00	0.00	(
From County Offices		8793		0.00		0.00	0.00		0,00	0.00	
From JPAs	All Other	8799	Į.	0.00		0.00	0.00	14,368,06		-	-1
All Other Transfers in from All Others		0,00	9,156,	850.00	16,088,4	37.00 4,701,	316,81	14,368,06	0.00 1 (11,20,0		
TOTAL, OTHER LOCAL REVENUE			742,202,	1	733,385,2	96,00 86,775,	826.95	697,671,29	4.00 (35,714,0	02.00)	=

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Printed: 12/9/2009 8:25 /

Beach Unified Angeles County		nmary - Unrestricte penditures, and Ch Orlginal Budget	Board	الممسيين	Actuals T	To Date	Projected Year Totals (D)	(Col		% Diff (E/B) (F)	1
Resource Codes	Codes	(A)		161		_ \				'	1
escription				ļ	{		007 15 4 0	in (12,	240,285.00)	-4.2%	<i>f</i> 6
ERTIFICATED SALARIES	4100	312,631,757.00	ე 29	1,726,869.00	 	53,633.52	303,967,154.00		,528,915.00)	-5.3%	<u>6</u>
Certificated Teachers' Salaries	1100	28,621,170.00		29,033,161.00	5,76	766,878.56	30,562,076.00		,393,165.00)	-10.9%	<u>%</u>
Certificated Pupil Support Salaries	1200	22,254,949.00		21,908,467.00		258,917.38	24,301,632.0		(863,171.00)	-5,8%	%
Certificated Supervisors' and Administrators' Salaries	1300	11,878,884.00	- 1	14,923,634.00		254,878.05	15,788,805.0		(025,536.00)	-4,8%	.%
Other Certificated Salaries	1900	375,386,760.00		57,592,131.00		334,307.51	374,617,667.0	201	020,		1
TOTAL, CERTIFICATED SALARIES		310100-1	1	_		ı	1	-			-
CLASSIFIED SALARIES		1		:	1	,322,495.06	20,443,795.0	.00	164,241.00	0.8	
	2100	22,195,790.0		20,608,036.00		1,322,495.06 1,158,879.80		3.00	179,777.00		4%
Classified Instructional Salaries	2200	40,969,698.0		40,477,793.00		3,158,879.60 3,127,580.65		- 1	(996,207.00)		
Classified Support Salaries	2300	22,894,010.0		22,794,107.00		4,818,636.62		- 1	(851,874.00)		.2%
Classified Supervisors' and Administrators' Salaries	2400	19,858,232.0	.00	20,092,592.00		4,818,636.62 855,257.92			317,819.00		3.6%
Clerical, Technical and Office Salaries	2900	4,467,347.	.00	4,836,141.0		_			(1,186,244.00)	-1.	1.1%
Other Classified Salaries	- 	110,385,077.	.00	108,808,669.0	30 20	5,282,850.05	1		· .	-	}
TOTAL, CLASSIFIED SALARIES										1 ,	. 60%
EMPLOYEE BENEFITS		\		050 146	.00	5,012,383.4	30,742,31	1.00	507,835.00		1.6%
	3101-3102		- 1	31,250,146.0		2,234,990.0		00.00	167,212.00		1.6%
STRS	3201-3202	1		10,148,312.0		2,619,665.3	l	19.00	493,558,00		3.5%
PERS	3301-3302		- 1	13,976,037.		13,437,910.4	48 82,096,57		1,258,426.00	-	1.5%
OASDI/Medicare/Alternative	3401-3402			83,354,997.		256,884.	1	75.00	128,150.00		8.1%
Health and Welfare Benefits	3501-3502		- 1	1,582,125.	I	2,578,026.			668,320.00		4.4%
Unemployment Insurance	3601-3602		1	15,115,519	V,VI	206,244.	1 100 0		160,561.00		12.19
Workers' Compensation	3701-370		- 1	1,327,194	1	1,053,036.		I	392,847.0	-	6.0%
OPEB, Allocated	3751-375			6,557,850	Į.		0.00 2,059,4		120,666.0		5.59
OPEB, Active Employees	3801-380	02 2,460,16		2,180,142		1,0 <u>15</u>		,015.00	0.0		0.0
PERS Reduction	3901-390	02	0.00		15.00	27,400,155	i	,762.00	3,897,575.0	70	2.4
Other Employee Benefits		166,414,9	j67.00 <u> </u>	165,493,33	57.00	41,72				\	
TOTAL, EMPLOYEE BENEFITS					}				1,491,097.	- 00	48.7
BOOKS AND SUPPLIES		70	- 40 00	3,063,94	247.00	876,20		2,850.00	1,491,097.1 743,468.		53.0
Approved Textbooks and Core Curricula Materials	4100	000	310.00	1,403,6		270,84		0,211.00		١.	84.
Approved Textoooks and Ook Sand Sand Sand Sand Sand Sand Sand Sand	4200	00.003	109.00		_ · · · · · · · · · · · · · · · · · · ·	2,706,72	26.42 13,300	0,209.00	72,010,712		44.
Books and Other Reference Materials	4300					942,43	30.78 2,097	7,765.00	1,706,511		-386
Materials and Supplies	4400	·	2,537.00		490.00		0.00 12	2,120.00	(9,630	4	380- 81
Noncapitalized Equipment	4700		2,000.00	·		4,796,20	.08.16 17,64	13,155.00	75,942,158	3.00	
Food		25,845	3,073.00	30,0	7			1	l		
TOTAL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES						(667 (691.03) 12,06	64,137.00	(2,784,64	1	-30
	510	00 9,02	1,140.00		,491.00			05,512.00	326,83	1	21
Subagreements for Services	520	4 000	3,904.00		2,343.00		002.0.	36,626.00		11.00)	
Travel and Conferences	530		95,998.00	<u> </u>	0,415.00		107.00	17,550.00	1	10.00	1
Dues and Memberships	5400-		17,020.00		9,560.00		201,00	846,799.00	261,70		
Insurance			73,126.00		8,503.00		·	556,380.00		952,00)	
Superland and Housekeeping Services			12,703.00	0 5,512	2,428.00	ر <u>ء ، بارا</u> ا	0.00	0.00	ĺ	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvement	,s 5	710	0.0		0.00	16.		064,317.00		365.00	
Transfers of Direct Costs			0.06,660.0	<u>)0) (1,02</u>	23,952.00)	(01	7,372,65) (1,0	<u> </u>	1		
Transfers of Direct Costs - Interfund		,,,,	_		-~ 440.00	5,14	4,628.92 42,0	,024,438.0			T
Professional/Consulting Services and	5′	,,,,,	616,901.0		39,440.00		8,660.33 2,	2,755,380.0	JO 218,	026.00	1
Operating Expenditures	5	59002,9	942,001.0	00 Z,51	73,406.00				40.720	1,129.00	-
Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		65,	,736,133.	.00 83,3	371,634.00	9,79	2,249.76 72,	2,642,505.0	10,120	120.0-	<u></u>

19 64725 0000000 Form 011

Angeles Counly			Original Budget	Board Approved Operating Budge	}	als To Date	Projected Total: (D)	Year s	Difference (Col B & D) (E)	% Diff (E/B) (F)
Res	ource Codes	Codes	(A)	(P/	1			\		1
scription				•						-32.2%
PITAL OUTLAY			057 000 00	528,864.0	0	74,059.77	699	,166.00	(170,302.00)	0.0%
		6100	357,000.00	0.0		0.00		0.00	0.00	
and		6170	0.00	312,173.0		6,034.25	308	3,125.00	6,048.00	1.9%
and Improvements uildings and Improvements of Buildings		6200	206,000.00	312,170		·			0.00	0.0%
ooks and Media for New School Libraries			0.00	0.	00	0.00		0.00	(173,039.00)	-39.5%
ooks and Media for New Odisor		6300	286,000.00	107.741	00	65,269.20		0,780.00	0.00	0.0%
Equipment		6400	790,000.00	200 055	00	176,955.42		6,955.00		-15.0%
equipment Replacement		6500				322,318.64	2,58	3,026.00	(337,293.00)	- 10.0%
OTAL, CAPITAL OUTLAY			1,639,000.00	2,2,10,1.2				1		
THER OUTGO (excluding Transfers of Indirect	Costs)			l	-		}	\		1
THER OUTGO (excidenting transfer		Ì		· \				1		}
Tuition						0.00	,	0.00	0,00	0.0%
Tuition for Instruction Under Interdistrict		7110	0.0		0.00	0.00		0.00	0.00	0.0%
Attendance Agreements		7130	0.0	× · · · · · · · ·	0.00	0,00	1			
State Special Schools					0.00	0.0	0	0.00	0.00	T-
Tuition, Excess Costs, and/or Deficit Payments		7141	0,1	~		(6,713.8	4)	87,494.00	0.00	
Payments to Districts or Charter Schools		7142	87,494.			0.0	` <u>}</u>	0.00	0.0	0.0%
Payments to County Offices		7143	0.	00	0.00					0.0%
Payments to JPAs				00 117,45	50.00	0.0	00	117,450.00	1	+
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	<u> </u>		0.00	0.0	00	0.00	1	
		7212		.00	0.00	0.0	00	0.00	0.0	0.0
To County Offices		7213	0	.00	0.00		T			0.0
To JPAs	onments		1	0.00	0.00	0.	00	0.00	T	
Special Education SELPA Transfers of Apporti To Districts or Charter Schools	6500	7221			0.00	0	.00	0.00		
	6500	7222		0.00	0.00	0	.00	0.0	0.	0.0
To County Offices	6500	7223		0.00			ì			0.0
To JPAs				0,00	0.00	0	.00	0.0	0	00 0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221	· · · · · · · · · · · · · · · · · · ·	0.00	0.00		0.00	0.0	V	
To County Offices	6350, 6360	7222	\	0.00	0.00	(0.00	0.0	<u>~</u>	
	6350, 6360	7223			0.00		0.00	0.0	,	
To JPAs Other Transfers of Apportionments	All Other	7221-722	3 150,00	=	0.00		0.00	0.0	<u>, v</u>	
\		7281-728	33	0.00	0.00		0.00	0.	00	0.00
All Other Transfers		7299		0.00	-0.00					0.00
All Other Transfers Out to All Others				0.00	0.00		0.00		00	
Debt Service - Interest		7438		0.00	0.00		0.00		.00	
Other Debt Service - Principal		7439			4,944.00	(6,7	(3.84)	204,944	.00	0.00
TOTAL, OTHER OUTGO (excluding Transfer	s of Indirect Cost	s)	237,4	204.00		·	1		1	
OTHER OUTGO - TRANSFERS OF INDIREC	COSTS							_		
OTHER OUTGO - HORROLD IN			,	0.00	0.00	<u> </u>	0.00		0.00	(00.80
Transfers of Indirect Costs		7310			3,025.00)	ļ	0.00	(1,627,022		30.057
Transfers of Indirect Costs - Interfund		7350			3,025.00	1	0.00	(1,627,02	2.00) (66,0	03.00)
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COS	STS	(1,600,	000.00//1100			\	202 0F4 0F	0.00 71,953 <u>,7</u>	86.00
TOTAL, OTHER COTOS			744,041	644 00 809,6	38,736.00	127,921,	375.50	737,654,95	0.00 [[1,000]	

