

Appendix - California’s Unified Districts At-Risk of Financial Insolvency

Appendix Table 1. Data sources

Data source	Description	Link
Average Daily Attendance (ADA)	CDE defines ADA as the total days of student attendance divided by the total days of instruction. The type of ADA used is annual district ADA from CDE's "Attendance School District" and "Attendance Charter School" reports and includes ADA from special education programs and applicable charter schools.	https://www.cde.ca.gov/ds/fd/ec/currentexpense.asp
Census Day Enrollment	Census Day Enrollment from CDE breaks down enrollment at the school and grade level, and also includes data on ethnicity and gender. The data files include enrollment data taken on the first Wednesday in October each year for primary enrollments only.	https://www.cde.ca.gov/ds/ad/fileselector.asp
Certificated salaries and benefits (J-90)	Data files from the annual report, “Salary and benefits schedule for the certificated bargaining unit”	https://www.cde.ca.gov/ds/fd/cs/
English Learners (ELL)	Data files for English learners by grade, language, and school	https://www.cde.ca.gov/ds/ad/fileselector/sch.asp
Financial data (SACS)	California school finance data—referred to as the Standardized Account Code Structure (SACS)—were downloaded from the CDE School Fiscal Services Division. Each year, all school districts, charter schools, county offices of education, and joint power agencies submit annual financial reports to CDE, which are publicly reported online.	https://www.cde.ca.gov/ds/fd/fd/

Free and Reduced Price Lunch (FRPL)	Data files pertaining to students who are eligible for Free or Reduced-Price Means collected on the Fall Census Day from local educational agencies.	https://www.cde.ca.gov/ds/ad/files/p.asp
Fiscal interim reports	Data reporting the fiscal solvency certification statuses downloaded from interim fiscal reports submitted to the CDE. Local educational agencies (LEA)—whether school districts, charter schools, county offices of education, or other jurisdictions—are required to file two reports to CDE during a fiscal year, known as ‘interim reports.’ The first interim report is due to CDE mid-December, and the second report is due mid-March. Each interim report must include a certification of whether or not the LEA can meet its financial obligations for the current and two subsequent fiscal years. All certifications are reported to the Superintendent of Public Instruction and the State Controller for further review, and the data is made publicly available on the CDE website.	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp

Appendix Table 2

Study Sample, History of At-Risk Status

District code	District name	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
66977	Alvord Unified							x	x							x	x	
68700	Atascadero Unified					x	x	x	x	x								
64279	Azusa Unified									x							x	
66985	Banning Unified					x		x	x	x								
64295	Bassett Unified								x	x							x	
67637	Bear Valley Unified								x									
64303	Bellflower Unified	x						x										
73783	Black Oak Mine Unified							x	x			x	x	x				
67983	Bonnie Springs Unified							x	x	x								
66464	Capistrano Unified								x	x								
73551	Carlsbad Unified								x	x								
73973	Center Joint Unified								x	x								
75606	Chawanahee Unified									x	x	x						
67678	Chino Valley Unified	x						x	x									
70656	Cloverdale Unified						x	x										
73676	Coachella Valley Unified							x	x	x					x	x		
67686	Colton Joint Unified							x	x	x								
73437	Compton Unified								x									x
73882	Cotati-Rohnert Park Unified						x	x	x	x	x	x				x		
64436	Covina Valley Unified						x											
71068	Denair Unified									x	x							
67058	Desert Sands Unified							x	x	x								
75317	Dos Palos Oro Loma Joint Unified							x	x									
61432	Durham Unified									x								
67314	Elk Grove Unified						x	x	x									x
70540	Fairfield-Suisun Unified							x	x									
67330	Folsom-Cordova Unified						x	x	x	x							x	
66522	Garden Grove Unified						x	x	x	x								
69484	Gilroy Unified							x	x	x								
61192	Hayward Unified	x					x	x										
63164	Imperial Unified								x									
64634	Inglewood Unified						x	x	x	x	x	x	x	x	x	x		
61697	John Swett Unified	x					x	x	x	x								
67090	Jurupa Unified								x	x								
64014	Kelseyville Unified							x										
68940	La Honda-Pescadero Unified	x				x	x											
75176	Lake Elsinore Unified									x		x						
73916	Laytonville Unified						x											
64733	Los Angeles Unified					x	x	x	x	x	x	x	x	x		x		
68759	Lucia Mar Unified					x	x	x	x									
64774	Lynwood Unified						x	x										
65532	Mariposa County Unified						x		x	x								
61739	Martinez Unified					x												
64808	Montebello Unified								x									
61754	Mt. Diablo Unified								x									x
75200	Murrieta Valley Unified									x								
75283	Natomas Unified					x	x	x	x	x								
61234	Newark Unified						x							x		x	x	

Appendix Table 2 (continued)

District code	District name	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
73825	North Monterey County Unified							x										
64840	Norwalk-La Mirada Unified								x									
67181	Palo Verde Unified								x	x								
64881	Pasadena Unified									x					x			
75457	Paso Robles Joint Unified						x	x	x	x	x					x	x	
66647	Placentia-Yorba Linda Unified									x								
75101	Pleasanton Unified					x												
64907	Pomona Unified								x	x								
68304	Ramona City Unified							x	x	x	x							
67868	Rim of The World Unified									x	x							
75556	Riverbank Unified								x	x								
67215	Riverside Unified						x	x	x									
75085	Rocklin Unified						x											
65607	Round Valley Unified							x										
67439	Sacramento City Unified					x	x	x	x	x	x					x	x	x
73635	Saddleback Valley Unified						x	x										
68338	San Diego Unified									x	x	x	x	x				
67447	San Juan Unified	x	x			x	x	x	x	x								
73791	San Marcos Unified							x	x						x			x
66670	Santa Ana Unified						x	x	x	x								
68833	Shandon Joint Unified					x	x	x	x	x	x		x				x	
70177	Sierra-Plumas Joint Unified									x								
63040	Southern Humboldt Joint Unified					x	x											
63776	Southern Kern Unified							x							x	x	x	
68676	Stockton Unified							x										
63826	Tehachapi Unified								x									
75499	Tracy Joint Unified					x												
70565	Travis Unified					x	x	x	x	x								
76505	Twin Rivers Unified					x	x											
75069	Upland Unified									x								
75242	Val Verde Unified					x	x											
73460	Walnut Valley Unified									x								
75572	Waterford Unified							x	x	x								
61796	West Contra Costa Unified					x	x										x	
65623	Willits Unified	x							x	x	x							
75358	Windsor Unified									x	x							
76414	Yosemite Unified									x		x			x			
67959	Yucaipa-Calimesa Joint Unified						x	x	x	x								

Source: Authors' analysis using fiscal interim reports from the California Department of Education.