Long Beach Unified Los Angeles County

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

19 64725 0000000 Form 011

Angeles County		Expenditures, and Cha	Board Approve	red	uals To Date	Projected Total: (D)	ils	Difference (Col B & D) (E)	(E/8) (F)	-
Resource Codes	Object Codes	Original Budget	(B)					}	į	
scription		(1	l		}	(
ERFUND TRANSFERS	}	1			}	1		0.00	0.09	10%
ITERFUND TRANSFERS IN		16,891,176.00	16,891,176	6.00	0.00	16,891	1,176.00	0,00		٦
From: Special Reserve Fund	8912	70,001,			200	{ ·	0.00	0.00	0.0	1%
From: Bond Interest and	8914	0.00		0.00	0.00	T	0.00	0.00	T	\neg
Redemption Fund	8919	0.00	·	0.00	0.00	Τ	91,176.00	0.00	0.0	.0%
Other Authorized Interfund Transfers In		16,891,176.00	0 16,891,17	/6.00	Vive					
a) TOTAL, INTERFUND TRANSFERS IN										
NTERFUND TRANSFERS OUT				0.00	0.00	0	0.00	0.00		0.0%
	7611	0.0		0.00	0.00	7	0.00	0.00	بن اد	0.0%
To: Child Development Fund	7612	0,0	0	0.00		T	2.00	0.00	o c	0.0%
To: Special Reserve Fund	7019	0.0	00	0.00	0.00		0.00	0.0	T .	0.0%
To: State School Building Fund/ County School Facilities Fund	7613 7615	0.0		0.00	0.00		0.00	+		0.0%
To: Deferred Maintenance Fund	7615 7616	198,821.0		,821.00	0.0		196,821.00 ,510,176.00	-	1	0.1%
To: Cafeteria Fund	7619	8,485,453.	.00 8,500,	,149.00	5,500,000.0		,510,176,00 3,706,997,00		ì	-0.1%
Other Authorized Interfund Transfers Out	10.0	8,682,274.	1	970.00	5,500,000.0	70	700,501			1
(b) TOTAL, INTERFUND TRANSFERS OUT									}	1
OTHER SOURCES/USES				1						1
SOURCES							0.00	nc	0.00	0.0%
State Apportionments Emergency Apportionments	8931	C	0.00	0.00		0.00			0.00	0.0%
Proceeds			0.00	0.00		0.00	0.0	<u>N</u>	1.00	<u></u>
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	1),00		 		0		0.00	0.0%
Other Sources	908		0.00	0.00	ļ [[]	0.00	U.C	.00.		_
Transfers from Funds of Lapsed/Reorganized LEAs	8965	,			(- 20	0.0
Logg-Term Debt Proceeds			- 00	0.00		0.00		1.00	0.00	0.0
Proceeds from Certificates	897	ſ	0.00	0.00		0.00		1.00	0.00	0.0
of Participation Proceeds from Capital Leases	897			0.00	Τ-	0.00		0.00		0.0
Proceeds from Lease Revenue Bonds	897	1	0.00	0.00	Τ_	0.00		0.00	0.00	0,0
All Other Financing Sources	897	79	0.00	0.00	T	0.00	0	0.00	0.00	
(c) TOTAL, SOURCES			0.00		T				{	
									0.00	0.
USES	7(0.00	0.00	0	0.00		0.00	0.00	0
Transfers of Funds from Lapsed/Reorganized LEAs		651	0.00	0.00	0	0.00		0.00	0.00	0
All Other Financing Uses	1~	799	0.00	0.00	0	0.00		0.00		•
(d) TOTAL, USES										
CONTRIBUTIONS		_	0.00	0.00	30	0.00		0.00	1	
Contributions from Unrestricted Revenues		8980	0.00	0.0	00	0.00		0.00		
Contributions from Restricted Revenues		8990	0.00	0.0	00	0.00		0.00	0.00	
Categorical Education Block Grant Transfers		8995	0.00	0.0	.00	0.00		0,00		
Transfers of Restricted Balances		8998	0.00	0,0	.00			0.00	0.00	
Categorical Flexibility Transfers	•	3990	0.00	0.9	0,00	0.00		0.00	-	ĺ
(e) TOTAL, CONTRIBUTIONS TOTAL, OTHER FINANCING SOURCES/USES				8,194,206.	3.00 (5,50	00,000.00)	8,184,	179.00 1	10,027.00	

	-		ł		1	1
REVENUE LIMIT ADA Original Budget	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT A Projected Year Totals (D)	(Col.		PERCENTAGE DIFFERENCE (Col. E / B) (F)
(A)	(D)					0%
	000 04	53,110.74	53,920	.84	0.00	
53,931.22	53,920.64		1 705	. 64	0.00	0%
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1,702,00					0.00	0%
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25,256.06	20,702.14	Ļ	1 43	7.75	0.00	0%
1,391,25	1,437.75	1,415.1	7			
					0.00	0%
00.64	35.72	35.7	23	35.72		
39.61				1,10	0.00	0%
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	3.00 438,6	88.00 370,9	35.00 43	38,588.00		
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718,89	3.00 701,0	76.00 586,6	100.00		•	0.00
	4 400 7	64.00 937,	593.00 1.1	39,764.00	<u></u>	1.00 /
	REVENUE LIMIT ADA Original Budget (A) 53,931.22 1,732.59 25,256.06 1,391.25 39.61 1.12 82,351.88 0.0 949.8 56.1 1,779.	REVENUE LIMIT ADA Original Budget (A) 53,931.22 53,920.84 1,732.59 1,705.64 25,256.06 25,452.06 1,391.25 1,437.75 39.61 35.77 1.12 1.11 82,351.85 62,553.1 0.00 949.81 1,195. 56.94 74. 1,779.87 2,256 0.00 1,836.81 2,33 0.00 85,138.47 86,07 RS 705,113.00 438,69 718,893.00 701,0	REVENUE LIMIT ADA Original Budget (A) 53,931.22 53,920.84 1,732.59 1,705.84 1,677.61 25,256.06 25,452.06 25,452.06 25,069.74 1,391.25 1,437.75 1,415.11 39.61 35.72 35.7 1.12 1.10 1.11 82,351.85 82,553.11 81,310.0 0.00 0.00 0.00 0.00 1,779.87 2,256.88 2,32 0.00 0.00 1,836.81 2,331.62 2,38 0.00 0.00 85,138.47 86,079.87 84,6 718,893.00 701,076.00 586.6	REVENUE LIMIT ADA Original Budget (A) S3,931.22	REVENUE LIMIT ADA Original Budget (A) Board Approved Operating Budget (B) 53,931.22 53,920.84 1,732.59 1,705.64 1,705.64 25,256.06 25,452.06 25,452.06 25,452.06 1,391.25 1,437.75 1,415.17 1,437.75 1,110 1,10 1,10 1,10 1,10 82,351.85 82,553.11 81,310.08 82,553.11 0,00 0,00 0,00 0,00 0,00 0,00 1,779.87 2,256.88 2,321.11 2,256.88 0,00 0,0	REVENUE LIMIT ADA Original Budget (B)

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 Fur						
COMMUNITY DAY SCHOOLS - Additional Ful	lus]		
19. ELEMENTARY a. ADA for 5th & 6th Hours b. Pupils Hours for 7th & 8th Hours (report in hours)	31.70	10.08	7.40 0.00	10.08	0.00	0%
20. HIGH SCHOOL a, ADA for 5th & 6th Hours	24.10	23.41	21.86	23.41	0,00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS 21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line	0.00	0,00	0.00		0.00	0%
30 in Form RUI)	1,261.34	1,261,34	1,261,34	1,261.34	0.00	1 0%
b. All Other Block Grant Funded Charters 22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00		0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	1,261.34	1,261.34	1,261.34	1,261.34	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

Long Beach Unified Los Angeles County

First Interim 2009-10 INTERIM REPORT General Fund Revenue Limit Summary

19 64725 0000000 Form RLI

Printed: 12/9/2009 8:25 AM

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA		6,106.08	6,106.08	6,106.08
Base Revenue Limit per ADA (prior year)	0025	261.00	261.00	261.00
2. Inflation Increase	0041	0.00	0.00	0.00
o All Other Adjustments	0042, 0525	0.00		
4. TOTAL, BASE REVENUE LIMIT PER ADA	0024	6,367.08	6,367.08	6,367.08
(Sum Lines 1 through 3) REVENUE LIMIT SUBJECT TO DEFICIT	·			
5. Total Base Revenue Limit	Ţ	0 207 00	6,367.08	6,367.08
a. Base Revenue Limit per ADA (from Line 4)	0024	6,367.08		82,553.11
to Devenue Limit ADA	0033	82,351.85		525,622,255.62
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	524,340,817.10	0.00	0.0
6. Allowance for Necessary Small School	0489	0.00	1	0.0
7. Gain or Loss from Interdistrict Attendance Agreements	0272			0.0
/. Gain of Loss from Mody Punils	0090	0,00		0.0
Meals for Needy Pupils Special Revenue Limit Adjustments	0274	0.00	0.00	6. 9. 50 50 50 20 50
9. Special Reveiled Limit Adjustments	0275		0.00	0.0
One-time Equalization Adjustments Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	'	0.0
11. Miscellaneous Revenue Limit Adjustment 12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	<u> </u>	1,766,478.0
12. Less: All Charter District Nevertice Funding	0552	1,766,326.00		0.0
13. Beginning Teacher Salary Incentive Funding	0173	0.00	0.00	
14. Less: Class Size Penalties Adjustment 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines	0082	526,107,143.10	527,411,797.62	527,388,733.6
5c through 11, plus Line 13, minus Lines 12 and 14)			0.04645	0.816
DEFICIT CALCULATION	0281	0,8203	0.81645	0.010
16. Deficit Factor 17. TOTAL, DEFICITED REVENUE LIMIT	0284	431,581,472.7	0 430,605,362.17	430,586,531.
(Line 15 times Line 16)			4 500 000 00	1,506,222.
OTHER REVENUE LIMIT ITEMS	0060	1,486,690.0		<u> </u>
18. Unemployment Insurance Revenue	0287	0.0	0.00	1
19. Less: Longer Day/Year Penalty	0288	0.0		4
20. Less: Excess ROC/P Reserves Adjustment	0195	2,752,390.0		
21. Less: PERS Reduction	0205, 0654	0.0	0.00	
21. Less: PERS Reduction 22. PERS Safety Adjustment/SFUSD PERS Adjustment 22. PERS Safety Adjustment/SFUSD PERS Adjustment	}		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(966,141.
IOS TOTAL OTHER REVENUE LIVIL ITEMS		(1,265,700.0		1
(Sum Lines 18 and 22, minus Lines 19 through 21) 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	430,315,772.7	70 429,639,221.1	/ 428,020,380

First Interim 2009-10 INTERIM REPORT General Fund Revenue Limit Summary

Printed: 12/9/2009 8:25 AM

Pengyintian	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
Description REVENUE LIMIT - LOCAL SOURCES		07 000 454 00	74,133,873.00	74,133,873.00
CEVENUE LIMIT - LOCAL GOOKS	0587	65,903,454.00	54,074.00	54,074.00
25. Property Taxes 26. Miscellaneous Funds	0588	54,074.00		0.00
26. Miscellaneous Funds 27. Community Redevelopment Funds	0589	0.00		1,115,655.00
28. Less: Charter Schools In-lieu Taxes	0595	994,176.00	1, 110,000.00	
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES	1		73,072,292.00	73,072,292.00
(Sum Lines 25 through 27, minus Line 28)	0126	64,963,352.00	13,012,282.00	. 0,0:-1
80. Charter School General Purpose Block Grant Offset	}		0.00	0.00
30. Charlet School General Fullyood Bloom State	0293	0.00	0.00	
(Unified Districts Only) 31. STATE AID PORTION OF REVENUE LIMIT	1			
(Sum Line 24, minus Lines 29 and 30.			356,566,929.17	356,548,098.5
(Sum Line 24, Illinus Lines 25 and 55.	0111	365,352,420.70	350,500,828.17	1 000,0,10,10,000
If negative, then zero)			191,153.00	191,153.0
OTHER ITEMS 32. Less: County Office Funds Transfer	0458	226,777.00	181,100,00	101110010
32. Less: County Onice Funds Transis.	9001			
33. Core Academic Program	9002			
34. California High School Exit Exam 35. Pupil Promotion and Retention Programs				
(Retained and Recommended for Retention,				
and Low STAR and At Risk of Retention)	9016, 9017			
as Apprenticeshin Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary		0.0	0.00	0.0
Dunil Transfer	0634, 0629	0.0		
39. Basic Aid Supplement Charter School Adjustment	9018	0.0	<u> </u>	
40. All Other Adjustments		0.0	(21,017,000.00	/
41. TOTAL, OTHER ITEMS		(000 777 04	(21,208,233.00	(21,208,233.0
(Sum Lines 33 through 40, minus Line 32)		(226,777.00	1) (21,200,200.00	
42. TOTAL, STATE AID PORTION OF REVENUE	\			
LIMIT (Sum Lines 31 and 41)	ļ	005 405 040 5	o 335,358,696.1	7 335,339,865.
(This amount should agree with Object 8011)		365,125,643.7	01 000,000,000,1	<u>, I , , , , , , , , , , , , , , , , , ,</u>
(Tillo dillount onodix 49.55				
OTHER NON-REVENUE LIMIT ITEMS			1,586,192.0	0 1,586,192
	9001	1,593,753.0		
43. Core Academic Program	9002	1,637,926.0	JU 1,637,826.0	1,001,011
44. California High School Exit Exam 45. Pupil Promotion and Retention Programs				1
(Retained and Recommended for Retention,		2 444 070	1,191,368.0	1,191,368
and Low STAR and At Risk of Retention)	9016, 9017	1,114,359.	*	
46. Apprenticeship Funding	0570			
47. Community Day School Additional Funding	9007	117,285.	001 124,120.0	<u> </u>

•	Projected Year Totals	% Change (Cols. C-A/A)	2010-11 Projection	% Change (Cols. E-C/C)	2011-12 Projection (E)
	(A)	(B)	<u>(C)</u>	(D)	
Cours					
1		9 30 10 15 16		Bagasa sa sa sa Sa	
	202 700 969 00			2 31%	6,547.08
8010-8099	6,367.08	0,50%		-1.40%	80,177.72
	82,553.11			0.88%	524,929,947.06
_	525,622,255.62	-0.99%	1,749,062.00	0.87%	1,764,223.00
ļ	1,700,478.00			0.88%	526,694,170.06
ŀ	527,388,733.62		2 21/11	0.000	0.81645
			10		430,019,455.15
<u> </u>	430,586,531.36			0.000	3,149,300.85
1	2,909,221.00				(22,439,185.00)
1	(21,083,772.00)			0.000	1,206,458.00
Į.	(19,702,011.00)	-100.177			411,936,029.00
ì	AAA MAA 060 56	4.00%	408,436,276.13	·	1,754,838.00
9100 9100	1,754,838.00	0.00%	6 1,754,838.00	·	82,643,743.00
8100-8299 8300-8599	83,230,515.00		10.832,752,0	0 1.55%	11,000,138.32
8600-8799			(59,606,221.0	0) 4.99%	(62,579,950.00)
8900-8999				3 0.09%	444,754,798.32
	457,852,040.50		34 45		ŀ
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!			200		6,588,132.42
			6,377,0343	30	
	3.300.300		1 566 082	94	19,410,546.01
'		2.1			289,023,975.37
1000-1999	255,082,160.00)	205,020,0		
			70,656,295	.00	71,430,613.20
			30.00	 SUBARRESHUMERSSERERERUSSES 	714,306.13
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	99 0.	000.		0.00	
7300-7399	(11,987,110.	· · / · · · · · · · · · · · · · · · · ·			11,884,561.00
7600-7699	8,67 <u>1,</u> 870.	00 35.			(89,000,000.00
		1			% 445,151,842.77
	472,537,894	.00 -1	0070 1971:53		
			(23,439,18	39.09)	(397,044.4
	(14,685,847	.44)		25 60 60 60	
			40.796,9	57.98	17,357,768.8
		\$39,4940,4540,4090,4			16,960,724.4
	40,796,957	1.70			
		00	1.506.6	50.00	1,506,650.0
9710-9740		2002 (17.00 ft 14.00 0.31) (1.00 ft 1			
9770		200000000000000000000000000000000000000			
9775, 9780			15,851,	18.89	15,454,074.
9790	38,090,30	····			16,960,724.
	40 706 OS	7.42	17,357,	768.89	10,300,7247
	8100-8299 8300-8599 8600-8799 8900-8999 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-74 7300-7399 7600-7699	Object Codes (Form 011) Codes (Form 011) Codes (Form 011) 8010-8099 392,709,969.00 6,367.08 82,553.11 525,622,255.62 1,766,478.00 527,388,733.62 0,81645 430,586,531.56 2,909,221.00 (21,083,772.00) (19,702,011.00) 392,709,969.56 1,754,838.00 (19,702,011.00) 457,832,046.56 1000-1999 2000-2999 30,647,167.00 457,852,046.56 1000-1999 2000-2999 3000-3999 4000-4999 7,371,829.0 477,537,894 (11,987,110 472,537,894 (14,685,847 55,482,805 40,796,957 9710-9740 9775, 9780 9790 38,690,30	Object Codes (Form 011) (Change (Cols, C-A/A) (B) 8010-8099 392,709,969.00	Object Codes (A) (Cols. C-A/A) (Cols. C-A/A) (Cols. C-A/A) (Cols. Cols. ct Codes (Form Oil) (Cols. CAA) Projection (Cols. E-C/C) (Cols. E-C/	

os Angeles County		Únrestricted		· · · · · · · · · · · · · · · · · · ·		
	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
Description E. AVAILABLE RESERVES 1. General Fund a. Designated for Economic Uncertainties b. Undesignated/Unappropriated Amount If GL data does not exist, key enter lines E2a and E2b.	9770 9790	0.00 38,690,307.42		0.00		0.00 15,454,074.44
2. Special Reserve Fund - Noncapital Outlay (Fund 17) a. Designated for Economic Uncertainties b. Undesignated/Unappropriated Amount 3. Total Available Reserves (Sum lines E1 thru E2b)	9770 9790	109,988.46 38,800,295.88	- 1000 C C C C C C C C C C C C C C C C C	15,851,118.89		15,454,074.44

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 Bld, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Certificated and Classified Other Adjustments represent expenditures that will be absorbed by unrestricted funds when various restricted funding sources expire and are no longer available.
Other Adjustments on line B10 represent expenditure reductions that will need to be made and board approved in order to achieve required reserve levels.