Notes: Our at-risk definition is for unified districts larger than 250 ADA that received at least three consecutive qualified certifications or one negative certification during any point of the Great Recession period (2008-09 to 2012-13). For districts that received at least three consecutive qualified certifications, the year they received two qualifying certifications is the year they receive the at-risk flag in this table.

Table A3. Funds used in analysis

Fund #	Fund	Type	Description	Operational or capital fund (authors interpretation)
1	General Fund	Governmental	Chief operating fund for all LEA's. A charter school that reports separately from its authorizing LEA and that uses GASB will use this fund as its chief operating fund.	Operational
10	Special education pass-through fund	Governmental - Special revenue fund	This fund is used by Special Education Local Plan Area (SEPLA) to account for special education revenue passed through to other member LEAs.	Operational
11	Adult education fund	Governmental - Special revenue fund	Used to account for federal, state, and local revenues that are restricted or committed for adult education	Operational
12	Child Development Fund	Governmental - Special revenue fund	Used to account for federal, state, and local revenues to operate child development funds.	Operational
13	Cafeteria Special Revenue Fund	Governmental - Special revenue fund	Federal, state, and local resources to operate the food services program.	Operational
14	Deferred Maintenance Fund	Governmental – Special revenue funds	Revenues that are restricted or committed for deferred maintenance purposes	Capital
15	Pupil Transportation Equipment Fund	Governmental – Special revenue funds	State and local revenues specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students.	Capital
17	Special Reserve Fund for other than capital outlay projects	Governmental - Special revenue fund	Fund used to provide for the accumulation of GF money for general operating purposes other than capital outlay. Amounts from this fund must	Operating

			be transferred into the GF or another fund before expenditures are made. It is seen as an extension of the GF.	
19	Foundation special revenue fund	Governmental - Special revenue fund	Resources received from gifts or bequests, which are used to support LEA's programs. Must have a specific purpose and contract.	Operating
20	Special reserve fund for postemployment benefits	Governmental - Special revenue fund	Using this fund is optional-- LEAs also have the choice of using Fund 17 or 01 instead. Fund accounts for amounts the LEA has earmarked for the future cost of postemployment benefits but has not contributed to a separate trust for postemployment benefit plan. Amount accumulated in the fund must be transferred back to the GF for expenditure. It is an extension of the GF.	Operating
21	Building Fund	Governmental – Capital projects	Proceeds from the sale of bonds	Capital
25	Capital Facilities Fund	Governmental – Capital projects	Money received from fees levied on development projects as a condition of approval	Capital
30	State school building lease— purchase fund	Governmental – Capital projects	State apportionments for the reconstruction, remodeling, or replacement of existing school buildings or the acquisition of new school sites and buildings.	Capital
35	County School Facilities Fund	Governmental – Capital projects	Apportionments from the 1998 State School Facilities Fund. Accounts for new school facility construction, modernization projects, and facility hardship grants	Capital

40	Special Reserve Fund for Capital Outlay	Governmental – Capital projects	Accumulation of general fund monies for capital outlay purposes.	Capital
49	Capital Projects Fund for Blended Component Units	Governmental – Capital projects	Financed by Mello-Roos Community Facilities Districts. Allows voters to approve a Community Facilities District for the purpose of selling bonds to finance public improvements and services.	Capital
51	Bond Interest and Redemption Fund	Governmental – debt service funds	Used for the repayment of bonds issued for an LEA. All premiums or accrued interest from sale of bonds is reported here.	Capital
52	Debt Service Fund for Blended Component Units	Governmental – debt service funds	Used for the accumulation of resources for the payment and principal and interest on bonds	Capital
53	Tax Override Fund	Governmental – debt service funds	Repayment of voted indebtedness to be financed from ad valorem tax levies.	Capital
56	Debt Service Fund	Governmental – debt service funds	Used for the accumulation of resources and for the retirement of principal and interest on general long-term debt	Capital
57	Foundation permanent Fund	Governmental - Permanent fund	Accounts for resources received from gifts or bequests that are restricted to the extent that earnings--no principal--may be used for purposes that support an LEA's programs. Must have a specific purpose and contract.	Operating

Table A4. Funds not used in analysis

Fund number	Fund	Type	Description
8	Student Activity Special Revenue Fund	Governmental	Fund for student special activities. Only active 18-19.
9	Charter school special revenue fund	Governmental	LEA's use this to account separately for the operating activities of LEA-operated charter schools.
16	Forest Reserve Fund	Governmental	Fund exists to account separately for forest reserve funds received by offices of county superintendents for distribution to school districts and community college districts
18	School Bus Emissions Reduction Fund	Governmental – Special revenue funds	Purchase or lease new school buses or retrofit existing ones.
61	Cafeteria Enterprise Fund	Proprietary - Enterprise Fund	All enterprise funds come from fees collected from charging users for goods and services. Revenue for the cafeteria funds come from federal and state child nutrition programs.
62	Charter school enterprise fund	Proprietary	Used by charter schools operated as or by a not-for-profit public benefit corporation
63	Other enterprise fund	Proprietary	Fund may be used to account for other business activities.
66	Warehouse revolving fund	Internal Service Fund	Used to maintain budget control and stock accounting of merchandise for an LEA's use.
67	Self-insurance fund	Proprietary	Money received for self-insurance activities, such as workers compensation, health and welfare, and deductible property loss.
71	Retiree benefit fund	Proprietary	Account for amounts held in trust from salary reduction agreements, other contributions for employees' retirement benefit payments. Must have trust agreement for these funds.
73	Foundation private-purpose trust fund	Fiduciary	Account for gifts that benefit individuals, private organizations, or other governments under which neither principal nor income may be used to support the LEA's programs.