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ong Beach Unified os Angeles County	Multiyear Res	· Projections stricted					~ · · · · · · · · · · · · · · · · · · ·
s Angeles County	Object	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)		0-11 ection C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
Description	Codes					1	l
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 2. Federal Revenues 3. Other State Revenues 4. Other Local Revenues 5. Other Financing Sources	8010-8099 8100-8299 8300-8599 8600-8799 8900-8999	21,083,772.00 101,491,321.00 83,032,813.00 3,564,175.00 47,538,343.00 256,710,424.00	4,69% -8,22% -0,78% 22,57% 25,39% 1,90%	93,1 82,3 4,3 59,6	72,824.00 49,409.00 88,002.00 68,604.08 06,221.00 85,060.08	1,24% -19,92% 0,02% -33,63% 4,99% -6,41%	22,346,657.00 74,591,055.49 82,405,322.54 2,899,296.45 62,579,950.00 244,822,281,48
6. Total (Sum lines A1 thru A5) 3. EXPENDITURES AND OTHER FINANCING USES 3. EXPENDITURES AND OTHER FINANCING USES					•		1
(Enter projections for subsequent years 1 and 2 in our current year - Column A - is extracted) 1. Certificated Salaries					535,507.00 987,987.68		118,289,349.70 2,956,833.74
a. Base Salaries b. Step & Column Adjustment				ļ	224 144 08)		(23,387,297.17)
c. Cost-of-Living Adjustment			-1.04		,234,144.98) ,289,349.70	-17.27%	
d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries	1000-1999	119,535,507.00	-1.04		,338,618.00 393,386.18		39,695,844.11 396,958.44
a. Base Salaries		1			370,000,120		
b. Step & Column Adjustment			4 6 6 6 6		(36,160.07)	(1,223,969.20) 38,868,833.35
c. Cost-of-Living Adjustment d. Other Adjustments		39,338,618.00	0.9		9,695,844.11	c 020	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999 3000-3999	54,053,794.0	0 5.0	<u> </u>	6,785,307.83		
3. Employee Benefits	4000-4999	10,271,326.0	0 -18.6		8,353,446.77		
4 Books and Snoplies	5000-5999	39,523,049.0	0 4.0		1,104,904.00	0.10	
5. Services and Other Operating Expenditures	6000-6999	501,600.0	0 -34.3		329,283.00		
C. Oted Ontloy	7100-7299, 7400-74	204,944.0	00		194,944.0		% 9,105,046.79
7 Other Outgo (excluding Transfers of Indirect Costs)	7300-7399	10,360,088.0			0,354,404.7		
8. Other Outgo - Transfers of Indirect Costs	7600-7699	35,127,0	0.0	00%	35,127.0	V	
O. Other Pinancing Uses	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			4004 0	75,142,611.1	A -11.28	244,118,078.3
10. Other Adjustments (Explain in Section F below)		273,824,053.	00 0.	48% 2'	13,142,011.2		
- tro the Disher RID)				1,	13,557,551.0	06)	704,203.1
11. Total (Sum lines B) unit DTO/ C. NET INCREASE (DECREASE) IN FUND BALANCE		(17,113,629.	00)				
(Line A6 minus line B11)					32,014,754.	92	18,457,203.8
D. FUND BALANCE		49,128,383			18,457,203.		19,161,407.0
1. Net Beginning Fund Balance (Form 011, line Fle)		32,014,754	.92				3 50
2. Ending Fund Balance (Sum lines C and D1)		١,	.00				
Ending Fund Balance (Sum Mass Components of Ending Fund Balance (Form 011)	9710-9740		0.00	2 F. Ch. 12			
a. Fund Balance Reserves	9770),00				19,161,407
b. Designated for Economic Uncertainties	9775, 9780	32,014,754	 4000000000000000000000000000000000000		18,457,203	.86	19,101,407
c. Fund Balance Designations d. Undesignated/Unappropriated Balance	9790	32,014,73	<u>"-</u>			. 0.0	19,161,407
e Total Components of Ending Fund Baiance		32,014,75	4.92		18,457,203	3.86	gride state The state The state
(Line D3e must agree with line D2)							

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2010-11 Projection (C)	% Change (Cols, E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund			50 (8) (8) (8) (8) (8)	8 x 16 x 16 x 16 x 16 x 16 x 16 x 16 x 1		
a. Designated for Economic Uncertainties	9770			880898	100 50 50 60 60	
b. Undesignated/Unappropriated Amount	9790			\$ 19 A\$ 18 49 49		
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				8 G 5 G 6 G 50		
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	(0.05) 44-44-65-49				6349(1)3.20
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines Bld, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Certificated and Classified Other Adjustments represent expenditures that will be absorbed by unrestricted funds when various restricted funding sources expire and are no longer available.

os Angeles County	Unrestricted/Restricted					
	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
Description	Codes				ļ	1
A DEVENUES AND OTHER FINANCING SOURCES	1					
(Enter projections for subsequent years 1 and 2 in Columns C and E;	j		j	İ		
current year - Column A - is extracted)	2012 2000	413,793,741.00	4.04%	430,509,100.13	0.88%	434,282,686.00
1. Revenue Limit Sources	8010-8099 8100-8299	103,246,159.00	-8,08%	94,904,247.00	-19.55%	76,345,893.49
2. Federal Revenues	8100-8299	166,263,328.00	-0.56%	165,328,734.00	-0.17%	165,049,065.54
3. Other State Revenues	8500-8599	14,368,066.00	5.80%	15,201,356.08	-8.56%	13,899,434.77
4. Other Local Revenues	8900-8999	16,891,176.00	-100.00%	0.00	0.00%	
5. Other Financing Sources	8900-8999	714,562,470.56	-1,21%	705,943,437.21	-2.32%	689,577,079.80
6 Total (Sum lines A1 thru A5)		714,502,410.50				
D. PARENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)					9.6400 Statistic	1
1. Certificated Salaries			-0.05 15	374,617,667.00		381,314,646.64
a. Base Salaries		88 68 68 68 69 68	\$ # 2 5 5 5	9,365,041.68		9,544,966.16
b. Step & Column Adjustment		37555		0,00		0.00
				(2,668,062.04		(3,976,751.16)
c. Cost-of-Living Adjustment		(50-55) 637 (84-637 (64			1,46%	386,882,861,64
d. Other Adjustments	1000-1999	374,617,667.00	1.79%	381,314,646.64	1,4070	380,002,00210-1
e. Total Certificated Salaries (Sum lines B1a thru B1d)			de ana es		0.000575740000	111,126,457.31
2. Classified Salaries			everations is	109,994,913.00		
a. Base Salaries				1,099,949.13		1,111,264.57
b. Step & Column Adjustment		65 85 65 65 65 65		0.00		0.00
c. Cost-of-Living Adjustment				31,595.18		(1,220,939.20)
d. Other Adjustments		109,994,913,00	1.03%			111,016,782.68
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999		6.68%			184,029,668.88
3. Employee Benefits	3000-3999	161,595,762.00	-18,60%		1	14,344,690.12
4. Books and Supplies	4000-4999	17,643,155.00	0.61%			69,489,667.98
Services and Other Operating Expenditures	5000-5999	72,642,505.00			 	2,226,151.00
	6000-6999	2,583,026.00	-13.95%			194,944.00
6. Capital Outlay	7100-7299, 7400-749	204,944.00	-4.88%		<u> </u>	(1,834,533.21)
7. Other Outgo (excluding Transfers of Indirect Costs)	7300-7399	(1,627,022.00)	-64.03%	(585,175.2	4	11,919,688.00
8. Other Outgo - Transfers of Indirect Costs	7600-7699	8,706,997.00	35.83%			
9. Other Financing Uses	7000 7055			(23,000,000.0	0)	(89,000,000.00
10. Other Adjustments		746,361,947.00	-0.46%	742,940,177.3	-7,22%	689,269,921.09
11 Total (Sum lines B1 thru B10)		140,301,717,00				
C. NET INCREASE (DECREASE) IN FUND BALANCE		(31,799,476.44		(36,996,740.1	5)	307,158.71
(Line A6 minus line B11)		(31,799,470.44				
D, FUND BALANCE				72,811,712.9	0	35,814,972.75
1. Net Beginning Fund Balance (Form 011, line F1e)		104,611,189.34		35,814,972.7		36,122,131.46
Lo. Ending Fund Relance (Sum lines C and D1)		72,811,712.90		33,02 132 121		
3. Components of Ending Fund Balance (Form 011)		0.100 (00.00		1,506,650.0	o	1,506,650.00
a. Fund Balance Reserves	9710-9740	2,106,650,00		0.0		0.00
b. Designated for Economic Uncertainties	9770	0.00	 I MOSE SIGNAL SIGNAL TO A SERVICE SIGNAL SIGNAL 	0.0		0.00
c. Fund Balance Designations	9775, 9780		 - 30/20/20/20/20/20/20/20/20/20/20/20/20/20	34,308,322.7		34,615,481.46
d Undesignated/Unappropriated Balance	9790	70,705,062.3				
e. Total Components of Ending Fund Balance		42 211 412 2		35,814,972.	5	36,122,131.40
(Line D3e must agree with line D2)		72,811,712.3	+ 1 1550 to 2000 to 2000 to 2000			_