76	Warrant/pass-through fund	Fiduciary	Account separately for amounts collected from employees for federal, state taxes, transfers to credit unions, and other contributions. Also includes other transfers where the LEA acts as a "cash conduit"
95	Student body fund	Fiduciary	Money collected by the student body

Table A5. Object codes and resources not used in analysis

Rev/Exp/Resource	Code	Name	Reason for exclusion
Expenditure	3801 & 3802	PERS reduction, certificated and classified positions (Valid through 2012-13)	Represent adjustments to the revenue limit for savings on PERS contributions and not a direct expenditure (per Bruno, 2018)
Expenditure	5700-5799	Transfers of Direct Costs	Avoid double counting
Expenditure	7100 – 7199	Tuition	Does not affect district operating costs directly (per Bruno, 2018)
Expenditure	7200 – 7299	Interagency transfers out	Avoid double counting (per Bruno, 2018)
Expenditure	7300 – 7399	Transfers of indirect costs	Avoid double counting
Expenditure	7600 – 7629	Interfund transfers out	Avoid double counting (per Bruno, 2018)
Revenue	8015	Charter Schools General Purpose Entitlement--State Aid	Code is used for charter reporting
Revenue	8089	Less: Non-LCFF (50 percent) Adjustment	Values amount to zero and is not meaningful for analysis
Revenue	8090 - 8099	LCFF Transfers	Avoid double counting
Revenue	8285	Interagency Contracts between LEAs	Avoid double counting
Revenue	8480	Charter Schools Categorical Block Grant	Relates to charter schools
Revenue	8671	Adult education fees	Not relevant to K-12 students (per Bruno, 2018)
Revenue	8677	Interagency Services between LEAs	Avoid double counting (per Bruno, 2018)

Revenue	8691	Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	Values amount to zero and is not meaningful for analysis
Revenue	8780 – 8799	Interagency Transfers In	Avoid double counting (per Bruno, 2018)
Revenue	8900 – 8929	Interfund Transfers In	Avoid double counting (per Bruno, 2018)
Revenue	8980 – 8999	Contributions	Values amount to zero and is not meaningful for analysis (per Bruno, 2018)
Other	10001	Program Cost Report Allocation (PCRA)	Used for CDE accounting purposes only; not relevant to SACS chart of accounts
Other	10979	Effective Fund Balance (EFB)	Used for CDE accounting purposes only; not relevant to SACS chart of accounts
Resource	7690	State STRS contribution	State contribution to pension plans (per Bruno, 2018)
Resource	4610	Title IV Public Charter School Grant	Not using because resource is used for charters
Resource	6030	Charter school facility grant program	Not using because resource is used for charters
Resource	3090 3555 3900-3999 6015 6016 6390-6392	Resources related to adult education	Per Bruno (2018) to create K-12 student resources
Resource	3105 3110 3318-3326 3329-3334 3345 5105 5210-5240 5245 6050-6056 6105 6125-6127 6240-6245 6510 6513 6515 7210	Resources related to pre-K	Per Bruno (2018) to create K-12 student resources