Angeles County	Unrestri					
	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
escription	Codes					
AVAILABLE RESERVES (Unrestricted except as noted)				0.00		0.00
Ganaral Frind	9770	0.00		0,00		15,454,074.44
a. Designated for Economic Uncertainties (Line D3b)	9790	38,690,307.42	4 6 2 2 2 3	15,851,118.89		
b. Undesignated/Unappropriated Amount (Line D3d)			14-24-55-15-15-15			
c. Negative Restricted Ending Balances	979Z	(0.21)				
(Negative resources 2000-9999) (Enter projections)				0,00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	9770	0.00		0.00		0.00
8. Designated for Economic Uncertainties	9790	109,988.46		15,851,118.89	9 - St. (5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	15,454,074.44
b. Undesignated/Unappropriated Amount 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		38,800,295.67		2,13%	2. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10	2.24%
3. Total Available Reserves - by Amount (Line E3 divided by Line F3c) 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5,20%			-9 50 % 32 00 %	
RECOMMENDED RESERVES		800000			544568	21 George (1942)
1. Special Education Pass-through Exclusions				报的复数多数	6666888	
1. Special Education Pass-intologic Executives For districts that serve as the administrative unit (AU) of a						
For districts that serve as the administrative data (CELL DA)				A S T S S S		
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					
4 through funds distributed to SELFA memoria						
the bass-timonali randa distribution special		V2/050/00/050/050/050/05				
b. If you are the SELPA AU and answered Yes to excluding special		52 (\$1 (5) (5) (3) (3) (5) (5) (5) (5) (5)				
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
b. If you are the SELPA AU and answered Yes to excluding special						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: I. Enter the name(s) of the SELPA(s):						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540,						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):		0.0	0			
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.0	0			79,013.5
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA	d			80,135.4		79,013.5
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3 (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2)	d					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3. (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2)	d		26	742,940,177.	36	689,269,921.0
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3 (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2: 3. Calculating the Reserves	d	81,273.2	26		36	689,269,921.0
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3 (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2: 3. Calculating the Reserves a. Total Expenditures and Other Financing Uses (Line B11) b. Less: Special Education Pass-through Funds (Line F1b2)	d	81,273.2 746,361,947.0 0.0	26 00 00 00 00 00 00 00 00 00 00 00 00 00	742,940,177.	36 00	689,269,921.0 0.0
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3 (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2: 3. Calculating the Reserves a. Total Expenditures and Other Financing Uses (Line B11) b. Less: Special Education Pass-through Funds (Line F1b2) c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)	d	81,273.2 746,361,947.0	26 00 00 00 00 00 00 00 00 00 00 00 00 00	742,940,177. 0.1 742,940,177.	36 00 36	689,269,921.0 0.0 689,269,921.0
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3. (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2: 3. Calculating the Reserves a. Total Expenditures and Other Financing Uses (Line B11) b. Less: Special Education Pass-through Funds (Line F1b2) c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes) d. Passerve Standard Percentage Level	d	81,273.2 746,361,947.0 0.0 746,361,947.0	26 00 00 00 00 00 00 00 00 00 00 00 00 00	742,940,177.	36 00 36 2%	689,269,921.0 0.0
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3. (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2: 3. Calculating the Reserves a. Total Expenditures and Other Financing Uses (Line B11) b. Less: Special Education Pass-through Funds (Line F1b2) c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	d	81,273.2 746,361,947.0 0.0 746,361,947.0	26 00 00 00 00 00 00 00 00 00 00 00 00 00	742,940,177. 0.1 742,940,177.	36 00 36 2%	689,269,921.0 0.0 689,269,921.0
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3. (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2: 3. Calculating the Reserves a. Total Expenditures and Other Financing Uses (Line B11) b. Less: Special Education Pass-through Funds (Line F1b2) c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	d	81,273.2 746,361,947.0 0.0 746,361,947.0	26 00 00 00 00 00 00 00 00 00 00 00 00 00	742,940,177. 0.1 742,940,177.	36 00 36 2% 55 5	689,269,921.0 0.0 689,269,921.0
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3 (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2: 3. Calculating the Reserves a. Total Expenditures and Other Financing Uses (Line B11) b. Less: Special Education Pass-through Funds (Line F1b2) c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	d	81,273.2 746,361,947.0 0.0 746,361,947.0	26 00 00 00 00 00 00 00 00 00 00 00 00 00	742,940,177. 0,1 742,940,177. 14,858,803.	36 00 36 2% 55	689,269,921.0 0.0 689,269,921.0 13,785,398.
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3 (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2: 3. Calculating the Reserves a. Total Expenditures and Other Financing Uses (Line B11) b. Less: Special Education Pass-through Funds (Line F1b2) c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)	d	81,273.2 746,361,947.0 0.0 746,361,947.0 14,927,238.	26 00 00 00 00 00 00 00 00 00 00 00 00 00	742,940,177. 0.1 742,940,177.	36 00 36 2% 55	79,013.5 689,269,921.0 0.0 689,269,921.0 13,785,398.4
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. District ADA Used to determine the reserve standard percentage level on line F3. (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 2: 3. Calculating the Reserves a. Total Expenditures and Other Financing Uses (Line B11) b. Less: Special Education Pass-through Funds (Line F1b2) c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	d 2; enter projections)	81,273.2 746,361,947.0 0.0 746,361,947.0	26 00 00 00 00 00 00 00 00 00 00 00 00 00	742,940,177. 0,1 742,940,177. 14,858,803.	36 00 36 2% 55	689,269,921.0 0.0 689,269,921.0 13,785,398.

GENERAL FUND (FUND 01) Current as of 11/02/2009 CASHFLOW 2009-10

and 01.0

6,947,916.34 (35,768,503,74) (45,118,026.43) 66,707,513.40 21,589,486.97 45,065,942.77 ᆵ 45,065,942.77 7,000,000.00 34,119,864,06 9,283,069,82 14,719,428,66 2,000,000,00 5,100,000,00 58,358,630.54 2,986,268.00 32,590,126.80 73,834,446.51 May 7,000,000.00 73,834,446.51 (39,718,560.68) 7,000,000,00 66,456,868.93 121,675,293,29 81,956,732,61 16,891,176.00 106,553,007.19 34,384,261,47 34,681,049,29 6,320,039,16 15,419,837,26 14,888,613,71 2,000,000,00 5,100,000,00 150, April 106,553,007.19 7,000,000.00 (17,121,220,64) 49,335,648,29 116,674,227.82 March 7,000,000.00 116,674,227.82 (24,348,607,10) 7,000,000,00 66,444,257.89 42,095,650,79 134,022,834.92 134,022,834.92 732,429.46 34,250,894,53 9,317,915,63 15,415,016,39 2,000,000,00 7,200,000,00 150,000,00 68,431,326.55 45,328,075,00 207,001,51 7,112,270,60 2,542,90 (33,330,04) 514,568,74 15,432,682,30 600,000,00 69,163,756.01 133,290,405.46 January 133,290,405,46 (6,500,000,00) (656.313.42) 22.648,15.53 5.756.37 4,68.12 (72.078.1 + 14.591.618.37 17.216.873.54 10.148,592.70 500,000.00 1:500,000.00 34,922,318,62 9,766,604,97 13,738,834,88 2,000,000,00 5,100,000,00 (10,000,000,00) 65,675,758.47 36,900,642.68 102,576,401.15 102,889,762.78 December 102,889,762.78 1,500,000.00 35,036,845,08 9,943,312,65 13,759,747,98 2,000,000,00 5,100,000,00 (15,604,672.68) 1,500,000.00 65,993,005.71 50,388,333.03 116,994,435.46 November 1,339,839.15 242,282.12 (6,346,812.47) 241,978.62 8,415,719.75 116,994,435,48 3,327,539.62 555,968.35 69,841,659.09 34,437,668,19 9,403,410,03 13,953,072,34 1,688,087,56 4,565,665,26 594,983.44 (41,563,84) 6,405,216,53 20,817,449.16 2,340,780.06 5,500,000.00 70,436,642.53 107,983,732,27 October 1,635,419.77 231,153.75 (11,493,786.84) (370,151,56) 253,254,21 (10,817,049,81) 6 346, 456, 20 5,416, 825, 42 4,096, 002, 23 4,096, 002, 23 1,192, 803, 27 1,192, 803, 27 2,3,739, 28 3,0,034, 13 107,983,732.27 (990,669.62) 8,185,903,10 32,940,075.88 41,125,978.98 5,851.37 (67,541.24) 2,668,509.49 (863,071.57) 793,167.45 38,589,063.48 111,291,616.01 (277,672,20) (1,463,256,36) (589,08) 41,192,83 112,711,172,89 111,291,616.01 (655,792,31) 1,000,718.40 (19,083,646.86) 22,972,736,73 3,889,089.87 112,711,172.89 46,840,485.09 26,719,669.74 27,531,448,94 (30,259,453,37) 22,785,632,20 (20,499,376,49) 33,222,841,54 36,003,06 (1,357,864.12) (789,814.44) 39,151,018,06 5,107,079.02 4,126,778.28 2,743,325.15 713,025.80 (4,964,327,72) (25,210.02) (6,713.84) 45,844,974.73 46,840,485.09 (12,752,728,13) 104,611,189.67 膏 · 公司 计记录 (403,650.00) 9110 45,840,485,09 Beg Bal 9111-8149 9150-9199 9310 9300-9399 9400-9499 7300-6398 7300-729 7400-729 7400-729 7400-759 7600-7629 7700-7639 Object Codes Income/(Deficit) Non Revenue o/Net Assets quivalents

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Deviations from the standards must be				
CRITERIA AND STANDARDS		- Manual Control of the Control of t		
1. CRITERION: Average Daily Att	endance			
STANDARD: Funded average de two percent since budget adoption	aily attendance (ADA) for any on.	of the current fiscal year or two s	ubsequent fiscal years has no	ot changed by more than
District's A	DA Standard Percentage Range:	-2.0% to +2.0%		
1A. Calculating the District's ADA Variar	nces			
	Revenue Limit Budget Adoption	(Funded) ADA First Interim		
Fiscal Year	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)	Percent Change	Status
Fiscal Year Current Year (2009-10)	(Form 01CS, Item 4A1, Step 2A) 82,351.85	(Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b) 82,553.11	0.2%	Met
Current Year (2009-10) 1st Subsequent Year (2010-11)	(Form 01CS, Item 4A1, Step 2A) 82,351.85 81,113.27	(Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b) 82,553.11 81,315.60		1
Current Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)	(Form 01CS, Item 4A1, Step 2A) 82,351.85 81,113.27 79,897.10	(Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b) 82,553.11 81,315.60	0.2% 0.2%	Met Met
Current Year (2009-10) 1st Subsequent Year (2010-11)	(Form 01CS, Item 4A1, Step 2A) 82,351.85 81,113.27 79,897.10 Standard dard is not met.	(Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b) 82,553.11 81,315.60 80,177.72	0.2% 0.2% 0.4%	Met Met Met

2009-10 First Interim General Fund School District Criteria and Standards Review

19 64725 0000000 Form 01CSI

2. CRITERION: Enrollment	lment	Enro	V:	O	ER	RIT	Ç	2.
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STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since

ariances			
I he extracted: otherwise, enter data	into the first column for all fiscal yea	rs. Enter data in the second column	ı for all fiscal years.
De extracted, objetiviou, circi data			
Enroilme	ent		
Budget Adoption	First Interim		01-4
(Form 01CS, Item 3B)	CBEDS/Projected		Status
84,801	84,809		Met
83,508	83,604	0.1%	Met
82,235	82,414	0.2%	Met
			···
the Standard			
	be extracted; otherwise, enter data Enrollme Budget Adoption (Form 01CS, Item 3B) 84,801 83,508 82,235	Enrollment Budget Adoption First Interim (Form 01CS, Item 3B) CBEDS/Projected 84,809 83,508 83,604 82,235 82,414	Enrollment Budget Adoption First Interim General Change First Interim Form 01CS, Item 3B) CBEDS/Projected Percent Change CBEDS/Projected Percent Change CBEDS/Projected Percent Change CBEDS/Projected Percent Change CBEDS/Projected CB

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)	

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3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-07)	85,353	89,668	95.2%
Second Prior Year (2007-08)	83,112	86,947	95.6%
First Prior Year (2008-09)	82,511	86,113	95.8%
First Prior Teal (2000-09)		Historical Average Ratio:	95.5%
Dist	rict's ADA to Enrollment Standard (histori		96.0%

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.

Placel Vans	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
Fiscal Year	81,273	84.809	95.8%	Met
Current Year (2009-10)	80,135	83,604	95.9%	Met
1st Subsequent Year (2010-11)	79,014	82.414	95,9%	Met
2nd Subsequent Year (2011-12)	73,014			

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

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

	STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current	vaor and two subsequent fiscal vears
10	STANDARD MET - Projected P-2 ARA to enfollment ratio has not exceeded the standard for the content	heat alla tito annochaniti unomi lonin

Explanation: (required if NOT met)	

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4.	CRIT	FERIO	ON:	Rev	enue	Limit
----	------	--------------	-----	-----	------	-------

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

District's Revenue Limit Standard Percentage Range:

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

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

Revenue Limit

(Fund 01, Objects 8011, 8020-8089)

	Budget Adoption	First Interim
ad Voor	(Form 01CS, Item 4B)	Projected Year To

	Buaget Adoption) not interest		At at a s
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
	431,083,171.00	409,527,812.00	-5.0%	Not Met
Current Year (2009-10)		426,123,792.00	-1.5%	Met
1st Subsequent Year (2010-11)	432,551,515.00		-1.4%	Met
2nd Subsequent Year (2011-12)	435,886,246.00	429,870,302.00	-1,-70	

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

State changes to the revenue limit deficit factor and one time revenue limit reduction of approximately \$252 per ADA not known at Budget Adoption, but incorporated in interim projections.

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.

	Unaudited Acida	ais - Onrestricted	
	(Resources	Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2006-07)	447,195,587.88	470,140,132.72	95.1%
Second Prior Year (2007-08)	463,834,403.16	485,967,768.46	95.4%
First Prior Year (2008-09)	442,616,864,11	461,527,681.46	95.9%
1 11021 1102 1002 (2000 00)	\$	Historical Average Ratio:	95,5%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the			
greater of 3% or the district's reserve standard percentage):	92.5% to 98.5%	92.5% to 98.5%	92.5% to 98.5%

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

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

Projected Year Totals - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 01l, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year		(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2009-10)	433,280,423,00	463,866,024.00	93.4%	Met
1st Subsequent Year (2010-11)	450,063,308,14	456,005,655.22	98.7%	Not Met
2nd Subsequent Year (2011-12)	491,808,587.59	433,267,281.77	113.5%	Not Met
Ella Occordant tous (== : ·-)	L			

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) The multi-year analysis currently includes necessary budget/expenditure reductions on line 10 of the multi-year projections. These reductions will very likely be made in salaries and benefits, but on the multi-year projections, they show as a separate line item. When decisions are made regarding the implementation of the budget reductions required, the salaries and benefits as a percentage of total expenditures will be adjusted, and these ratios will be reduced.

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
Federal Revenue (Fund 01, Obje	cts 8100-8299) (Form MYPI, Line A2)			
Current Year (2009-10)	131,163,223.00	103,246,159.00	-21.3%	Yes
1st Subsequent Year (2010-11)	70,780,241.00	94,904,247.00	34.1%	Yes
2nd Subsequent Year (2011-12)	70,100,573.00	76,345,893.49	8.9%	Yes

Explanation: (required if Yes) Federal revenues are skewed due to the recognition of Federal ARRA funds. Budget adoption included SFSF funds that were ultimately received in 08-09 and recorded as fund balance (resource 3200). Title I ARRA funds were also fully recognized as 09-10 revenues, while the district's plan is to spread this spending and revenue recognition over a two year period. The spending plan and revenue recognition plans for Special Education ARRA funds was also amended since the time of Budget Adoption.

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

Other State Revenue (Fund 01, Objects	8 8300-8699) (FORM MITTI, LINE A			
Current Year (2009-10)	165,754,534.00	166,263,328.00	0.3%	No
	165,211,173.00	165,328,734.00	0.1%	No
1st Subsequent Year (2010-11)			0.2%	No
2nd Subsequent Year (2011-12)	164,675,963.00	165,049,065.54	0.278	1

Explanation: (required if Yes)

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

Current Year (2009-10)	9,156,850,00	14,368,066,00	56.9%	Yes
· · ·	9,136,850.00	15,201,356.08	66,4%	Yes
1st Subsequent Year (2010-11)	9,116,850.00	13.899.434.77	52.5%	Yes
2nd Subsequent Year (2011-12)	9,116,650.00	10,000,404.11	<u> </u>	<u> </u>

Explanation: (required if Yes)

Other local revenue is budgeted only for predictable sources, such as interest and some local grants. Receipts such as gifts are recorded when known and included in multi-year projections, but not included in adopted budget.

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

Books and Supplies (Fund 01, Objects	4000-4999) (FORM MITEL, LINE D4)			
Current Year (2009-10)	25.843.073.00	17,643,155.00	-31.7%	Yes
,	24,997,931.00	14,361,484,80	-42.5%	Yes
1st Subsequent Year (2010-11)				Yes
2nd Subsequent Year (2011-12)	24,997,931.00	14,344,690.12	-42.6%	165
2012 00000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				

Explanation: (required If Yes) Entitlement and grant amounts that are being held in reserves are budgeted in the 4000-4999 object range, but not projected to be spent in this object category.

anditures (Fund 04 Objects 5000-5999) (Form MYPI Line B5)

Services and Other Expenditures (Fun	id or Cobjects cooc-coocy (com			" "
Current Year (2009-10)	65,736,133.00	72,642,505.00	10.5%	Yes
Current rear (2000-10)		TO 005 15 1 5°	6.1%	Yes l
1st Subsequent Year (2010-11)	68,861,579.00	73,085,454.05	0.1%	
· · · · · · · · · · · · · · · · · · ·	69,911,579.00	69,489,667,98	-0.6%	No I
2nd Subsequent Year (2011-12)	69,911,5/9.00	09,409,001.00	V.V.20	

Explanation: (required if Yes) At the time of budget adoption, spending plans are not always known for resources. Reserves are budgeted in the 4000-4999 object range, but projected to be spent in other object categories. Special Education Non-Public School contracts are estimated, but projections may increase as students and schools are identified.

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

DATA ENTRY: All data are extracted or calculated.

bject Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Ot	ther Local Revenue (Section 6A)			
current Year (2009-10)	306,074,607.00	283,877,553.00	-7.3%	Not Met
st Subsequent Year (2010-11)	245,128,264.00	275,434,337.08	12.4%	Not Met
nd Subsequent Year (2011-12)	243,893,386.00	255,294,393.80	4.7%	Met
Total Books and Supplies, and Se	ervices and Other Operating Expenditu	ires (Section 6A)	-1.4%	Met
urrent Year (2009-10)	91,579,206.00	90,285,660.00		
st Subsequent Year (2010-11)	93,859,510.00	87,446,938.85	-6.8%	Not Met
	94,909,510.00	83,834,358.10	-11.7%	Not Met

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

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

1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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)	Federal revenues are skewed due to the recognition of Federal ARRA funds. Budget adoption included SFSF funds that were ultimately received in 08-09 and recorded as fund balance (resource 3200). Title I ARRA funds were also fully recognized as 09-10 revenues, while the district's plan is to spread this spending and revenue recognition over a two year period. The spending plan and revenue recognition plans for Special Education ARRA funds was also amended since the time of Budget Adoption.
Explanation: Other State Revenue (linked from 6A If NOT met)	
Explanation: Other Local Revenue (linked from 6A if NOT met)	Other local revenue is budgeted only for predictable sources, such as interest and some local grants. Receipts such as gifts are recorded when known and included in multi-year projections, but not included in adopted budget.

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) Entitlement and grant amounts that are being held in reserves are budgeted in the 4000-4999 object range, but not projected to be spent in this object category.

Explanation: Services and Other Exps (linked from 6A if NOT met) At the time of budget adoption, spending plans are not always known for resources. Reserves are budgeted in the 4000-4999 object range, but projected to be spent in other object categories. Special Education Non-Public School contracts are estimated, but projections may increase as students and schools are identified.

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7. CRITERION: Facilities Maintenance

74 D	STANDARD: Identity changes to pursuant to Education Code sec etermining the District's Complian	ctions 17584 (Deferred Maintena	ance) and 17070.75 (Ongoin	ntributions for facilities maintena g and Major Maintenance Accou - Deferred Maintenance	int).		
	:: SBX3 4 (Chapter 12, Statutes of 2 Therefore, this section has been in	009) eliminates the local match rec			08-09 through 2012-13.		
7B. D 2008-	Determining the District's Comp -09 through 2012-13 - Ongoing	liance with the Contribution F and Major Maintenance/Restr	Requirement for EC Sectio icted Maintenance Accoun	n 17070.75 as modified by Sec at (OMMA/RMA)	etion 17070.766, effective		
NOTE	EC Section 17070.766 reduces the co calculation in this section has been re	ntributions required in EC Section 170 vised accordingly for that period.	070.75 from 3 percent to 1 percent	for a five-year period from 2008-09 the	rough 2012-13. Therefore, the		
DATA	ENTRY: Budget Adoption data that exis	st will be extracted; otherwise, enter B	udget Adoption data into lines 1 as	nd 2. All other data are extracted.			
		Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	_		
1.	OMMA/RMA Contribution	7,527,239.18	18,695,734.00	Met	_		
2.	Budget Adoption Contribution (inform (Form 01CS, Criterion 7B, Line 2c)	ation only)	18,695,734.00				
If state	us is not met, enter an X in the box that t	est describes why the minimum requi	red contribution was not made:				
	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) Other (explanation must be provided)						
	Explanation: (required if NOT met						

and Other is marked)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	5.2%	2.1%	2.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.7%	0.7%	0.7%

8B. Calculating the District's Deficit Spending Percentages

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

Projected Year Totals

Net Change in	
Unrestricted Fund Balance	

Total Unrestricted Expenditures and Other Financing Uses

Deficit Spending Level

	(Form 01), Section E)	(Form 011, Objects 1000-7999)	(It Met Cliquide in Officentioner Louis	
Fiscal Year	(Form MYP), Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2009-10)	(14.685,848.00)	472,537,894,00	3.1%	Not Met
• •	(23,439,189,09)		5.0%	Not Met
1st Subsequent Year (2010-11)	(397,044,45)		0.1%	Met
2nd Subsequent Year (2011-12)	(007,047,700)	110;101[9,12]		

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: (regulred if NOT met)

Due to the budget crisis, restricted resources totaling \$31.6 million were allowed to be "swept" or "flexed" into the unrestricted fund's ending balance. In 09-10 and 10-11, these resources, as well as one time savings transferred into general fund from Fund 17 and 40 will be spent to help avoid expenditure cuts that would more closely affect classroom education.