Appendix Table 6

Average dollars per ADA for individual object codes, by period and risk status

Period	Object #	Object	SACS Major Category	Not-at-risk		At-risk without		Difference without	
				(\$/ADA)	(\$/ADA)	LAUSD (\$/ADA)	Difference (\$/ADA)	LAUSD (\$/ADA)	Difference (\$/ADA)
Great Recession period	1100	Certificated Teachers' Salaries	Expenditures - Certificated Personnel Salaries (1000-1999)	4220.039	4442.061	4285.565	222.0225	65.52637	
Pre-period	2200	Classified Support Salaries	Expenditures - Classified personnel Salaries (2000-2999)	678.816	770.1682	729.8947	91.35217	51.07867	
Great Recession period	2200	Classified Support Salaries	Expenditures - Classified personnel Salaries (2000-2999)	680.3294	789.174	745.1682	108.8445	64.83875	
Post-period	2200	Classified Support Salaries	Expenditures - Classified personnel Salaries (2000-2999)	791.0833	887.2412	846.6304	96.1579	55.54718	
Pre-period	5100	Subagreements for Services	Expenditures - Services and Other Operating Expenditures (5000-5999)	231.3026	399.0116	324.8614	167.709	93.55876	
Great Recession period	5100	Subagreements for Services	Expenditures - Services and Other Operating Expenditures (5000-5999)	231.5084	439.7483	348.1158	208.2399	116.6074	
Post-period	5100	Subagreements for Services	Expenditures - Services and Other Operating Expenditures (5000-5999)	273.4355	507.8733	379.6444	234.4378	106.2088	
Post-period	5800	Professional/Consulting Services and Operating Expenditures	Expenditures - Services and Other Operating Expenditures (5000-5999)	684.8403	597.4879	593.6779	-87.3524	-91.1624	
Great Recession period	6100	Land	Expenditures - Capital Outlay (6000-6999)	109.889	114.2165	47.15891	4.327469	-62.7301	
Pre-period	6170	Land Improvements	Expenditures - Capital Outlay (6000-6999)	195.1891	45.89719	64.05728	-149.292	-131.132	
Great Recession period	6200	Buildings and Improvements of Buildings	Expenditures - Capital Outlay (6000-6999)	1101.942	1442.285	970.4415	340.3423	-131.501	
Post-period	6200	Buildings and Improvements of Buildings	Expenditures - Capital Outlay (6000-6999)	1286.079	1298.616	1344.425	12.53699	58.34619	
Great Recession period	7432	State School Building Repayments	Expenditures - Debt Service (7430-7439)	90.20227	0.290179	0.06257	-89.9121	-90.1397	
Pre-period	7434	Bond Interest and Other Service Charges	Expenditures - Debt Service (7430-7439)	249.206	316.9449	192.1723	67.73889	-57.0337	
Great Recession period	7434	Bond Interest and Other Service Charges	Expenditures - Debt Service (7430-7439)	317.2462	516.9146	259.4204	199.6685	-57.8257	
Pre-period	7438	Debt Service - Interest	Expenditures - Debt Service (7430-7439)	102.746	137.6067	193.4879	34.8607	90.7419	
Great Recession period	7438	Debt Service - Interest	Expenditures - Debt Service (7430-7439)	152.6881	147.5861	203.3453	-5.10199	50.65712	
Post-period	7439	Other Debt Service - Principal	Expenditures - Debt Service (7430-7439)	296.9562	271.0962	370.1896	-25.86	73.23343	
Pre-period	7651	Transfers of Funds from Lapsed/Reorganized LEAs	Expenditures - All other financing uses (7630-7699)	29.46787	80.53549	80.5355	51.06762	51.06763	
Post-period	7651	Transfers of Funds from Lapsed/Reorganized LEAs	Expenditures - All other financing uses (7630-7699)	0.790186	147.9031	147.9031	147.1129	147.1129	
Pre-period	7699	All Other Financing Uses	Expenditures - All other financing uses (7630-7699)	415.9548	1005.196	748.4092	589.2413	332.4544	
Great Recession period	7699	All Other Financing Uses	Expenditures - All other financing uses (7630-7699)	1298.412	165.5456	172.5985	-1132.87	-1125.81	
Post-period	7699	All Other Financing Uses	Expenditures - All other financing uses (7630-7699)	989.8386	1413.421	375.3884	423.5825	-614.45	
Great Recession period	8011	LCFF State Aid - Current Year	Revenue - State - Principal Apportionment (8010-8099)	3800.913	4034.711	3890.925	233.7976	90.01123	
Post-period	8011	LCFF State Aid - Current Year	Revenue - State - Principal Apportionment (8010-8099)	5266.765	6041.299	5394.206	774.5347	127.4414	
Great Recession period	8012	Education Protection Account State Aid - Current Year	Revenue - State - Principal Apportionment (8010-8099)	1215.051	1322.759	1274.697	107.7083	59.64636	
Great Recession period	8041	Secured Roll Taxes	Revenue - Local - County and District Taxes (8040-8079)	2344.661	2084.447	2271.919	-260.214	-72.7419	
Post-period	8041	Secured Roll Taxes	Revenue - Local - County and District Taxes (8040-8079)	2914.509	2723.721	2845.535	-190.788	-68.9739	
Pre-period	8045	Education Revenue Augmentation Fund (ERAF)	Revenue - Local - County and District Taxes (8040-8079)	178.7443	115.9678	105.2464	-62.7765	-73.4978	
Great Recession period	8045	Education Revenue Augmentation Fund (ERAF)	Revenue - Local - County and District Taxes (8040-8079)	12.03182	-33.8113	-82.5553	-45.8431	-94.5871	
Great Recession period	8110	Maintenance and Operations (Public Law 81-874)	Revenue - State - Miscellaneous Funds (8080-8089)	282.3062	165.1767	165.1767	-117.13	-117.13	
Post-period	8110	Maintenance and Operations (Public Law 81-874)	Revenue - State - Miscellaneous Funds (8080-8089)	345.9778	153.4755	153.4755	-192.502	-192.502	
Great Recession period	8220	Child Nutrition Programs	Revenue - Federal (8100-8299)	296.3557	409.3594	364.8598	113.0038	68.50415	
Post-period	8220	Child Nutrition Programs	Revenue - Federal (8100-8299)	362.6837	497.9729	421.3984	135.2893	58.71478	
Pre-period	8287	Pass-Through Revenues from Federal Sources	Revenue - Federal (8100-8299)	147.5104	85.97886	85.97886	-61.5315	-61.5315	
Great Recession period	8287	Pass-Through Revenues from Federal Sources	Revenue - Federal (8100-8299)	219.7213	576.5489	576.5489	356.8276	356.8276	
Post-period	8287	Pass-Through Revenues from Federal Sources	Revenue - Federal (8100-8299)	218.8882	678.3403	678.3403	459.4521	459.4521	
Pre-period	8290	All Other Federal Revenue	Revenue - Federal (8100-8299)	564.4267	859.3342	622.4276	294.9075	58.00092	
Great Recession period	8290	All Other Federal Revenue	Revenue - Federal (8100-8299)	725.8898	1106.787	827.7309	380.897	101.8411	
Post-period	8290	All Other Federal Revenue	Revenue - Federal (8100-8299)	565.6133	918.5156	691.8869	352.9023	126.2736	
Pre-period	8311	Other State Apportionments - Current Year	Revenue - Other State Revenue (8300-8599)	684.4496	1030.636	834.0739	346.186	149.6243	
Great Recession period	8311	Other State Apportionments - Current Year	Revenue - Other State Revenue (8300-8599)	608.4036	1016.303	861.6038	407.8992	253.2002	
Post-period	8311	Other State Apportionments - Current Year	Revenue - Other State Revenue (8300-8599)	556.4026	829.2843	843.5685	272.8817	287.166	
Great Recession period	8545	School Facilities Apportionments	Revenue - Other State Revenue (8300-8599)	576.6731	684.5656	462.8754	107.8925	-113.798	
Post-period	8545	School Facilities Apportionments	Revenue - Other State Revenue (8300-8599)	435.2632	192.3671	306.3018	-242.896	-128.961	
Pre-period	8587	Pass-Through Revenues from State Sources	Revenue - Other State Revenue (8300-8599)	103.7026	1.704786	1.704786	-101.998	-101.998	
Great Recession period	8587	Pass-Through Revenues from State Sources	Revenue - Other State Revenue (8300-8599)	169.3356	91.85909	91.85909	-77.4765	-77.4765	
Post-period	8587	Pass-Through Revenues from State Sources	Revenue - Other State Revenue (8300-8599)	541.5587	204.9859	204.9859	-336.573	-336.573	
Pre-period	8590	All Other State Revenue	Revenue - Other State Revenue (8300-8599)	685.989	1116.891	747.6499	430.9016	61.66089	
Great Recession period	8590	All Other State Revenue	Revenue - Other State Revenue (8300-8599)	861.1995	1433.36	980.0555	572.1602	118.856	
Post-period	8590	All Other State Revenue	Revenue - Other State Revenue (8300-8599)	399.3436	495.9823	469.8684	96.63864	70.52472	
Post-period	8611	Voted Indebtedness Levies, Secured Roll	Revenue - Local - Local Voter Initiatives (8610-8629)	827.5413	1209.114	993.4604	381.5725	165.9191	
Pre-period	8621	Parcel Taxes	Revenue - Local - Local Voter Initiatives (8610-8629)	446.3029	158.8519	158.8519	-287.451	-287.451	
Great Recession period	8621	Parcel Taxes	Revenue - Local - Local Voter Initiatives (8610-8629)	624.2752	141.093	141.093	-483.182	-483.182	
Post-period	8621	Parcel Taxes	Revenue - Local - Local Voter Initiatives (8610-8629)	652.2208	156.5911	156.5911	-495.63	-495.63	
Pre-period	8622	Other Non-Ad Valorem Taxes	Revenue - Local - Local Voter Initiatives (8610-8629)	358.1665	122.9028	122.9028	-235.264	-235.264	
Great Recession period	8622	Other Non-Ad Valorem Taxes	Revenue - Local - Local Voter Initiatives (8610-8629)	347.0016	113.8264	113.8265	-233.175	-233.175	
Post-period	8622	Other Non-Ad Valorem Taxes	Revenue - Local - Local Voter Initiatives (8610-8629)	486.1495	105.1886	105.1886	-380.961	-380.961	

Table 6 (continued)

Period	Object #	Object	SACS Major Category	Not-at-	At-risk		Difference	
				risk	LAUSD	without	without	
				(\$/ADA)	(\$/ADA)	(\$/ADA)	(\$/ADA)	(\$/ADA)
Post-period	8673	Child Development Parent Fees	Revenue - Local - Fees and Contracts (8670-8689)	116.6376	57.86441	57.86441	-58.7732	-58.7732
Pre-period	8699	All Other Local Revenue	Revenue - Local - Other Local Revenue (8690-8719)	297.234	206.6413	238.8543	-90.5928	-58.3798
Great Recession period	8699	All Other Local Revenue	Revenue - Local - Other Local Revenue (8690-8719)	356.7166	248.2336	244.0734	-108.483	-112.643
Post-period	8699	All Other Local Revenue	Revenue - Local - Other Local Revenue (8690-8719)	429.7926	267.6996	265.0892	-162.093	-164.703
Pre-period	8951	Proceeds from Sale of Bonds	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	2590.034	1896.805	2341.46	-693.23	-248.574
Great Recession period	8951	Proceeds from Sale of Bonds	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	3055.966	3630.248	2701.363	574.2827	-354.602
Post-period	8951	Proceeds from Sale of Bonds	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	3597.601	2756.649	3290.671	-840.951	-306.929
Great Recession period	8953	Proceeds from Disposal of Capital Assets	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	110.551	15.29125	47.15226	-95.2597	-63.3987
Post-period	8953	Proceeds from Disposal of Capital Assets	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	168.9067	112.5344	256.9513	-56.3723	88.04468
Pre-period	8965	Transfers from Funds of Lapsed/Reorganized LEAs	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	1404.211	583.0978	583.0978	-821.114	-821.114
Great Recession period	8965	Transfers from Funds of Lapsed/Reorganized LEAs	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	4878.652	5.556439	5.556439	-4873.1	-4873.1
Post-period	8965	Transfers from Funds of Lapsed/Reorganized LEAs	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	925.7404	1.598492	1.598492	-924.142	-924.142
Pre-period	8971	Proceeds from Certificates of Participation	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	1126.466	414.8605	986.2325	-711.605	-140.233
Great Recession period	8971	Proceeds from Certificates of Participation	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	827.5924	356.9841	1023.624	-470.608	196.0318
Post-period	8971	Proceeds from Certificates of Participation	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	1424.545	416.3802	723.7968	-1008.17	-700.749
Great Recession period	8972	Proceeds from Capital Leases	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	101.0577	8.609333	31.63005	-92.4484	-69.4277
Post-period	8972	Proceeds from Capital Leases	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	114.3418	32.79315	178.3359	-81.5486	63.99411
Great Recession period	8973	Proceeds from Lease Revenue Bonds	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	567.4141	1046.322	1046.322	478.9077	478.9077
Post-period	8973	Proceeds from Lease Revenue Bonds	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	752.5522	1033.529	1033.529	280.9768	280.9768
Pre-period	8979	All Other Financing Sources	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	374.2618	449.8682	448.3905	75.60648	74.12872
Great Recession period	8979	All Other Financing Sources	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	691.0329	225.0714	343.718	-465.961	-347.315
Post-period	8979	All Other Financing Sources	Revenue - Other Financing Sources - All Other Financing Sources (8930-8979)	654.0749	1042.349	368.7414	388.2741	-285.333
Pre-period	9110	Cash in County Treasury	Balance Sheet - Assets (9100-9489)	4604.585	4860.988	4348.411	256.4038	-256.174
Great Recession period	9110	Cash in County Treasury	Balance Sheet - Assets (9100-9489)	4920.751	5706.981	4290.731	786.2305	-630.02
Post-period	9110	Cash in County Treasury	Balance Sheet - Assets (9100-9489)	7845.786	8122.16	7402.791	276.374	-442.995
Pre-period	9120	Cash in Bank(s)	Balance Sheet - Assets (9100-9489)	45.18544	87.20045	129.0618	42.015	83.87633
Great Recession period	9135	Cash with a Fiscal Agent/Trustee	Balance Sheet - Assets (9100-9489)	756.7198	632.3734	852.6901	-124.346	95.97034
Post-period	9135	Cash with a Fiscal Agent/Trustee	Balance Sheet - Assets (9100-9489)	669.8571	409.7177	580.4329	-260.139	-89.4243
Pre-period	9150	Investments	Balance Sheet - Assets (9100-9489)	716.9851	535.5333	813.7686	-181.452	96.78357
Great Recession period	9150	Investments	Balance Sheet - Assets (9100-9489)	998.7949	1104.462	1128.492	105.6671	129.6971
Post-period	9150	Investments	Balance Sheet - Assets (9100-9489)	454.8402	848.7955	506.1559	393.9552	51.31564
Pre-period	9200	Accounts Receivable	Balance Sheet - Assets (9100-9489)	541.4179	336.1839	336.1839	-205.234	-205.234
Pre-period	9290	Due from Grantor Governments	Balance Sheet - Assets (9100-9489)	983.7006	751.5756	914.2454	-232.125	-69.4552
Great Recession period	9290	Due from Grantor Governments	Balance Sheet - Assets (9100-9489)	496.0703	1080.253	622.7196	584.1824	126.6494
Great Recession period	9310	Due from Other Funds	Balance Sheet - Assets (9100-9489)	1262.827	1772.054	1172.808	509.2267	-90.0194
Post-period	9310	Due from Other Funds	Balance Sheet - Assets (9100-9489)	373.8426	370.6392	439.2123	-3.20334	65.36975
Great Recession period	9340	Other Current Assets	Balance Sheet - Assets (9100-9489)	348.7623	211.5716	276.0699	-137.191	-72.6924
Post-period	9490	Deferred Outflows of Resources	Balance Sheet - Deferred Outflow of Resources (9490-9499)	42.92499	194.9924	194.9924	152.0674	152.0674
Great Recession period	9500	Accounts Payable (Current Liabilities)	Balance Sheet - Liabilities (9500-9689)	77.39585	56.70478	6.241499	-20.6911	-71.1544
Great Recession period	9590	Due to Grantor Governments	Balance Sheet - Liabilities (9500-9689)	858.6688	1151.03	948.61	292.3609	89.94122
Great Recession period	9610	Due to Other Funds	Balance Sheet - Liabilities (9500-9689)	185.8535	60.74421	94.11699	-125.109	-91.7365
Pre-period	9640	Current Loans	Balance Sheet - Liabilities (9500-9689)	399.8928	425.5113	491.4839	25.6185	91.59106
Great Recession period	9640	Current Loans	Balance Sheet - Liabilities (9500-9689)	938.5247	821.0798	468.4302	-117.445	-470.094
Post-period	9690	Deferred Inflows of Resources	Balance Sheet - Deferred Inflow of Resources (9690-9699)	783.1862	1213.17	986.4406	429.9838	203.2545
				461.9057	237.6072	32.02	-224.299	-429.886

Source: Author's analysis using the SACS dataset and fiscal interim reports from the California Department of Education.