9. CRITERION: Fund and Cas	h Balances
A. FUND BALANCE STANDAR	D: 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 Ge	neral Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extra	cted. If Form MYPI exists, data for the two subsequent years will be extracted; If not, enter data for the two subsequent years.
	Ending Fund Balance
	General Fund
	Projected Year Totals
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2) Status
Current Year (2009-10)	72,811,712.34 Met
1st Subsequent Year (2010-11)	35,814,972.75 Met
2nd Subsequent Year (2011-12)	30, 122, 131.40 Met
9A-2. Comparison of the District's E	nding Fund Balance to the Standard
name Chitch's Color on evaluation if the	etandard is not mat
DATA ENTRY: Enter an explanation if the	
1a. STANDARD MET - Projected gen	eral fund ending balance is positive for the current fiscal year and two subsequent fiscal years.
Explanation:	
(required if NOT mel)	
L	
R CASH BALANCE STANDAL	RD: Projected general fund cash balance will be positive at the end of the current fiscal year.
9B-1. Determining if the District's E	nding Cash Balance is Positive
DATA ENTRY: If Form CASH exists, data	will be extracted; if not, data must be entered below.
	Ending Cash Balance
	General Fund
Fiscal Year	(Form CASH, Line F, June Column) Status
Current Year (2009-10)	6,947,916.00 Met
9B-2. Comparison of the District's	Ending Cash Balance to the Standard
DATA ENTRY: Enter an explanation if the	
1a. STANDARD MET - Projected ger	neral 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	D	istrict ADA		
5% or \$58,000 (greater of)	0	to	300	
4% or \$58,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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

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

_	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	81,273	80,135	79,014
District's Reserve Standard Percentage Level:	2%	2%	2%

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;	No	I
a. Enter the name(s) of the SELPA(s):		

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

10B. Calculating the District's Reserve Standard

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

- Total Expenditures and Other Financing Uses
 (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Less: Special Education Pass-through
 (Line A2b, if Line A1 is Yes)
- Net Expenditures and Other Financing Uses (Line B1 minus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
746,361,947.00	742,940,177,36	689,269,921.09
746,361,947.00	742,940,177,36 2%	689,269,921.05 2%
2% 14,927,238.94	14,858,803.55	13,785,398.42
0.00	0.00	0.00
14,927,238.94	14,858,803.55	13,785,398.42

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.

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10C. Calc	ulating the D	istrict'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.

Desian	ated Reserve Amounts	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	tricted resources 0000-1999 except Line 3)	(2009-10)	(2010-11)	(2011-12)
1.	General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	14,927,239.00	14,858,804.00	13,785,398.00
2.	General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	23,763,068.42	992,314.89	1,668,676.44
3.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	(0.21)	0,00	0.00
4.	Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5.	Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	109,988.46		
6.	District's Available Reserves Amount (Sum lines 1 thru 5)	38,800,295.67	15,851,118.89	15,454,074.44
7.	District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	5.20%	2.13%	2.24%
	District's Reserve Standard (Section 10B, Line 7):		14,858,803.55	13,785,398.42
	Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:	
(required if NOT met)	
(,,	

SUPF	PLEMENTAL INFORMATION
DATA E	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
ta.	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?
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.	
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	conlingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
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:

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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.

-5.0% to +5.0% or -\$20,000 to +\$20,000 District's Contributions and Transfers Standard: 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. Percent First Interim **Budget Adoption** Amount of Change Status Change (Form 01CS, Item S5A) Projected Year Totals Description / Fiscal Year Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) Not Met 3,501,230.00 (44,037,113.00) (47,538,343.00) 8.0% Current Year (2009-10) Not Met 4,425,082.00 (59,606,221.00) 8.0% 1st Subsequent Year (2010-11) (55, 181, 139.00) Not Met (62,579,950.00) 9.4% 5,398,811.00 (57,181,139.00) 2nd Subsequent Year (2011-12) 1b. Transfers In, General Fund * Not Met 16,891,176.00 16,891,176.00 New 0.00 Current Year (2009-10) Met 0.00 0.00 0.0% 0.00 1st Subsequent Year (2010-11) 0.00 Met 0.00 0.0% 0,00 2nd Subsequent Year (2011-12) 1c. Transfers Out, General Fund * 47,579.00 Met 8,706,997.00 0.5% 8,659,418.00 Current Year (2009-10) Met 8,706,997.00 0.5% 47,579.00 8,659,418.00 1st Subsequent Year (2010-11) 47,579.00 Met 0.5% 8.706.997.00 8,659,418.00 2nd Subsequent Year (2011-12) 1d. Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? * 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Contributions are adjusted as better information becomes available, such as additional non-public school contracts. For 09-10, at the time of budget adoption, the transportation funding cuts were not yet known. These funding cuts resulted in additional necessary unrestricted contributions. Explanation: (required if NOT met) 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

Explanation: (required if NOT met)

the transfers.

The return of general fund one-time savings accumulated in Funds 17 and 40 is currently projected to be returned to general fund in 09-10 - primarily for cash flow purposes. If not deemed necessary, this transfer may be delayed until 10-11.

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c.	MET - Projected transfers out	t 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)	
ld.	NO - There have been no ca	pital project cost overruns occurring since budget adoption that may impact the general fund operational budget.
	Project Information: (required if YES)	

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S6. Long-term Commitments

Identify all existing and new multiyear commitments 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 Distric	ct's Long-te	rm Commitments	- 	··· ·			
DATA ENTRY: If Budget Adoption da Extracted data may be overwritten to enter all other data, as applicable.	ita exist (Forn update long-l	n 01CS, Item S6A), long-term com erm commitment data in Item 2, a	milment data w s applicable. If	fill be extracted an no Budget Adoptio	d it will only be necessary to click the on data exist, click the appropriate bu	appropriate button for Item 1b. attons for items 1a and 1b, and	
a. Does your district have to (If No, skip items 1b and 2)	iiyear) commitments? s S6B and S6C)		Yes				
since budget adoption?		(multiyear) commitments been incu		No			
If Yes to Item 1a, list (or upd benefits other than pensions	ate) all new a (OPE8); OPI	nd existing multiyear commitments EB is disclosed in Item S7A.	s and required a	annual debt servic	e amounts. Do not înclude long-term	commitments for postemployment	
Type of Commitment	# of Years Remaining	Funding Sources (Reve		l Object Codes Us	sed For: abt Service (Expenditures)	Principal Balance as of July 1, 2009	
Capital Leases							
Certificates of Participation General Obligation Bonds	24	Property Tax - County		County Treasure	r	526,160,606	
Supp Early Retirement Program							
State School Building Loans						9,705,738	
Compensated Absences	1			L		0,100,100	
Other Long-term Commitments (do n	ot include OS	DEB).					
Other Long-term Communicates (40)	IOI IIIGAAAA OF						
	1						
				<u></u>			
Type of Commitment (contin	nued)	Prior Year (2008-09) Annual Payment (P & I)	(20) Annual	ent Year 09-10) Payment	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)	
Capital Leases						0 0	
Certificates of Participation		51,825,000		0		0	
General Obligation Bonds							
Supp Early Retirement Program							
State School Building Loans Compensated Absences							
Compensated Absences			·				
Other Long-term Commitments (con	tinued):						

Total Annual Payments:

Has total annual payment increased over prior year (2008-09)?

No

51,825,000

No

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

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87. 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.

	terim data in items 2-4, as applicable. a. Does your district provide postemployment benefits			
1.	other than pensions (OPEB)? (If No, skip items 1b-4)	Yes		
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? (If Yes, complete items 2 and 4)	Yes		
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? (If Yes, complete items 3 and 4)	No		
		Budget Adoption (Form 01CS, Item S7A)	First Interim	
2.	OPEB Liabilities	89.913.497.00	228,345,000.00	
	OPEB actuarial accrued liability (AAL) OPEB unfunded actuarial accrued liability (UAAL)	89,913,497.00	228,345,000.00	
	c. Are AAL and UAAL based on the district's estimate or an			
	actuarial valuation?	Actuarial	Actuarial	
	d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	June 2007	July 2009	
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required) Current Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)	Budget Adoption (Form 01CS, Item S7A) 11,595,504.00 11,595,504.00 11,595,504.00	First Interim 20,357,000.00 20,357,000.00 20,357,000.00	
	b. OPEB amount contributed (includes premiums paid to a self-insurance fund)			
	(Funds 01-70, objects 3701-3752)	0.424.404.00	7,827,819.00	
	Current Year (2009-10)	8,131,494.00 8,131,494.00	7,827,819.00	
	1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)	8,131,494.00	7,827,819.00	
	The state of the s			
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2009-10)	8,247,564.00	8,858,109.00	
	1st Subsequent Year (2010-11)	8,247,564.00	8,858,109.00	
	2nd Subsequent Year (2011-12)	8,247,564.00	8,858,109.00	
	d. Number of retirees receiving OPEB benefits		707	
	Current Year (2009-10)	717	707 707	
	1st Subsequent Year (2010-11)	717	707	
	2nd Subsequent Year (2011-12)	L		
4.	Comments:			

2009-10 First Interim General Fund School District Criteria and Standards Review

97B 1d	lentification of the District's Unfunded Liability for Self-insuran	nce Programs
DATAE	NTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budgerim data in items 2-4, as applicable.	jet Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) 	Yes
	 b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? (If Yes, complete items 2 and 4) 	Yes
	If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? (If Yes, complete items 3 and 4)	No
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption First Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-Insurance programs Current Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)	Budget Adoption (Form 01CS, Item S7B) First Interim
	b. Amount contributed (funded) for self-insurance programs Current Year (2009-10) 1st Subsequent Year (2010-11) 2nd Subsequent Year (2011-12)	
4.	Comments: New actuarial report received in August 20th	09.