Notes: This table uses all operational and capital funds shown in Appendix Table 3. The table presents dollars per ADA for individual object codes within the SACS chart of accounts. Only \$/ADA values >\$50 or <-\$50 are shown.

Appendix Table 7

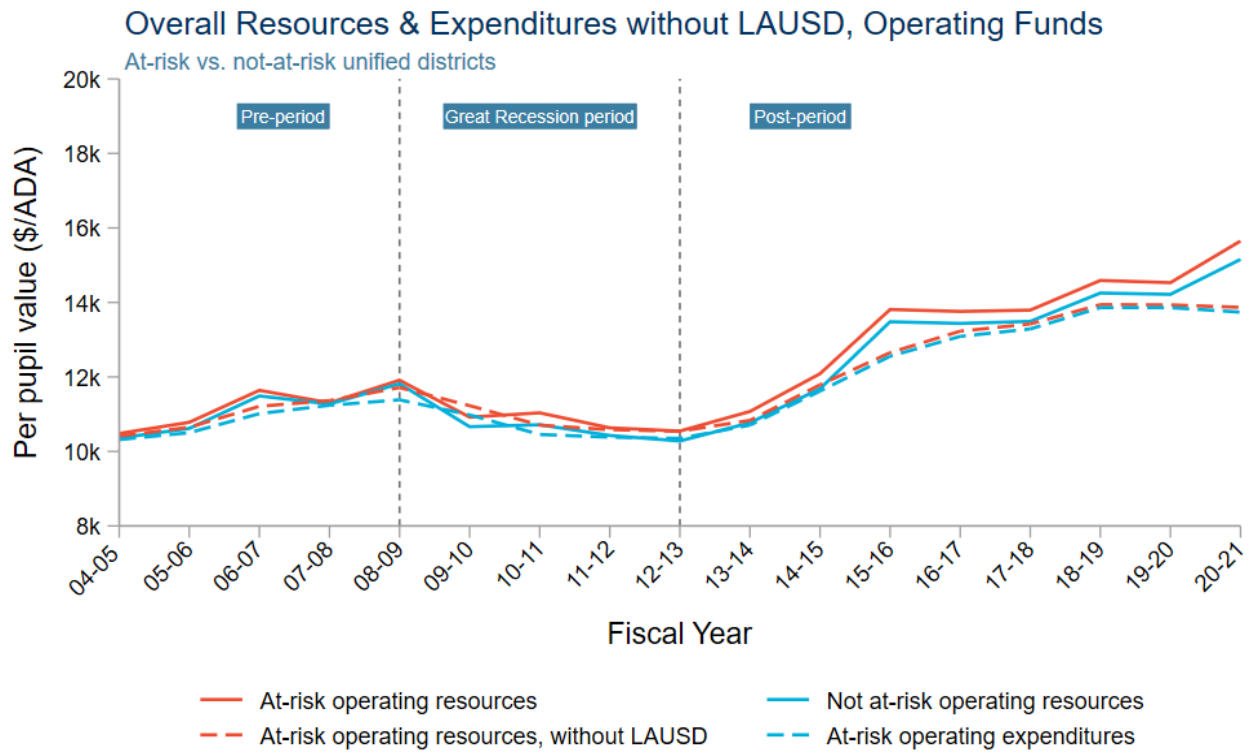
Average dollars per ADA for Balance Sheet object codes, by period and risk status

Period	Object #	Object	SACS Major Category	Not-at-risk	At-risk	At-risk	Difference	Difference
				(\$/ADA)	(\$/ADA)	LAUSD (\$/ADA)	(\$/ADA)	LAUSD (\$/ADA)
Pre-period	9730	General Reserve (Valid through 2010-11)	Balance Sheet - Fund Balance/Net Position (9700-9799)	104.2752	42.72218	242.7015	-61.553	138.4264
Great Recession period	9740	Restricted Balance	Balance Sheet - Fund Balance/Net Position (9700-9799)	402.3498	442.8076	350.5111	40.45773	-51.8387
Great Recession period	9750	Stabilization Arrangements	Balance Sheet - Fund Balance/Net Position (9700-9799)	1098.397	604.7979	604.7979	-493.599	-493.599
Post-period	9750	Stabilization Arrangements	Balance Sheet - Fund Balance/Net Position (9700-9799)	1420.913	550.7229	550.7229	-870.19	-870.19
Great Recession period	9760	Other Commitments	Balance Sheet - Fund Balance/Net Position (9700-9799)	391.8628	185.3965	185.3965	-206.466	-206.466
Pre-period	9770	Designated for Economic Uncertainties (Valid through 2010-11)	Balance Sheet - Fund Balance/Net Position (9700-9799)	372.6139	238.9188	305.0946	-133.695	-67.5192
Great Recession period	9770	Designated for Economic Uncertainties (Valid through 2010-11)	Balance Sheet - Fund Balance/Net Position (9700-9799)	480.8619	277.681	343.934	-203.181	-136.928
Pre-period	9775	Designated for the Unrealized Gains of Investments and Cash in County Treasury	Balance Sheet - Fund Balance/Net Position (9700-9799)	193.2798	251.4243	251.4242	58.14447	58.14446
Pre-period	9780	Other Designations (Valid through 2010-11)	Balance Sheet - Fund Balance/Net Position (9700-9799)	384.073	406.3994	477.6477	22.32642	93.57477
Great Recession period	9780	Other Designations (Valid through 2010-11)	Balance Sheet - Fund Balance/Net Position (9700-9799)	775.109	596.7993	592.5938	-178.31	-182.515
Post-period	9780	Other Designations (Valid through 2010-11)	Balance Sheet - Fund Balance/Net Position (9700-9799)	962.0081	1084.248	772.4304	122.2398	-189.578
Great Recession period	9789	Reserve for Economic Uncertainties	Balance Sheet - Fund Balance/Net Position (9700-9799)	544.8425	254.9378	308.241	-289.905	-236.601
Post-period	9789	Reserve for Economic Uncertainties	Balance Sheet - Fund Balance/Net Position (9700-9799)	613.7519	357.7063	439.7665	-256.046	-173.985
Pre-period	9790	Unassigned/Unappropriated/Unrestricted Net Position	Balance Sheet - Fund Balance/Net Position (9700-9799)	514.3862	284.8258	350.5064	-229.56	-163.88
Great Recession period	9790	Unassigned/Unappropriated/Unrestricted Net Position	Balance Sheet - Fund Balance/Net Position (9700-9799)	717.9607	493.5273	540.1462	-224.433	-177.814
Post-period	9790	Unassigned/Unappropriated/Unrestricted Net Position	Balance Sheet - Fund Balance/Net Position (9700-9799)	707.7406	770.2827	550.3003	62.54211	-157.44
Pre-period	9791	Beginning Fund Balance	Balance Sheet - Fund Balance/Net Position (9700-9799)	1179.899	1112.687	1236.408	-67.2118	56.50855
Great Recession period	9791	Beginning Fund Balance	Balance Sheet - Fund Balance/Net Position (9700-9799)	2063.937	1690.216	1702.322	-373.72	-361.614
Post-period	9791	Beginning Fund Balance	Balance Sheet - Fund Balance/Net Position (9700-9799)	2494.339	2397.691	2077.015	-96.6475	-417.323
Great Recession period	9795	Other Restatements	Balance Sheet - Fund Balance/Net Position (9700-9799)	14.44922	53.99934	70.36609	39.55013	55.91687