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.

district go	verning board and superintendent.			
S8A. Cost Analysis of District's Labor Ag	reements - Certificated (Non-m	nanagement) Employees		
DATA ENTRY: Click the appropriate Yes or No No, enter data, as applicable, in the remainder o	button for "Status of Certificated Labo	or Agreements as of the Previous	s Reporting Period." If Yes, nothing furthe	r is needed for section S8A. If
Status of Certificated Labor Agreements as of Were all cedificated labor negotiations settled a	of the Previous Reporting Period is of budget adoption?	No		
If Yes, sk	ip to section S8B.			
If No, con	tinue with section S8A.			
Certificated (Non-management) Salary and B	senefit Negotiations Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full- time-equivalent (FTE) positions	4,496.8	4,146.4	4,108.4	4,072.4
Line of the section is	na hann anillad eince hydnet adontio	n2 No		
1a. Have any salary and benefit negotiation	ns peen settled slike bodget adoption	e documents have been filed wit	h the COE, complete questions 2 and 3.	
If Yes, ar	nd the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring public disclosuring the corresponding public disclosuring the corresponding public disclosuring public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding public disclosuring the corresponding	e documents have not been filed	with the COE, complete questions 2-5.	
1b. Are any salary and benefit negotiations if Yes, co	s still unsettled? omplete questions 6 and 7.	Yes		
Negotiations Settled Since Budget Adoptlon 2a. Per Government Code Section 3547.5	(a), date of public disclosure board m	neeting:		
2b. Per Government Code Section 3547.5 certified by the district superintendent If Yes, d.	(b), was the collective bargaining agr and chief business official? ate of Superintendent and CBO certif			
Per Government Code Section 3547.5 to meet the costs of the collective barg If Yes, d	(c), was a budget revision adopted gaining agreement? ate of budget revision board adoptior	n/a		
4. Period covered by the agreement:	Begin Date:		End Date:	
5. Salary settlement:		Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
is the cost of salary settlement include projections (MYPs)?				
Total co	One Year Agreement st of salary settlement			
% chang	ge in salary schedule from prior year or		j	
	Multiyear Agreement			
Total co	est of salary settlement			
% chan (may er	ge in salary schedule from prior year tter text, such as "Reopener")			
[dentify	the source of funding that will be use	d to support multiyear salary co	mmitments:	

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Cost of a one percent increase in salary and statutory benefits	3,411,947	1st Subsequent Year	2nd Subsequent Year
	<u> </u>		
		(2010-11)	(2011-12)
	(2009-10)	(2010-11)	0
Amount included for any tentative salary increases			
ated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
			Yes
Are costs of H&W benefit changes included in the Interim and MYPs?	Yes	Yes 54,386,999	59,302,289
	50,362,174		100%
Percent of H&W cost paid by employer			10.0%
Percent projected change in H&W cost over prior year	0.070		
Budget Adoption y new costs negotiated since budget adoption for prior year nents included in the interim?	No		
If Yes, explain the nature of the new costs:			
	Current Year	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
cated (Non-management) Step and Column Adjustments	(2009-10)		
A STATE OF THE STA	Ves	Yes	Yes
Are step & column adjustments included in the interim and MYPS?	8,322,037	8,529,687	8,742,777
Cost of step & column adjustments	2.5%	2.5%	2.5%
	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
icated (Non-management) Attituon hayotta and rottomontaly			1
Ass sovings from attrition included in the budget and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	<u>No</u>
ilicated (Non-management) - Other ther significant contract changes that have occurred since budget adoption	and the cost impact of each change (i.e	., class size, hours of employment, le	ave of absence, bonuses, etc.):
	Percent projected change in H&W cost over prior year cated (Non-management) Prior Year Settlements Negotiated Budget Adoption y new costs negotiated since budget adoption for prior year nents 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: cated (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 cated (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?	Percent of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year cated (Non-management) Prior Year Settlements Negotiated Budget Adoption y new costs negotiated since budget adoption for prior year ents 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: Current Year (2009-10) Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year Current Year (2009-10) Current Year (2009-10) Current Year (2009-10) 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? No	Total cost of H&W benefits Percent of H&W cost paid by employer Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year cated (Non-management) Prior Year Settlements Negotiated Budget Adoption If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year (2009-10) Current Year (2010-11) Are step & column adjustments Percent change in step & column over prior year Icated (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

2009-10 First Interim General Fund School District Criteria and Standards Review

S8B. Cost Analysis of District's Labo	r Agreements - Classified (Non-man	agement) Employees		
DATA ENTRY: Click the appropriate Yes or No, enter data, as applicable, in the remaind	No button for "Status of Classified Labor A der of section S8B; there are no extractions	greements as of the Previous In this section.	Reporting Period." If Yes, nothing further	is needed for section S8B. If
	s of the Previous Reporting Period d as of budget adoption? s, skip to section S8C. continue with section S8B.	No		
Classified (Non-management) Salary and	l Benefit Negotlations Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	1,804.3	1,733.1	1,733.1	1,733.1
if Yes If Yes	ations been settled since budget adoption? s, and the corresponding public disclosure s, and the corresponding public disclosure c, complete questions 6 and 7.	doormanie baya been filed Wit	h the COE, complete questions 2 and 3. I with the COE, complete questions 2-5.	
1b. Are any salary and benefit negotiat	tions still unsettled? s, complete questions 6 and 7.	Yes		
Negotiations Settled Since Budget Adoption 2a. Per Government Code Section 354	<u>n</u> 47.5(a), date of public disclosure board med	eting:		
certified by the district superintende	47.5(b), was the collective bargaining agree ent and chief business official? s, date of Superintendent and CBO certifica			
to meet the costs of the collective	47.5(c), was a budget revision adopted bargaining agreement? s, date of budget revision board adoption:	n/a		
4. Period covered by the agreement:	Begin Date:		End Date:	J
5. Salary settlement:	_	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
is the cost of salary settlement including projections (MYPs)?	luded in the Interim and multiyear			
	One Year Agreement			<u></u>
Tota	al cost of salary settlement			
% ci	hange in salary schedule from prior year or			
Tota	Multiyear Agreement al cost of salary settlement			
	hange in salary schedule from prior year y enter text, such as "Reopener")			
lden	ntify the source of funding that will be used	to support multiyear salary cor	mmitments;	
Negotiations Not Settled			_	
6. Cost of a one percent increase in	salary and statutory benefits	827,552	2	
C. Courte, a c. o porcosit inc. saco in		Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7 Amount Included for any tentative	salary increases		0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
- · · · · · · · · · · · · · · · · · · ·	21,050,233	22,942,778	25,237,402
2. Total cost of H&W benefits	100%	100%	100%
Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year	8.0%	9.0%	10.0%
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?	No		
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Classified (Non-management) Step and Column Adjustments	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
		Van	Yes
Are step & column adjustments included in the interim and MYPs?	Yes 819,220	Yes 827,509	835,814
Cost of step & column adjustments	1.0%	1.0%	1.0%
Percent change in step & column over prior year	1.076	1.076	1.070
Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
 Are savings from attrition included in the interim and MYPs? 	No	No	No
 Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs? 	No	No	No
Classified (Non-management) - Other			
List other significant contract changes that have occurred since budget adoption and	d the cost impact of each (i.e., nours c	or employment, leave of absence, bond	1565, 616.j.

\$8C.	Cost Analysis of District's Labor Agre	eements - Management/Sup	ervisor/Confide	ntial Employee	98	
DATA further	ENTRY: Click the appropriate Yes or No but is needed for section SBC. If No, enter data	iton for "Status of Management/S , as applicable, in the remainder	upervisor/Confider of section S8C; the	itial Labor Agreer re are no extract	ments as of the Previous Reporting Pellons in this section.	riod." If Yes or n/a, nothing
	of Management/Supervison/Confidential all managerial/confidential labor negotiations if Yes or n/a if No, contin	s settled as of budget adoption?	revious Reporting	Period No		
Management/Supervisor/Confidential Salary and Benefit Negotiations Prior Year (2nd Interim) (2008-09)			Current Year (2009-10)		1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions 648.9		857.6		857.6	857.6	
1a.		peen settled since budget adoption lete question 2. ete questions 3 and 4.	on?	No		
1b.	Are any salary and benefit negotiations sti	il unsettled? olete questions 3 and 4.		Yes		
<u>Negoti</u> 2.	ations Settled Since Budget Adoption Satary settlement:		Current \ (2009-		1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear				
		salary settlement				
		alary schedule from prior year ext, such as "Reopener")				
Negotiations Not Settled 3. Cost of a one percent increase in salary and statutory benefits			791,605			
	Amount holydod for any tentaling colony in		Current ' (2009-		1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Amount included for any tentative salary increases				01		.I <u>V.</u> I
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Current Year (2009-10)		1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)	
1. 2,	Are costs of H&W benefit changes include Total cost of H&W benefits	ed in the interim and MYPs?	Yes	10,416,410	Yes 11,352,909	Yes 12,488,371
3. 4.	Percent of H&W cost pald by employer Percent projected change in H&W cost ov	er prior year	100% 8.0%	i i	100% 9.0%	100% 10.0%
	gement/Supervisor/Confidential nd Column Adjustments		Current \ (2009-		1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. 2. 3.	Are step & column adjustments included in Cost of step & column adjustments Percent change in step and column over p	-	Yes	783,818	Yes 791,594	Yes 799,491
Manaç	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)		Current (2009-	r ear	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. 2.	Are costs of other benefits included in the Total cost of other benefits	Interim and MYPs?	Yes	30,000	Yes 30,000	Yes 30,000
3.	Percent change in cost of other benefits or	ver prior year	0.0%		0.0%	0.0%

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S9. Status of Other Funds

	Analyze the status of other funds that may have negative fund balances at the end of interim report and multiyear projection for that fund. Explain plans for how and when							
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, expenditure each fund.	es, and changes in fund balance (e.g., an in	terim fund report) and a multiyear projection report for					
2.	If Yes, identify each fund, by name and number, that is projected to have a negative explain the plan for how and when the problem(s) will be corrected.	ending fund balance for the current fiscal ye	ear. Provide reasons for the negative balance(s) and					

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ADDITIONAL FISCAL INDICATORS						
The fo may al	llowing fiscal indicators are de lert the reviewing agency to the	signed to provide additional data for reviewing agencies. A "Yes" a e need for additional review.	answer to any single indicator does not necessarily suggest a cause for concern, but			
DATA	ENTRY: Click the appropriate	Yes or No button for items A2 through A9; Item A1 is automaticall	y completed based on data from Criterion 9.			
	December 1 A					
A1.	negative cash balance in the	ow that the district will end the current fiscal year with a general fund? (Data from Criterion 9B-1, Cash Balance,	No			
	are used to determine Yes o	r No)	110			
A2.	is the system of personnel p	osition control independent from the payroll system?	Vee			
			Yes			
A3.	is enrollment decreasing in b	ooth the prior and current fiscal years?				
			Yes			
A4.	Are new charter schools one	rating in district boundaries that impact the district's				
	enrollment, either in the prior	or current fiscal year?	No			
A.E	I land the attached and a second trans					
AO.	or subsequent fiscal years of	a bargaining agreement where any of the current the agreement would result in salary increases that	No			
	are expected to exceed the p	projected state funded cost-of-living adjustment?	NO			
A6.	Does the district provide unc	apped (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)? (II	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?		Na			
			No			
When p	providing comments for addition	nal fiscal indicators, please include the item number applicable to	each comment.			
Comments:						
	(optional)					