Source: Author's analysis using the SACS dataset and fiscal interim reports from the California Department of Education.

Notes: This table uses reserve funds, which include funds 1 (General Fund) & 17 (Special Reserve Fund for other than capital outlay projects). The table presents dollars per ADA for individual object codes within the SACS balance sheet, specifically, object codes 9700-9799. Only \$/ADA values >\$50 or <-\$50 are shown.

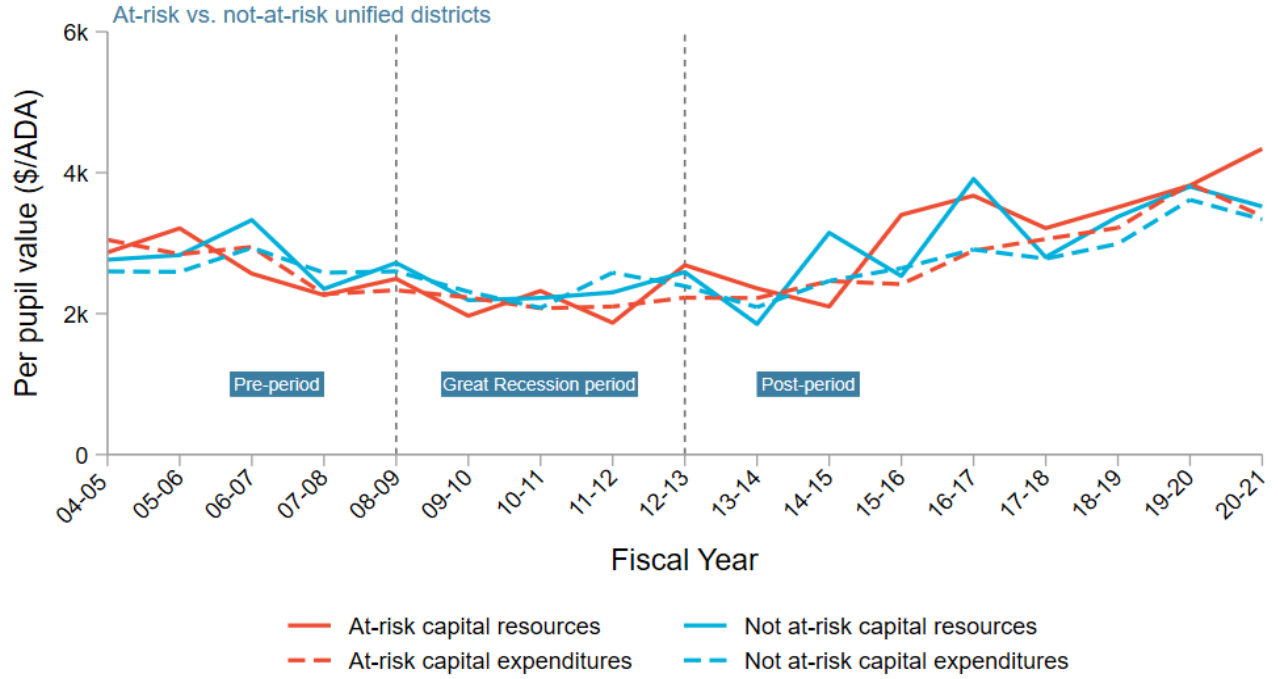
Figure A1



Source: Authors' analysis using interim fiscal reports and the SACS dataset from the California Department of Education.
Notes: For unified districts larger than 250 students, our at-risk definition includes those that received at least three consecutive qualified certifications or one negative certification at any point during the Great Recession period (2008-09 to 2012-13). All dollars have been adjusted for inflation to 2021 dollars using the CPI.

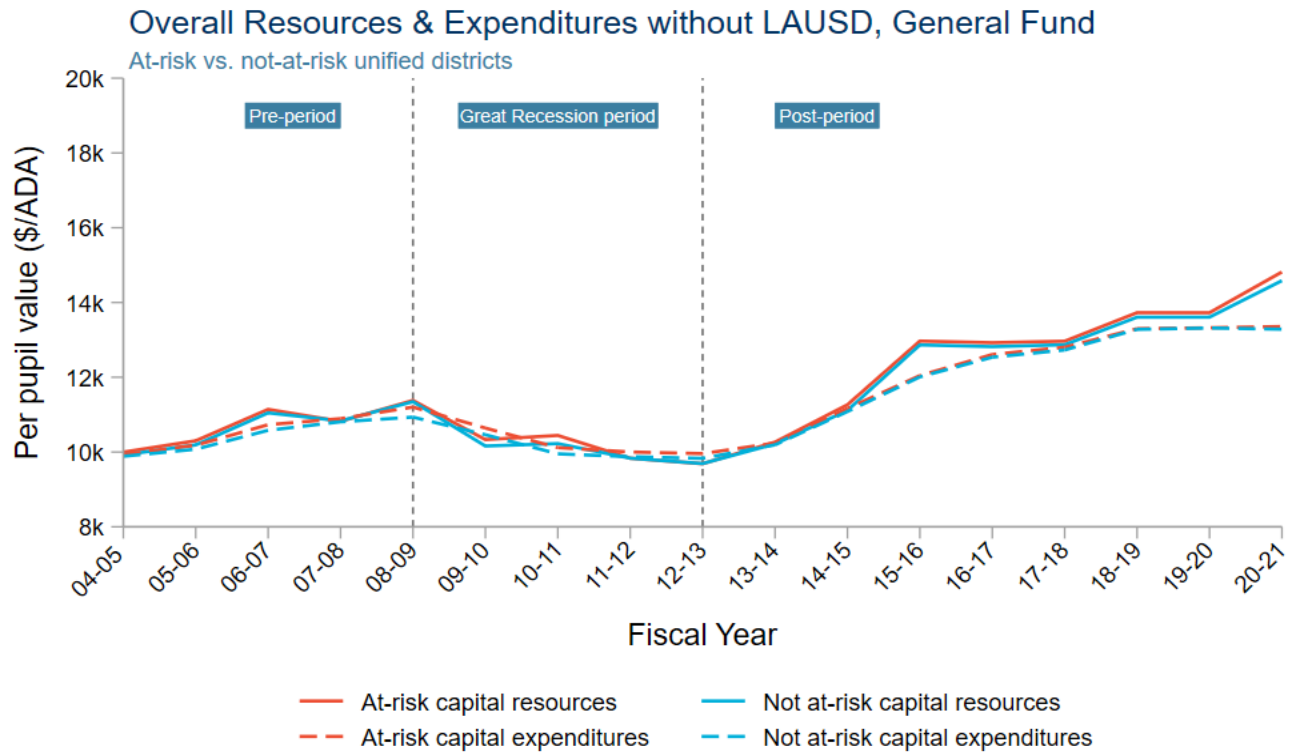
Figure A2

Overall Resources & Expenditures without LAUSD, Capital Funds



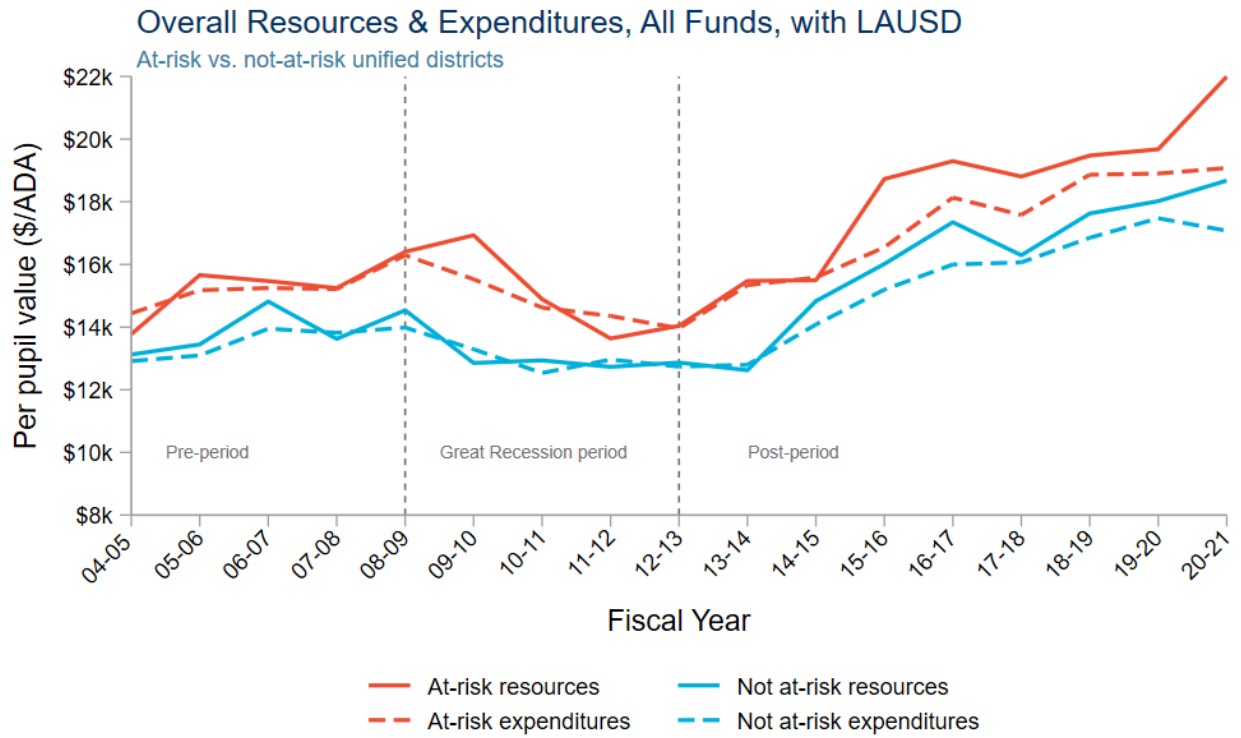
Source: Authors' analysis using interim fiscal reports and the SACS dataset from the California Department of Education.
 Notes: For unified districts larger than 250 students, our at-risk definition includes those that received at least three consecutive qualified certifications or one negative certification at any point during the Great Recession period (2008-09 to 2012-13). All dollars have been adjusted for inflation to 2021 dollars using the CPI.

Figure A3



Source: Authors' analysis using interim fiscal reports and the SACS dataset from the California Department of Education.
 Notes: For unified districts larger than 250 ADA, our at-risk definition includes those that received at least three consecutive qualified certifications or one negative certification at any point during the Great Recession period (2008-09 to 2012-13). All dollars have been adjusted for inflation to 2021 dollars using the CPI.

Figure A4



Source: Authors' analysis using interim fiscal reports and the SACS dataset from the California Department of Education.
 Notes: For unified districts larger than 250 ADA, our at-risk definition includes those that received at least three consecutive qualified certifications or one negative certification at any point during the Great Recession period (2008-09 to 2012-13).
 All values have been adjusted to 2021 dollars using the CPI.